



# Oregon

Kate Brown, Governor

## Public Utility Commission

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March 3, 2022

### ***Via Electronic Filing***

OREGON PUBLIC UTILITY COMMISSION

ATTENTION: FILING CENTER

PO BOX: 1088

SALEM OR 97308-1088

**RE: Docket No. UG 433 – In the Matter of AVISTA UTILITIES, Request for a General Rate Revision.**

Attached are documents for Staff Opening Testimony. Confidential testimony and exhibits as well as work paper will be uploaded to the workspace in Huddle.

Exhibit 100 - 101 Redacted Muldoon

Exhibit 200 - 204 Redacted Fox

Exhibit 300 – 302 Redacted Fjeldheim

Exhibit 302 is electronic

Exhibit 400 - 404 Redacted Dlouhy

Exhibit 500 - 505 Redacted Cohen

Exhibit 502 is electronic with 4 spreadsheets and 2 video files

Exhibit 600 - 602 Scala

Exhibit 602 is electronic with 2 spreadsheets

Exhibit 700 - 702 Bain

Exhibit 702 is electronic

Exhibit 800 - 805 Bolton

Exhibit 900 - 906 Farrell

Exhibit 905 is electronic

Exhibit 1000 - 1002 Zarate

Exhibit 1100 - 1102 Peng

Exhibit 1200 - 1202 Rossow

Exhibit 1202 is electronic

Exhibit 1300 - 1302 Enright

Exhibit 1302 is electronic with 2 spreadsheets

Exhibit 1400 – 1402 St. Brown

**Certificate of Service and Service List are included with this filing.**

/s/ Kay Barnes

Oregon Public Utility Commission

C: (971) 375-5079

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CERTIFICATE OF SERVICE

UG 433

I certify that I have, this day, served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-001-0180, to the following parties or attorneys of parties.

Dated this 3<sup>rd</sup> day of March, 2022 at Salem, Oregon

*Kay BARNES*

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Kay Barnes  
Public Utility Commission  
201 High Street SE Suite 100  
Salem, Oregon 97301-3612  
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CASE: UG 433  
WITNESSES: MATT MULDOON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 100**

**Revenue Requirement and Overview**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupations and business address.**

2 A. My name is Matt Muldoon. I am a Manager employed in the Rates, Finance,  
3 and Audit (RFA) Division of the Public Utility Commission of Oregon (OPUC).  
4 My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

5 **Q. Please describe your educational background and work experience.**

6 A. My witness qualification statements are respectively found in Exhibit Staff/101.

7 **Q. What is the purpose of your Opening Testimony herein?**

8 A. I introduce Staff-sponsored adjustments and issues regarding the Avista Gas  
9 Company (Avista, AVA, or Company) request for a general rate revision,  
10 docketed as Docket No. UG 433. Please refer to Exhibit No. Staff/300  
11 Fjeldheim testimony for additional detail about component revenue, expense,  
12 and rate base components of Staff proposed adjustments.

13 **Q. Will other Staff witnesses submit testimony regarding the issues they**  
14 **reviewed?**

15 A. Yes. Each Staff assigned to Docket No. UG 389 is submitting separate  
16 testimony. In Part 1 of my testimony, I introduce the Staff witnesses and their  
17 respective assignments, and estimate the revenue requirement impact of Staff  
18 recommended adjustments to the Company's initial filing. These are the  
19 issues identified to date. Staff's recommendations and issues may change  
20 after reviewing testimony and analysis by other parties.

21 **Q. How is your testimony organized?**

22 A. My testimony is organized as follows:

1	Part 1 – Revenue Requirement Impact by Staff Topic .....	3
2	Part 2 – Introduction to Staff Opening Testimony .....	5

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**PART 1 – REVENUE REQUIREMENT**

**ISSUE 1 – REVENUE REQUIREMENT IMPACT BY STAFF TOPIC**

**Q. Please provide a list of the rate case topics that Staff reviewed and introduce the responsible Staff.**

A. See Table 1 below:

**Table 1 – Staff Rate Case Topics**

<b>Avista UG 433 Staff Topics -- 12 Months Ended August 31, 2023, (\$000)</b>				<b>\$3,774</b>
<b>Opening Testimony Exhibit No.</b>	<b>Staff Witness</b>	<b>Issue No.</b>	<b>Proposed Staff Adjustments</b>	<b>Revenue Requirement Effect</b>
<b>Stipulation 1</b>	-	<b>Settled</b>	<b>Cost of Capital - All party stipulation</b>	<b>(\$1,191)</b>
100	Muldoon	1	Introduction to Staff's Opening Testimony	\$0
200	Fox	1	Schedule 486 Oregon Tax Customer Credit	(\$3,756)
		2	Schedule 487 Deferred Tax Credit – Oregon	\$0
		3	ADFIT Correction	\$340
		4	ARAM EDIT Adjustment	\$26
		5	Property Taxes	(\$305)
		6	OCAT	\$0
		7	OPUC Regulatory Commission Expenses	(\$32)
		8	Oregon Department of Energy (ODOE) Fees	(\$3)
		9	Other Revenues	(\$101)
		10	Forecast Adjustment	390
		11	Allocations of Utility Plant -- Not Benefiting Oregon Customers	(\$8)
		12	Project Attestations	\$0
300	Fjeldheim	1	Revenue Requirement	\$0
		2	Interest Synchronization	\$0
		3	Enterprise Technology Projects	\$0
		4	Physical and Cyber Security	\$0
		5	Cash Working Capital	(\$161)
400	Dlouhy	1	Pensions and Post-Retirement Medical Expenses	(\$715)
		2	Business Process Improvement and Business Transformation Programs	\$0
		3	Deferrals	(\$28)

Continued on Next Page

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500	Cohen	1	Wages, Salaries and Full-Time Equivalents (FTE)	(\$5)
		2	Uncollectibles	\$0
		3	Customer Accounts and Customer Service	\$0
		4	Advertising Expenses	\$0
		5	Current Medical Benefits	\$0
		6	Property Insurance	\$0
		7	Directors and Officers (D&O) Insurance	██████
600	Scala	1	Decoupling	\$0
		2	Low Income Issues	\$0
		3	Other Customer Programs	\$0
700	Bain	1	Load and Revenue Forecast	\$0
800	Bolton	1	Materials and Supplies, Non-Fuel (NF)	(\$348)
		2	Atmospheric Testing	(\$10)
		3	Rate Case Expense	\$0
		4	DSM Lost Revenues	\$0
900	Farell	1	Operations and Maintenance (O&M) Expense	(\$471)
		2	Administrative and General (A&G) Expense	(\$42)
		3	Maintenance of General Plant	(\$8)
1000	Zarate	1	Gains and Losses on Sales of Utility Property	\$0
1100	Peng	1	Depreciation Expense	\$0
		2	Depreciation Reserve	\$0
		3	Allowance for Funds Used During Construction (AFUDC)	\$0
1200	Rossow	1	Memberships and Dues	\$0
		2	Meals, Entertainment, and Miscellaneous Operations and Maintenance (O&M) Expenses	(\$30)
1300	Enright	1	Gas Inventory	\$0
		2	Underground Storage	(\$20)
		3	Purchased Gas and Other Gas Expense	\$0
		4	Rent From Gas Property	(\$12)
		5	Affiliated Interests	\$0
		6	Inter-State Cost Allocation	\$0
1400	St. Brown	1	LRIC / Marginal Cost Study	\$0
		2	Rate spread and rate design	\$0
<b>Total Staff-Proposed Adjustments (Base Rates):</b>				██████
<b>Staff-Calculated Revenue Requirements Change (Base Rates):</b>				██████

See Exhibit No. Staff/300 for Greater Detail on Revenue Requirement. ██████



1                    **PART 2 – INTRODUCTION TO STAFF OPENING TESTIMONY**

2                    **Q. What is the exhibit number, respective Staff witness and topic of the**  
3                    **various Staff rebuttal testimonies?**

4                    A. The Staff exhibit number, respective Staff witness and topic is presented  
5                    below:

6                    **In Exhibit 200, John Fox**, Senior Financial Analyst, discusses Senior

7                    Financial Analyst discusses escalation, income taxes, taxes other than  
8                    income taxes, miscellaneous revenues, and utility plant among his topics  
9                    listed in Table 1 in Part A.

10                   **In Exhibit 300, Brian Fjeldheim**, Senior Financial Analyst, addresses revenue

11                   requirement in this rate case in greater detail than in Table 1 herein,  
12                   showing revenue, expense, and rate base elements of Staff’s proposed  
13                   adjustments as well as overall revenue requirement impacts.

14                   Mr. Fjeldheim also examines Avista’s enterprise technology projects, and  
15                   physical and cyber security.

16                   **In Exhibit 300, Dr. Curtis Dlouhy, Ph.D.**, Senior Economist, addresses Avista

17                   pensions and post-retirement medical expenses.

18                   Dr. Dlouhy also examines Avista’s Business Process Improvement  
19                   and Business Transformation Programs and the Company’s deferrals.

20                   **In Exhibit 500, Heather Cohen**, Senior Utility Analyst, reviews Avista’s

21                   Wages, Salaries, and Full-Time Equivalent (FTE), Uncollectibles,  
22                   Customer Accounts and Customer Service, Advertising Expenses,

1 Current Medical Benefits, Property Insurance, and Directors and Officers  
2 (D&O) Insurance.

3 **In Exhibit 600, Michelle Scala**, Senior Utility Analyst, reviews Avista's  
4 Decoupling, Low Income Issues, and Other Customer Programs.

5 **In Exhibit 700, Dr. Ryan Bain, Ph.D.**, Senior Economist, addresses Avista's  
6 load and revenue forecasting.

7 **In Exhibit 800, Madison Bolton**, Utility and Energy Analyst, considers Avista's  
8 non-fuel materials and supplies, atmospheric testing, rate case expenses,  
9 and DSM Lost Revenues.

10 **In Exhibit 900, Bret Farrell**, Senior Economist, reviews Avista's operations  
11 and matienance (O&M) expense, administrative and general (A&G)  
12 expense, and maintenance of general plant.

13 **In Exhibit 1000, Kathy Zarate**, Utility Economist, examines Avista's gains and  
14 losses on sales of utility property and recommends no adjustment.

15 **In Exhibit 1100, Ming Peng**, Senior Econometrician, analyzes Avista's  
16 depreciation expense, depreciation reserve, and allowance for funds used  
17 during constructions (AFUDC).

18 **In Exhibit 1200, Paul Rossow**, Utility Economist, reviewed Avista's  
19 memberships and dues, meals, entertainment, and miscellaneous  
20 expenses.

21 **In Exhibit 1300, Moya Enright**, Utility Economist, examines Avista's gas  
22 inventory, underground storage, purchased gas and other gas expense,  
23 rent from gas property, affiliated interests, and inter-state cost allocation.

1           **In Exhibit 1400, Dr. Max St. Brown, Ph.D.**, Senior Utility Economist, analyzes  
2           Avista's LRIC / Marginal Cost Study and rate-spread rate-design.

3           Dr. Brown also considers offsetting rate design from Avista's general  
4           rate increase with an equal rate credit from the new Tax Customer Credit  
5           and Deferred Tax Credit rate schedules.

6           **Q. Are there any issues that appear in the case that you would like to**  
7           **highlight?**

8           A. Yes. Mr. Fox discusses a key issue in this rate case, namely that of an overall  
9           approach to up to \$22 million of Accumulated Deferred Income Taxes (ADFIT)  
10          due back to customers and how best to hold ratepayers harmless for Business  
11          Energy Tax Credits (BETC) expiring without use due to certain decisions Avista  
12          has made.

13          His testimony recommends the Commission disallow an ongoing deferral  
14          of these amounts contrasts sharply with Avista's proposal to return just  
15          \$3 million ADFIT per year over just two years with the remainder returned to  
16          customers over an additional 10 years – or a return to customers over a total of  
17          12 years. Rather, Mr. Fox recommends amortizing the 2019 portion of the  
18          deferral in base rates over a period of 10 years, (\$1.5) million per year  
19          (\$15.5 million in total) through Schedule 486. Then he would have the  
20          Commission reduce base year tax expense (2020) by (\$1.3) million, thereby  
21          flowing this amount to customers in base rates for the test period.

1           Mr. Fox notes that because Oregon represents a relatively small portion  
2 of Avista total customer base and cash flows, concerns about impact to credit  
3 ratings by the Company are overstated.

4           Also, reflecting on the fact that BETC were earned due to capital  
5 expenditures authorized by regulatory Commission in large part to benefit  
6 customers, it is reasonable to see approximately a \$1 million of BETC unsold  
7 and unused before expiration due to a change in Avista accounting policy  
8 merits a remedy to make Avista Oregon customers whole. Mr. Fox  
9 recommends that customers receive the full value of the expiring BETC credits.

10           In his testimony Mr. Fox asks the Commission to consider what is fair and  
11 reasonable due to customers without resorting to use of deferral mechanisms.

12   **Q. Does this conclude your testimony?**

13   A. Yes.

CASE: UG 433  
WITNESS: MATTHEW MULDOON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 101**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATION STATEMENT**

**NAME:** Matthew (Matt) J. Muldoon

**EMPLOYER:** PUBLIC UTILITY COMMISSION OF OREGON

**TITLE:** Manager, Economic Analysis  
Energy – Rates Finance and Audit (ERFA) Division

**ADDRESS:** 201 High Street SE, Suite 100  
Salem, OR 97301

**EDUCATION:** In 1981, I received a Bachelor of Arts Degree in Political Science from the University of Chicago. In 2007, I received a Masters of Business Administration from Portland State University with a certificate in Finance.

**EXPERIENCE:** From April of 2008 to the present, I have been employed by the OPUC. My current responsibilities include financial analysis with an emphasis on Cost of Capital (CoC). I have worked on CoC in the following general rate case dockets: AVA UG 186; UG 201, UG 246, UG 284, UG 288, UG 325, UG 366 and current UG 389; NWN UG 221, UG 344, and UG 388; PAC UE 246, UE 263 and current UE 374; PGE UE 262, UE 283, UE 294, UE 319, and UE 335; and CNG UG 287, UG 305, UG 347 and current UG 390.

From 2002 to 2008, I was Executive Director of the Acceleration Transportation Rate Bureau, Inc. where I developed new rate structures for surface transportation and created metrics to insure program success within regulated processes.

I was the Vice President of Operations for Willamette Traffic Bureau, Inc. from 1993 to 2002. There I managed tariff rate compilation and analysis. I also developed new information systems and did sensitivity analysis for rate modeling.

**OTHER:** I have prepared, and defended formal testimony in contested hearings before the OPUC, ICC, STB, WUTC and ODOT. I have also prepared OPUC Staff testimony in BPA rate cases.

CASE: UG 433  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 200**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is John L. Fox. I am a Senior Financial Analyst employed in the  
3 Rates, Finance, and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in [Exhibit Staff/201](#).

8 **Q. What is the purpose of your testimony?**

9 A. My testimony addresses escalation, income taxes, taxes other than income,  
10 miscellaneous revenues, and utility plant.

11 **Q. Did you prepare an exhibit for this docket?**

12 A. Yes. In addition to my witness qualification statement, I prepared the following  
13 exhibits:

14 [Exhibit Staff/202](#), Compare UG 366, UG 389, and UG 433 Forecasted Plant  
15 Additions

16 [Exhibit Staff/203](#), Avista Responses to Staff Data Requests

17 [Exhibit Staff/204](#), Avista Confidential Responses to Staff Data Requests

18 **Q. How is your testimony organized?**

19 A. My testimony is organized as follows:

20	<a href="#">INTRODUCTION</a> .....	3
21	<a href="#">Escalation</a> .....	5
22	<a href="#">Income Taxes</a> .....	6
23	<a href="#">Issue 1, Schedule 486 Tax Customer Credit – Oregon</a> .....	11
24	<a href="#">Issue 2, Schedule 487 Deferred Tax Credit – Oregon</a> .....	19



1	Issue 3, ADFIT Correction .....	23
2	Issue 4, ARAM EDIT Adjustment .....	26
3	Taxes Other Than Income .....	27
4	Issue 5, Property Taxes .....	29
5	Issue 6, OCAT .....	30
6	Issue 7, Regulatory Commission Expenses.....	31
7	Issue 8, Oregon Department of Energy Fees .....	33
8	Issue 9, Other Revenues .....	35
9	Utility Plant.....	39
10	Issue 10, Plant and Load Forecast Adjustments.....	51
11	Issue 11, Allocations of Utility Plant Not Benefiting Oregon Customers....	52
12	Issue 12, Project Attestations .....	55

**INTRODUCTION**

1  
2 **Q. What areas of Avista's filing are you primarily responsible for**  
3 **reviewing?**

4 A. I have primary responsibility for reviewing portions of the Company's filing  
5 relating to escalation, income taxes, taxes other than income, miscellaneous  
6 revenues, and utility plant. In order to gain additional insight, I reviewed the  
7 Company's responses to Staff's Standard Data Requests (SDRs), issued  
8 approximately 50 additional data requests (DRs), and reviewed the Company's  
9 responses.

10 **Q. Are you discussing all of the above issues in your opening testimony?**

11 A. Yes.

12 **Q. Please briefly summarize your conclusions regarding these issues.**

13 A. I recommend the Company's proposed Schedule 486 Tax Customer Credit be  
14 increased in amount and reflected in the base rate revenue requirement.

15 I recommend the Company's proposed Schedule 487 Deferred Tax Credit  
16 Oregon be increased to reflect the value of Oregon Business Energy Tax  
17 Credits (BETC) expired unused due to approval of the Company's tax  
18 accounting method change for meters and mixed service costs.

19 Regarding several changes to the filed case proposed in response to  
20 Staff data requests, I recommend the Commission accept those changes which  
21 correct errors in the Company's initial filing and reject those that represent  
22 changes in estimates underlying the initial filing.

1 I recommend reductions in property tax expense, regulatory commission  
2 expenses, and Oregon Energy Resource Supplier Fees based on Staff  
3 analysis and the Company's responses to Staff inquiry.

4 I recommend a placeholder adjustment for the Oregon Corporate Activity  
5 Tax pending determination of the final revenue requirement.

6 I recommend increases in miscellaneous service and other gas revenues  
7 based on Staff analysis and the Company's responses to Staff inquiry.

8 I recommend the Commission reject allocation of costs to Oregon plant  
9 which do not benefit Oregon ratepayers.

10 And finally, I recommend the Company provide officer attestations for the  
11 final cost and in-service date of Aldyl-A replacement projects projected in this  
12 case.

13 **Q. Please summarize your proposed adjustments.**

14 A. My proposed adjustments are summarized in the following table.

<b>Adjustment - increase (decrease) in thousands</b>	<b>Revenue</b>	<b>Expense</b>	<b>Plant in Service</b>
Issue 1, Schedule 486 Tax Customer Credit – Oregon		\$ (2,884)	
Issue 2, Schedule 487 Deferred Tax Credit – Oregon		-	
Issue 3, ADFIT Correction			3,986
Issue 4, ARAM EDIT Adjustment		21	(21)
Issue 5, Property Taxes		(296)	
Issue 6, OCAT		-	
Issue 7, Regulatory Commission Expenses		(31)	
Issue 8, Oregon Department of Energy Fees		(3)	
Issue 9, Other Revenues	98	(412)	2,832
Issue 10, Plant and Load Forecast Adjustments	(556)		
Issue 11, Allocations of Utility Plant Not Benefiting Oregon Customers			(95)
Issue 12, Project Attestations		-	
<b>Total</b>	<b>\$ (458)</b>	<b>\$ (3,605)</b>	<b>\$ 6,702</b>

15 My recommendations may change based on the testimonies offered by other  
16 parties.

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## **ESCALATION**

**Q. Please provide a summary of the Commission’s historical treatment of escalation or the underlying factors, the Company’s filed proposal, and Staff’s analysis of the issue.**

A. It is Staff policy to use the Consumer Price Index – All Urban Consumers for the U.S. (CPI, Urban U.S.) as published by the State of Oregon Office of Economic Analysis (OEA) for year over year escalation. The All Urban CPI measures price changes in a fixed market basket of goods and services in categories, generally including housing, apparel, transportation, medical care, recreation, education, and others to urban consumers.<sup>1</sup> The most recent release was the December 2021 report, released November 17, 2021.<sup>2</sup> According to Appendix A of this report, the percentage change for U.S. All Urban CPI for 2020 to 2021 and 2021 to 2022 is 4.3 percent, and 3.0 percent, respectively.

**Q. What are escalation rates are used in the Company’s filing?**

A. The Company states that the filing reflects the use of a CPI of 4.20 percent and 2.20 percent year over year for 2021 and 2022, respectively.<sup>3</sup>

**Q. What does Staff recommend?**

A. As the escalation factors used in the Company’s filing are somewhat less than the latest published index, Staff does not propose an adjustment.

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<sup>1</sup> See *In the Matter of PacifiCorp's Proposal to Restructure and Reprice its Services in Accordance with the Provisions of SB 1149, UE 116*, [Order 01-787](#) at 40 n10 (September 7, 2001); *In the Matter of Northwest Natural*, UG 132, Order No. 99-697 at 43 (November 12, 1999).

<sup>2</sup> <https://www.oregon.gov/das/oea/pages/forecastcorev.aspx>.

<sup>3</sup> Avista/500, Shultz/15.

**INCOME TAXES****Q. Please summarize the Company's filing.**

A. Income taxes are discussed in the following sections of the Company's direct testimony:

- Avista/200, Thies/26-32

Discussion of how the proposed tax customer credit impacts the Company's credit ratings.

- Avista/500, Shultz/8-9

Discussion of the conversion factor and the level of Oregon state income tax in the filing explaining that the Company expects to incur only the state minimum tax of \$100 thousand in the test year (\$70 thousand allocable to Oregon gas rates).

- Avista/500, Shultz/51-54

Further discussion of state income taxes, Oregon Corporate Activity Tax (CAT), deferred taxes, apportionment tax rate, and property related excess deferred income taxes (EDIT).

- Avista/600, Andrews/9-18

Proposal for the return of tax benefits related to Commission Order No. 21-131 Application for Authorization to Approve Federal Income Tax Expense for Certain Plant Basis Adjustments Changes and to Defer Associated Change in Tax Expense.

- Avista/1000, Miller/14-15

1 Discussion of the Company's proposed new Schedule 486 Tax  
2 Customer Credit. The purpose of this rate credit is to reflect the benefits  
3 attributable to a change in accounting for federal income tax expense  
4 from the normalization method to the flow-through method for certain  
5 "non-protected" plant basis adjustments.

- 6 • Avista/1000, Miller/16-18

7 Discussion of the Company's proposed new Schedule 487 Deferred Tax  
8 Credit. The purpose of this rate credit is to return to customers deferred  
9 tax balances related to Oregon state income tax expense and temporary  
10 federal income taxes.

11 **Q. What are the requirements of Oregon law regarding the inclusion of**  
12 **income taxes in utility rates?**

13 A. Income taxes in utility rates are subject to the requirements of ORS 757.269.

14 **757.269 Setting of rates based upon income taxes paid by**  
15 **utility; limitation on use of tax information; rules.** (1) When  
16 establishing schedules and rates under ORS 757.210 for an  
17 electricity or natural gas utility, the Public Utility Commission  
18 shall act to balance the interests of the customers of the utility  
19 and the utility's investors by setting fair, just and reasonable  
20 rates that include amounts for income taxes. Subject to  
21 subsections (2) and (3) of this section, amounts for income  
22 taxes included in rates are fair, just and reasonable if the rates  
23 include current and deferred income taxes and other related tax  
24 items that are based on estimated revenues derived from the  
25 regulated operations of the utility.

26 (2) During ratemaking proceedings conducted pursuant  
27 to ORS 757.210, the Public Utility Commission must ensure that  
28 the income taxes included in the electricity or natural gas utility's  
29 rates:

30 (a) Include all expected current and deferred tax  
31 balances and tax credits made in providing regulated utility  
32 service to the utility's customers in this state;

1 (b) Include only the current provision for deferred income  
2 taxes, accumulated deferred income taxes and other tax related  
3 items that are based on revenues, expenses and the rate base  
4 included in rates and on the same basis as included in rates;

5 (c) Reflect all known changes to tax and accounting laws  
6 or policy that would affect the calculated taxes;

7 (d) Are reduced by tax benefits generated by  
8 expenditures made in providing regulated utility service to the  
9 utility's customers in this state, regardless of whether the taxes  
10 are paid by the utility or an affiliated group;

11 (e) Contain all adjustments necessary in order to ensure  
12 compliance with the normalization requirements of federal tax  
13 law; and

14 (f) Reflect other considerations the commission deems  
15 relevant to protect the public interest.

16 (3) During a ratemaking proceeding conducted under  
17 ORS 757.210 for an electricity or natural gas utility that pays  
18 taxes as part of an affiliated group, the Public Utility  
19 Commission may adjust the utility's estimated income tax  
20 expense based upon:

21 (a) Whether the utility's affiliated group has a history of  
22 paying federal or state income taxes that are less than the  
23 federal or state income taxes the utility would pay to units of  
24 government if it were an Oregon-only regulated utility operation;

25 (b) Whether the corporate structure under which the  
26 utility is held affects the taxes paid by the affiliated group; or

27 (c) Any other considerations the commission deems  
28 relevant to protect the public interest.

29 (4)(a) Because tax information of unregulated nonutility  
30 business in an electricity or natural gas utility's affiliated group is  
31 commercially sensitive, and public disclosure of such  
32 information could provide a commercial advantage to other  
33 businesses, the Public Utility Commission may not use the tax  
34 information obtained under this section for any purpose other  
35 than those described in this section, in ORS 757.511 and as  
36 necessary for the implementation and administration of this  
37 section and ORS 757.511.

38 (b) The commission shall adopt rules to implement  
39 paragraph (a) of this subsection that:

40 (A) Identify all documents and tax information that an  
41 electricity or natural gas utility must file in its initial filing in a  
42 proceeding to change rates that include amounts for income  
43 taxes, recognizing that any party may object to providing such  
44 documents on the grounds that they are not relevant; and

1 (B) Determine the procedures under which intervenors in  
2 such proceedings may obtain and use documents and tax  
3 information to fully participate in the proceeding.

4 (5) As used in this section, "affiliated group" means a  
5 group of corporations of which the public utility is a member and  
6 that files a consolidated federal income tax return. [2011 c.137  
7 §1]

8 **Q. Are you discussing the CAT in this section of your testimony?**

9 A. No. I will discuss the CAT in the taxes other than income section of my  
10 testimony. The Oregon Department of Revenue has stated that the CAT is not  
11 an income tax.<sup>4</sup>

12 **Q. Please summarize Staff's review of income taxes in this case.**

13 A. Staff issued a number of data requests and analyzed the Company's  
14 responses.<sup>5</sup>

15 Overall, Staff concludes that the Company's provision for tax appears to  
16 be correctly calculated for rate making purposes. Staff's examination and  
17 discovery included confirming the federal and state tax rates, apportionment  
18 calculations, calculation of current and deferred income tax expense,  
19 application of net operating losses (NOL) and business energy tax credits  
20 (BETC), ongoing amortization of excess deferred income taxes (EDIT)  
21 resulting from the 2017 tax act, and the base rate effects of the Company's  
22 proposed new schedules 486 and 487.

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<sup>4</sup> "The CAT is imposed on taxpayers for the privilege of doing business in this state. The CAT is not a transactional *tax*, such as a retail sales tax, nor is it an income tax. Oregon's CAT is measured on a business's commercial activity – the total amount a business realizes from transactions and activity in the normal course of business in Oregon":  
<https://www.oregon.gov/dor/programs/businesses/Pages/CAT/CATFAQ.aspx>.

<sup>5</sup> Avista Responses to Staff Data Request Nos. 184 through 194 and 317 through 318.



1     **Q. Are you proposing adjustments with respect to income taxes?**

2     A. Yes. I propose the Commission adopt a different amortization period for the  
3     Tax Customer Credit and Deferred Tax Credit. As a related matter, I also  
4     propose the amount set aside for return be increased to hold ratepayers  
5     harmless for expiring BETC credits. These adjustments are further elaborated  
6     below as Issues 1 and 2.

1                    **ISSUE 1, SCHEDULE 486 TAX CUSTOMER CREDIT – OREGON**

2                    **Q. Please briefly summarize the background of this issue.**

3                    A. In Order No. 21-131 the Commission approved the Company's application to  
4                    use the flow-through method of accounting for tax benefits for industry Director  
5                    Directive No. 5 (IDD #5) and meters which, prior to 2019, were included in  
6                    customer rates using tax normalization and also authorized deferral of the  
7                    resulting change in accumulated deferred income taxes (ADFIT) for future  
8                    ratemaking consideration.<sup>6</sup>

9                                       The Company's testimony in this case states that the estimates the  
10                    deferred ADFIT through December 31, 2021, to be \$17.3 million or  
11                    \$21.9 million if the benefits were to be returned to customers on a tariff rider  
12                    outside of base rates.<sup>7</sup>

13                    **Q. Please briefly summarize the Company's proposal to return these**  
14                    **benefits to customers.**

15                    A. Three Company witnesses provide testimony on this issue.<sup>8</sup> In sum, the  
16                    Company proposes to establish a new tariff, Schedule 486 Tax Customer  
17                    Credit – Oregon, and proposes a return to customers of \$3.0 million per year  
18                    for two years only. The Company also proposes that the remaining deferral to

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<sup>6</sup> See In the Matter of AVISTA CORPORATION, dba AVISTA UTILITIES, Application for Authorization to Approve Federal *Income* Tax Expense for Certain Plant Basis Adjustments Changes and to Defer Associated Change in Tax Expense, Docket No. UM 2124, [Order No. 21-131](#), May 04, 2021.

<sup>7</sup> Avista/600, Andrews/12.

<sup>8</sup> Avista/200, Thies/26-32; Avista/600, Andrews/9-18; Avista/1000, Miller/14-15.

1 be returned over ten years after this two year period has elapsed for a total of  
2 twelve years.

3 **Q. Is the \$3.0 million per year a fixed amount?**

4 A. No. The Company proposes that this amount be adjusted up or down to match  
5 the final revenue requirement in this case.<sup>9</sup>

6 **Q. Are the deferrals expected to be ongoing?**

7 A. Yes. The Company will continue to have additional annual deferred tax  
8 benefits it will record each year, for use in future general rate cases.<sup>10</sup>

9 **Q. Please explain why there are ongoing benefits.**

10 A. Prior to 2019, tax benefits for Industry Director Directive No. 5 (IDD #5) and  
11 meters arose from the difference between book and tax depreciation. These  
12 were normalized, which means Avista included book depreciation in rates and  
13 recorded the difference in tax depreciation as a deferred tax liability.

14 As a result of the change in tax accounting method, ongoing costs are  
15 now deducted as an expense for tax purposes rather than being capitalized  
16 and depreciated. As approved in Order No. 21-131, this tax deduction now  
17 flows through to ratepayers rather than being depreciated for ratemaking  
18 purposes, thereby creating an annual benefit.

19 **Q. Is there an alternative to creating an ongoing deferral mechanism for**  
20 **these future benefits?**

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<sup>9</sup> Avista/600, Andrews/17.

<sup>10</sup> Avista/600, Andrews/13.

1 A. Yes. These future benefits can be estimated and included in base rate tax  
2 expense rather than tracking them as a deferral.

3 **Q. Turning now the accumulated deferral as of December 31, 2021, what**  
4 **are Staff's thoughts?**

5 A. First, Staff notes that the difference between \$17.3 million and \$21.9 million  
6 represents a gross up based on the 21 percent federal statutory tax rate. The  
7 gross up does account for any change in revenue sensitive costs resulting from  
8 the separate deferral treatment and accompanying tariff. In other words, the  
9 revenue sensitive costs would be less if the tax benefit were included in base  
10 rates rather than a separate tariff schedule. Also, although there are no state  
11 taxes in this rate case, there will be over the entire 12-year return proposed by  
12 the Company. Therefore, the grossed up amount is likely understated.

13 Second, the Company's proposal is based on underlying assumptions  
14 about capital markets and ratings agencies which Staff believes are  
15 questionable.

16 Third, Staff believes the proposal is undesirable as Commission policy  
17 due to its arbitrary nature and long life of the underlying assets.

18 **Q. Why does Staff question the underlying assumptions regarding capital**  
19 **markets and rating agencies?**

20 A. The Company asserts the following:

21 A downgrade to our ratings to one-notch above or to non-  
22 investment grade, could be possible if the Commission were  
23 to include a higher amortization balance than the approved  
24 rate increases.<sup>11</sup>

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<sup>11</sup> Avista/200, Thies/31

1 That is true as well if the Commission went beyond the two-  
2 year amortization period proposed in this filing (as we  
3 believe the Rating Agencies will want to see those metrics  
4 revert to where they were in short order).<sup>12</sup>

5 In response to Staff inquiry, the Company state that these assertions rely  
6 upon an analysis of two forecast scenarios prepared by Bank of America.<sup>13</sup>

7 Apparently Avista assumes that, by only approving amortization for two  
8 years, the rating agencies will simply ignore the economic liability represented  
9 by remaining deferral balance. In Staff's view, this is not logical, as there is  
10 nothing to suggest the liability will simply disappear, and is speculative on  
11 Avista's part and ought not to be the singular factor determining the ratemaking  
12 treatment of these benefits in Oregon.

13 Furthermore, this line of thinking also overlooks the fact that Oregon  
14 represents a modest percentage of the Company's overall business in 2020;  
15 approximately 14 percent of customers,<sup>14</sup> 12 percent of revenue,<sup>15</sup> and  
16 8.4 percent<sup>16</sup> of net direct plant. Staff questions whether an Oregon  
17 Commission decision to return benefits faster than proposed would have the  
18 dire market consequences predicted in Avista's testimony.

19 **Q. Have the Washington and Idaho Commissions approved a ratemaking**  
20 **treatment for the Company's corresponding deferred amounts in those**  
21 **states?**

<sup>12</sup> Avista/600, Andrews/17, footnote 21.

<sup>13</sup> [Staff\\_DR\\_187.docx](#).

<sup>14</sup>  $104,900 / 767,000 = 13.68$  percent.

<sup>15</sup>  $\$138.265$  million /  $\$1.120$  billion = 12.3 percent.

<sup>16</sup> Avista Corp. Interoffice Memorandum re. Allocation Factors dated 1/25/21.

1 A. Partly; the Washington Commission ordered the same near-term rate treatment  
2 that is requested in Oregon<sup>17</sup> while temporarily authorizing a subsequent ten  
3 year amortization of the remaining balance and ordering a re-examination in  
4 the next rate case.<sup>18</sup>

5 For natural gas customers, the Idaho Commission ordered amortization  
6 over a ten year period subject to review and possible modification during the  
7 Company's next general rate case.<sup>19</sup>

8 **Q. Returning to the Oregon amounts, please disaggregate the deferred**  
9 **ADFIT by year.**

10 A. Yes, referring to Avista/600, Andrews/12, the \$17.3 million total consists of  
11 \$15.5 million from 2019 when the tax method change occurred, an estimated  
12 additional benefit of \$1.3 million in 2020 and \$0.5 million in 2021.

13 **Q. Please discuss the useful lives of the underlying assets and**  
14 **intergenerational issues arising from the new flow through accounting**  
15 **method.**

16 A. The Company's most recent depreciation order indicates that FERC Account  
17 381 Meters had a composite remaining life of 25.8 years in Oregon as of  
18 December 2016.<sup>20</sup>

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<sup>17</sup> Return of tax benefits over two years in the amount necessary to exactly offset rate increases for each *customer* class. See Washington UTC Docket No. UE-200900, Order No. [Final Order 08-05](#), at 44-45.

<sup>18</sup> *Id.*

<sup>19</sup> See *Idaho* PUC, Case No. AVU-G-21-01, [Order No. 35156](#) at 2.

<sup>20</sup> See In *the Matter of AVISTA CORPORATION*, dba AVISTA UTILITIES, Application to Revise Book Depreciation Rates and Request Deferred Accounting, Docket No. UM 1933, [Order No. 18-451](#), Dec 04, 2018, Appendix A page 25.

1           Regarding the selection of a shorter timeframe for the return of benefits  
2 proposed in this case, the Company responds as follows:

3           The Company believes this proposal properly balances the  
4 rate impact to customers and the Company's financial  
5 health. Furthermore, this proposed amortization is  
6 significantly shorter, benefiting customers longer-term than if  
7 the IDD#5 and meters basis adjustments remained using  
8 normalization accounting, which would amortize these  
9 balances over approximately 34+ years for IDD#5, and  
10 approximately 15 - 20 years for meters (depending on the  
11 meter type), for book purposes.<sup>21</sup>

12           The normalized tax treatment of these items prior to 2019 was equitable  
13 across generations because the amount included in rates was based on book  
14 depreciation. It is important to recognize that, although continuing to be  
15 depreciated for book purposes, the new flow through method results in these  
16 items now being expensed for ratemaking purposes.<sup>22</sup>

17 **Q. Please discuss the policy dilemma facing the Commission with regard to**  
18 **return of these tax benefits.**

19 A. As disclosed by Company witness Andrews, the genesis of this was an effort to  
20 backfill the cash tax savings from bonus depreciation which was eliminated in  
21 the 2017 federal tax reform.<sup>23</sup> Indeed, the Company's choice to begin  
22 expensing for tax purposes the IDD#5 costs and meters was unilateral in  
23 nature having already been implemented at the time the UM 2124 application  
24 was filed which cited "immediate tax benefits for customers".<sup>24</sup>

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<sup>21</sup> [Staff\\_DR\\_188.docx](#).

<sup>22</sup> As noted in [Order No. 21-131](#) at 4, existing flow through items prior to approval were minimal, just a few thousand dollars on a net basis.

<sup>23</sup> Avista/600, *Andrews/10-11*, footnote 17.

<sup>24</sup> [UM 2124 Initial Application](#) at 1.

1           Now, having determined that return of the tax benefits on a holistic,  
2           company wide basis may impinge its bond ratings, Avista seeks to implement  
3           an ongoing deferral and amortization terms that would allow these benefits to  
4           be flexibly returned over time as the Company sees fit, albeit subject to  
5           Commission approval.

6           Staff also notes, regarding intergenerational equity, that the essential  
7           choice was made at the time flow through accounting was approved although  
8           returning the benefit over 12 years rather than the 15-30 years as discussed  
9           above is a split the difference type of approach.

10       **Q. What does Staff recommend?**

11       A. In Staff's view, based on the discussion above, ongoing deferral of these  
12       amounts is not justified nor necessary. Staff recommends the Commission  
13       revise the intent of the proposed Schedule 486 Tax Customer Credit – Oregon  
14       to having a separate rate adjustment for these credits that are folded into  
15       revenue requirement. The tax benefits would be treated as follows:

- 16           • Amortize the 2019 portion of the deferral in base rates over a period of  
17           10 years, (\$1.5) million per year (\$15.5 million in total) through Schedule  
18           486.
- 19           • Reduce base year tax expense (2020) by (\$1.3) million thereby flowing  
20           this amount to customers in base rates for the test period.

21       **Q. Why is Staff's approach fair, just, and reasonable?**

22       A. This approach appropriately balances the interests of all parties. The deferred  
23       tax benefit can be flowed through in rates which is administratively simpler as



1 deferred accounting treatment is not necessary or required. Although Staff  
2 questions the debt rating consequences asserted by the Company, Staff's  
3 approach would yield nearly the same result decreasing the base rate revenue  
4 requirement by (\$2.9) million while eliminating a perpetual deferral mechanism  
5 and ongoing supplemental rate schedule. Staff proposes retaining Schedule  
6 486 as the vehicle to pass through the tax benefits to treat equitably this rate  
7 credit given that it is a credit for customer-related expenses and should be  
8 spread as such.

9 For past, present, and future ratepayers, it represents a reasonable  
10 compromise that spreads the existing 2019 ADFIT over 10 years while not  
11 diluting the Commission's recent decision to flow through ongoing benefits in  
12 customer rates each year.

**ISSUE 2, SCHEDULE 487 DEFERRED TAX CREDIT – OREGON****Q. Please discuss the background of this issue.**

A. This schedule is directly related to the proposed Schedule 186 and the UM 2124 docket discussed above. As succinctly stated in the Company's testimony:

Avista agreed it was appropriate to defer the state income tax expense of \$1.3 million annually that had recently been built into the Company's most recent approved general rate case (Docket No. UG-389, per Order No. 20-468 on December 10, 2020), effective January 16, 2021, as the accounting method change discussed above would eliminate Oregon state taxable income for the next several years, producing a state income tax benefit owed customers.<sup>25</sup>

Avista estimates these benefits will be (\$2.2) million as of August 31, 2022.<sup>26</sup> The Company proposed to offset this by \$0.7 million due to the Company for excess amortization of 2017 tax reform benefits.<sup>27</sup>

**Q. Has Staff identified additional benefits that ought to be returned to rate payers?**

A. Yes. The Company's response to Staff DR 193 indicates that Oregon Business Energy Tax Credits (BETC) in the amount of \$1.1 million were being carried forward at the end of 2019. Of this total, \$982 thousand or 88 percent are expected to expire, unused, between 2020 and 2023 with the remaining \$130 thousand expected to offset taxable income in 2023-24.

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<sup>25</sup> Avista/600, Andrews/15.

<sup>26</sup> Immediately prior to the proposed rate effective date – September 1, 2022.

<sup>27</sup> Avista/1000, Miller/16, Schedule 174 – Temporary Federal Income Tax Rate Credit.

1           In Staff's view, this is a direct result of the elimination of Oregon taxable  
2           income discussed in Issue 1 above resulting from the Company's decisions  
3           underlying the UM 2124 docket. Oregon customers should not lose this  
4           benefit.

5           **Q. Was the prospect of BETC credits expiring as a result of the**  
6           **Company's change in accounting method discussed by the parties at**  
7           **the time the UM 2124 docket was approved?**

8           A. No.

9           **Q. What amount of the BETC credits that would have expired in 2020-2023**  
10           **had the Company's UM 2124 accounting order not been approved?**

11           A. That is not known with any certainty. Staff did ask this question. In response  
12           the Company asserts the expirations are unrelated to the UM 2124 docket  
13           which Staff finds unpersuasive. Specifically, Avista responds as follows:

14                       The state and federal tax returns were not impacted by the  
15                       Company's UM 2124 accounting order. Therefore, there  
16                       would be no change to the expiration of the BETC credits in  
17                       2020 – 2023 identified in Staff\_DR\_193. The Company's  
18                       UM 2124 accounting order is associated with the timing of  
19                       passing the benefit of the identified tax deductions to  
20                       customers, not the Company's eligibility for the tax  
21                       deductions.<sup>28</sup>

22           **Q. Why does Staff find this unpersuasive?**

23           A. As discussed above, the UM 2124 parties agreed to defer and return to  
24           customers state taxes that are currently included in rates and will not be paid  
25           due to the effects of the accounting order. Similar to the credit market impacts,

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<sup>28</sup> [Staff\\_DR\\_318.docx](#).

1 expiration of the BETC credits appears to not have been contemplated nor was  
2 it disclosed by the Company in its UM 2124 application. Ultimately, Oregon  
3 customers should not have to pay \$982 thousand more in state taxes than they  
4 otherwise would have.

5 **Q. Were the BETC credits contemplated in the Company's most recent**  
6 **general rate revision?**

7 A. Yes, at that time, Company stated that "the Company is expected to also use  
8 available tax credits in Oregon, including Business to Energy Tax Credits  
9 ("BETC") in 2020 and 2021."<sup>29</sup>

10 Furthermore, the Company's response to Staff DR 193 indicates this did  
11 not occur, no BETC credits are being used from 2019-2022.

12 **Q. Please discuss the timing of the Company's 2019 tax return compared**  
13 **to the UG 389 rate case schedule.**

14 A. The Company states that its 2020 and 2021 tax returns were filed in October  
15 2021 and 2022, respectively. Assuming the 2019 return, including the change  
16 in accounting method, was filed at the extended due date in October 2020 this  
17 was before Order No. 20-468 was issued on December 10, 2020.

18 In Staff's view, this confirms that the expiration of the BETC credits was  
19 not contemplated at the time the Company, unilaterally, changed its tax  
20 accounting method leading to loss of the BETC benefits.

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<sup>29</sup> See In the Matter of AVISTA CORPORATION, dba AVISTA UTILITIES, Request for a General Rate Revision, Docket No. UG 389, Avista/500, Brandon/9.

1 **Q. Does Staff believe it was incumbent upon the Company to disclose the**  
2 **expiring BETC credits at the time the UM 2124 application was filed?**

3 A. Yes. Given the information asymmetry inherent in ratemaking, the Company  
4 ought to have known and disclosed the loss in use of the expiring credits. In  
5 Staff's view, the cost of the expiring credits ought to be borne by shareholders,  
6 not customers.

7 **Q. Turning now to the proposed tariff itself, does Staff agree with the two**  
8 **year amortization proposed by the Company?**

9 A. Yes. The Company's recent general rate revisions have occurred  
10 approximately every two years. Accordingly, return of the benefits over two  
11 years is reasonable.

12 **Q. What does Staff recommend?**

13 A. Staff recommends the Commission order the amount of state tax being  
14 deferred to be increase by \$982 thousand to ensure customers receive the full  
15 value of the expiring BETC credits.

16 Staff recommends the Commission approve the Company's proposed  
17 tariff SCHEDULE 487 DEFERRED TAX CREDIT – OREGON and that the  
18 annual amortization be increased from \$755,000 to \$1,246,000.<sup>30</sup>

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<sup>30</sup> \$ 755,000 proposed by the Company (Avista/1000, Miller/17) increased by ½ of \$982,000.

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**ISSUE 3, ADFIT CORRECTION**

**Q. What is the nature of the ADFIT correction proposed by the Company?**

A. The Company proposes to reduce the Accumulated Deferred FIT adjustment in rate base by \$3.986 million. As ADIFT reduces overall rate base, this increases the overall Net Utility Plant.

**Q. Please explain how this adjustment arose.**

A. During its review of tax adjustments in this case, Staff noted that the sign of the ADFIT adjustment in 2020 was reversed from the adjustments that occurred in 2018 and 2019. As a result of Staff inquiry,<sup>31</sup> the Company confirmed that ADFIT associated with IDD#5 and meters was inadvertently included and the adjustment itself was indeed reversed in error resulting in a \$3.986 million adjustment to the filed case.

**Q. Why does Staff recommend the Commission accept this proposed adjustment?**

A. Staff recommends accepting the adjustments because it is a correction of an inadvertent error in the filed case.

**Q. Did the Company subsequently supplement its response to DR 151?**

A. Yes. The original response occurred in November, in January the Company supplemented its response<sup>32</sup> stating that the \$3.986 million is now part of a larger adjustment revising the Company's forecasted plant additions. Staff

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<sup>31</sup> [Staff\\_DR\\_151.docx](#).

<sup>32</sup> [Staff\\_DR\\_151 Supplemental.docx](#).

1 notes that the Company also asserts that the customer forecasts underlying it  
2 filed case ought to be updated.<sup>33</sup>

3 **Q. Does Staff recommend adopting all three of the Company's proposed**  
4 **adjustments?**

5 A. No. Only the original \$3.986 million ADFIT correction.

6 **Q. Why does Staff recommend the Commission decline to adopt the**  
7 **Company's revisions to its plant forecast and load growth?**

8 A. Because the ADFIT adjustment is correcting an error in the original filing  
9 whereas the updated plant forecast and load growth are changes in the  
10 business estimates underlying the filed case. The Company seeks to update  
11 the revenue requirement while leaving the functionalization, rate design, and  
12 tariff effects of the load change to be addressed in a compliance filing. In  
13 Staff's view these changes in estimates are pervasive to an extent that moving  
14 forward in this manner is unreasonable.

15 **Q. Why does Staff consider moving forward in this manner to be**  
16 **unreasonable?**

17 A. A general rate case is where all costs and revenues of the utility can be  
18 examined holistically in order to set the most fair and accurate rates for the  
19 utility and its customers. The Company's approach in propounding the  
20 updated plant forecast and load growth changes in response to data requests  
21 only addresses the revenue requirement effects. In Staff's view, this approach

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<sup>33</sup> [Staff\\_DR\\_161.docx](#).

1           undermines the parties' ability to conduct a holistic review of the impact on  
2           customer rates.

3       **Q. Please reiterate Staff's recommendation.**

4       A. Staff recommends the Commission accept the \$3.986 million ADFIT correction  
5           as stated in the original response to Staff DR 151.



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**ISSUE 4, ARAM EDIT ADJUSTMENT**

**Q. What is the nature of the adjustment proposed by the Company?**

A. In response to Staff inquiry,<sup>34</sup> requesting reconciliation of test year ARAM EDIT benefits, the Company proposes revising its adjustment from (\$25) thousand to (\$4) thousand, thereby increasing deferred tax expense by \$21 thousand and decreasing rate base by a like amount.

**Q. Please define an ARAM EDIT Adjustment.**

A. The 2017 Tax Cuts and Job Act included a reduction in the federal income tax rate from 35 percent to 21 percent. Revaluation of deferred tax obligations at the new lower statutory rate results in excess deferred income taxes (EDIT).that must be reversed.

Federal law provides that the return to ratepayers of EDIT related to utility plant must generally comply with the Average Rate Assumption Method (ARAM). Failure to adhere to the ARAM methodology would terminate the Company's ability to use accelerated depreciation methods for tax purposes. These amounts are generally referred to as "protected" EDIT.

**Q. What does Staff recommend?**

A. As this is correcting an error in the filed case, Staff recommends the Commission accept the Company's proposed adjustment.

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**TAXES OTHER THAN INCOME**

**Q. Please provide a summary of the Commission’s historical treatment of taxes other than income.**

A. The category “taxes other than income” (Other Taxes) typically includes franchise fees, the regulatory fee imposed by the OPUC, property taxes, payroll taxes and other miscellaneous taxes or fees (e.g., the Oregon Dept. of Energy (ODOE) energy supplier assessment (ESA)), incurred by the energy utility. Payroll taxes are included as a component of wages and salaries, which is discussed in a separate section of Staff’s testimony.

Franchise fees, along with business or occupation taxes, licenses, and similar exactions or costs, are allowed as operating expenses for ratemaking purposes on the condition these costs do not exceed 3.0 percent of gross revenues for a gas utility.<sup>35</sup> For simplicity, these costs are referred to collectively as franchise fees. The OPUC fee and ODOE assessment are also included in operating expenses for ratemaking purposes. In rate cases, franchise fees and the OPUC fee are a function of the fee rate multiplied by gross revenues and are called revenue sensitive costs. Additionally, these revenue sensitive fees are included in the conversion factor used to determine the revenue requirement.

The ODOE ESA is an annual assessment based on both the Company’s annual business revenues and ODOE’s revenue need. This

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<sup>35</sup> See OAR [860-022-0040](#)(1). Fees that exceed three percent must be charged to the customers within the *jurisdiction* assessing the fee. (OAR 860-022-0040(6)).

1 means the ODOE ESA can vary from year to year based on the ODOE  
2 assessment dollar amount, year-to-year variations in the Company's gross  
3 revenues, and the relative percentage of the Company's annual revenues  
4 when compared to the combined annual revenues of all Oregon power  
5 suppliers.

6 Property taxes related to property that is not yet used and useful may not  
7 be included in customer rates of a gas utility.<sup>36</sup> Hence, these property taxes  
8 are excluded from the Test Year operating expenses. Property taxes related to  
9 property that is used and useful are included in Test Year operating expense  
10 and are usually forecasted for ratemaking purposes based on historical  
11 property tax information.

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<sup>36</sup> See [ORS 757.355](#)(1).

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**ISSUE 5, PROPERTY TAXES**

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**Q. Please describe Staff's proposed adjustment to property taxes.**

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A. Staff proposes to adjust property taxes based on the average rate for the most recent three years 2017-2020. Based on the figures provided in "1) 2020 - Forecast Property Tax Adjustment (OR2021).xlsx", staff calculates this rate to be .01293 percent.

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Applied to Company's 2023 estimated rate base which includes growth projects only, Staff calculates the adjustment as follows:

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- Allowable = \$392,031 x .01293 = \$5.069 million,

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- Adjustment = \$5.069 million - \$5.365 million<sup>37</sup> = (\$296 thousand).

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**Q. Is this proposed adjustment consistent with Staff's methodology from the prior rate case, UG 389?**

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A. Yes. In UG 389 Staff also recommended a three-year average property tax rate.<sup>38</sup>

14

15

**Q. Does Staff recommend truing up this adjustment as the rate case progresses?**

16

17

A. Staff recommends truing up property tax to the final level of Test Year net plant determined by the Commission at the conclusion of this case.

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<sup>37</sup> Avista/501, Shultz/1 shows R&P Property Tax of \$5.405 million. This includes \$40 thousand of underground *storage* taxes which are unrelated to the calculation.

<sup>38</sup> UG 389, Staff/500, Fjeldheim/32.

**ISSUE 6, OCAT**

1  
2 **Q. What level of recovery does the Company propose for the Oregon**  
3 **Corporate Activity Tax (OCAT)?**

4 A. The Company states that the base year includes estimated OCAT of  
5 \$800 thousand in the 2020 base year and the Company is also projecting  
6 \$800 thousand in the 2023 test year.<sup>39</sup>

7 **Q. Why is the amount of OCAT unchanged in the test year?**

8 A. The overall proposal in this case is to use tax credits to exactly offset the  
9 increase in revenue requirement resulting in a zero percent rate increase.<sup>40</sup>  
10 Although not explicitly stated by the Company, this zero percent rate increase  
11 would result in the same amount of OCAT being paid in the base and test  
12 years as the OCAT is paid on gross receipts.

13 **Q. How is the OCAT reflected in the revenue requirement?**

14 A. The OCAT is an embedded cost, similar to property taxes, rather than a  
15 revenue sensitive item. Accordingly, OCAT expense will not automatically  
16 adjust as the rate case progresses.

17 **Q. Is Staff recommending an adjustment at this time?**

18 A. No. This is a placeholder for a potential adjustment to the Company's  
19 \$800 thousand OCAT estimate in the event the final rate change approved by  
20 the Commission varies substantially from the net zero proposed by the  
21 Company.

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<sup>39</sup> Avista/500, Shultz/53.

<sup>40</sup> Avista/100, Vermillion/10.

**ISSUE 7, REGULATORY COMMISSION EXPENSES**

**Q. Please summarize the Company's filing regarding regulatory expenses.**

A. The Company's filing includes \$399 thousand in the test year for OPUC and ERSA Commission Fees.<sup>41</sup> Staff has reviewed these amounts and finds that they are based on PUC and ODOE fee rates of 0.375 percent and 0.1294 percent, respectively.<sup>42</sup>

However, in reviewing the Company's adjustments related to FERC Account 928 Regulatory Commission Expenses, the filing also includes additional test year expenses in the amount of \$446 thousand in addition to the percentage fees discussed above.<sup>43</sup>

**Q. What are Staff's findings regarding the \$446 thousand of expenses not calculated on a percentage basis?**

A. Based on the Company's response to Staff inquiry,<sup>44</sup> this amount includes \$31 thousand of legal fees related to the Commission Docket No. UM 2004, which has been closed.<sup>45</sup> Otherwise, the \$446 thousand includes the cost of the Company's regulatory affairs staff and other expenses directly attributable to Oregon regulatory activities.

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<sup>41</sup> Avista/501, Shultz/1.

An increase in the PUC rate to 0.43 percent was approved by the Commission on February 22, 2022 as this testimony was being finalized. Staff notes the opportunity for a subsequent adjustment in this case if the parties so choose. See *In the Matter of The Imposition of Annual Regulatory Fees upon Public Utilities Operating within the State of Oregon*, Docket No. UM 1012, [Order No. 22-062](#).

<sup>43</sup> Avista/502, Shultz/3.

<sup>44</sup> [Staff\\_DR\\_314.docx](#).

<sup>45</sup> See *In the Matter of PUBLIC UTILITY COMMISSION OF OREGON, Investigation of the Recovery of Capital Costs Consistent with Commission Legal Authority and the Public Interest*, Docket No. UM 2004, [Order No. 20-255](#).

1 **Q. What does Staff recommend?**

2 A. As Docket UM 2004 is closed and non-recurring in nature, Staff recommends  
3 removal of the associated \$31 thousand expense from the test year revenue  
4 requirement.

1

**ISSUE 8, OREGON DEPARTMENT OF ENERGY FEES**

2

**Q. Please summarize Energy Resource Supplier Assessment (DOE) fee included in the Company's filing.**

3

4

A. As noted above, the Company includes an ODOE fee of 0.1294 percent in the test year, or \$102 thousand dollars.

5

6

**Q. Does Staff propose a different rate?**

7

A. Yes. Staff proposes to reduce the test year ODOE fee from 0.1294 percent to the 2016-2019 average of 0.1248 percent.

8

9

**Q. Is this proposed adjustment consistent with Staff's methodology from the prior rate case, UG 389?**

10

11

A. Yes. However Staff did not propose an adjustment at that time as the rate proposed in the UG 389, 0.117 percent, was below the prior year averages.<sup>46</sup>

12

13

In this case, the proposed rate is slightly above the historical average. The

14

Company has provided the following data in response to Staff inquiry,<sup>47</sup> which

15

Staff used to calculate its proposed rate of 0.1248 percent:

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<sup>46</sup> See UG 389, Staff/500, *Fjeldheim/32*.

<sup>47</sup> [Staff\\_DR\\_316.docx](#).



Revenue Base Year	Annual Gross Revenues*	Annual Invoiced Dollars	ERSA Percentage Rate	Fee Payment Year
2016	\$92,075,201	\$123,475	0.1341%	2017
2017	\$97,120,797	\$125,070	0.1288%	2018
2018	\$88,130,954	\$105,423	0.1196%	2019
2019	\$89,851,931	\$104,829	0.1167%	2020
2020	\$97,401,715	\$126,075	0.1294%	2021

\* Fees are based on Revenues excluding any Sales for Resale.

1 **Q. What is Staff’s recommended adjustment?**

2 A. As discussed above, Staff proposes to reduce the test year ODE fee from  
 3 0.1294 percent to the 2016-2019 average of 0.1248 percent. This reduces the  
 4 test year expense from \$102 thousand to \$99 thousand.

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**ISSUE 9, OTHER REVENUES**

**Q. Please summarize the amount of Other Revenues included in the Company's filing.**

A. Referring to Exhibit Avista/500, Schultz/1, line 4, the Company's results of operations included \$40.1 million of Other Revenues. After adjustment to remove sales for resale and revenues related to decoupling and purchased gas costs, the Company projects \$72 thousand of Other Revenue in the test year.

**Q. Are the adjustments to results of operations appropriate?**

A. Yes. These adjustments are similar to those made in past rate cases and are necessary to remove the purchase gas costs and associated revenues from the base rate case.

**Q. How does the remaining \$72 thousand base rate estimate compare to amounts included in recent rate cases?**

A. The \$72 thousand includes FERC Accounts 488 and 495 and compares to the following amounts approved in the Company's recent rate cases.

FERC Acct. 488 Miscellaneous Service Revenues

- UG 366 - 2020 test year \$115 thousand
- UG 389 - 2021 test year \$97 thousand
- UG 433 – Sept 22 to Aug 23 test year \$36 thousand

FERC Acct. 495 Other Gas Revenues

- UG 366 - 2020 test year \$58 thousand
- UG 389 - 2021 test year \$91 thousand
- UG 433 – Sept 22 to Aug 23 test year \$36 thousand

1 **Q. How does Other Revenues affect the revenue requirement?**

2 A. Other Revenue serves as an offset to revenue requirement in a General Rate  
3 Case (GRC). As the Company no longer needs to collect this level of revenue  
4 from retail rates, Other Revenues is subtracted from the revenue requirement.

5 **Q. Has the Company provided historical data for Other Revenues?**

6 A. Yes. In response to Staff inquiry, the Company provided the following data: <sup>48</sup>

7 Table 1

Data summarized excluding Decoupling							
Sum of Gas South Amount	Column Labels	2016	2017	2018	2019	2020	Grand Total
Row Labels							
488000	\$	(118,300)	\$ (122,584)	\$ (102,095)	\$ (91,899)	\$ (36,130)	\$ (471,007)
493000	\$	(757)	\$ (316)				\$ (1,073)
495000			\$ (155)	\$ (54,594)	\$ (91,486)	\$ (35,806)	\$ (182,041)
<b>Grand Total</b>	<b>\$</b>	<b>(119,057)</b>	<b>\$ (123,054)</b>	<b>\$ (156,688)</b>	<b>\$ (183,385)</b>	<b>\$ (71,936)</b>	<b>\$ (654,120)</b>

8 **Q. How has the COVID-19 pandemic affected Other Revenues?**

9 A. The Company responds as follows:<sup>49</sup>

10 Starting in April 2020, Avista suspended charging late  
11 fees and reconnection charges. Per Order No. 20-401  
12 entered into on November 5, 2020, charging of late fees  
13 and reconnection charges will not resume until October  
14 1, 2022.

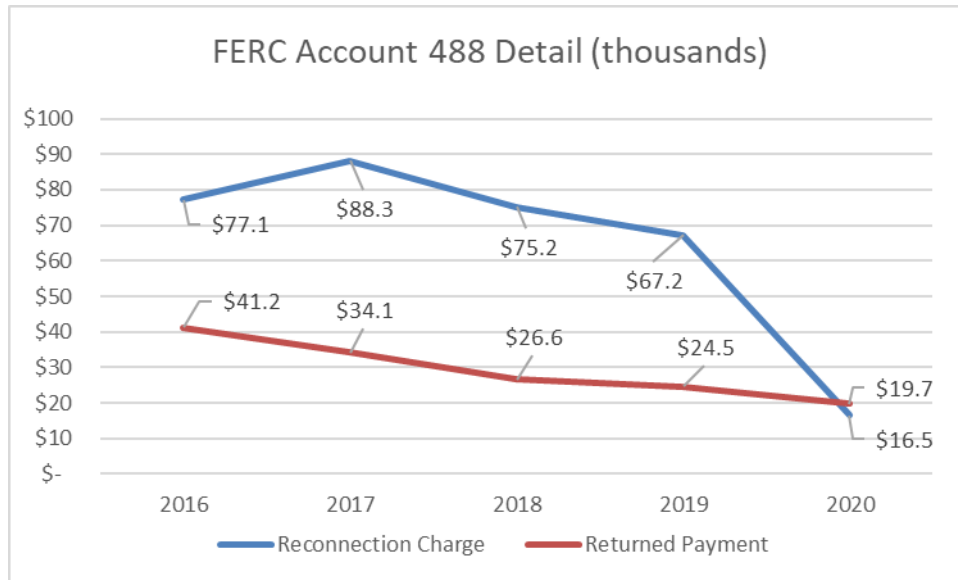
15 Staff notes the fees and charges will resume just one month after the  
16 beginning of the test year in this case.

17 **Q. What are Staff's thoughts regarding FERC Account 488 Miscellaneous**  
18 **Service Revenues?**

<sup>48</sup> Staff\_DR\_284 Attachment A.xlsx.

<sup>49</sup> [Staff\\_DR\\_196.docx](#) and [Staff\\_DR\\_285.docx](#).

1 A. FERC Account 488 is nearly entirely composed of reconnection and returned  
 2 payment charges. The following graph summarizes data provided by the  
 3 Company.<sup>50</sup>



4 This data shows that actual revenue was slowly decreasing prior to the  
 5 pandemic with a larger drop occurring in 2020.

6 **Q. What are Staff’s thoughts regarding FERC Account 495 Other Gas**  
 7 **Revenues?**

8 A. The history of this account is less clear cut. Analysis of data provided in  
 9 response to Staff inquiry shows that amounts remaining in this account, as  
 10 adjusted, are miscellaneous royalties.<sup>51</sup> As past receipts vary from near zero  
 11 in 2016-17 to a high of \$91 thousand in 2019 and \$36 thousand in the base  
 12 year, there is no discernable trend.

13 **Q. What are Staff’s recommended adjustments?**

<sup>50</sup> Staff\_DR\_196 Attachment A.xlsx.

<sup>51</sup> Staff\_DR\_284 Attachment A.xlsx.

1 A. Regarding FERC Account 488, revenue can be expected to return to pre-  
2 pandemic levels in the test year. Accordingly Staff recommends using the  
3 average of 2016-2019, resulting in a projection of \$109 thousand for the test  
4 year.<sup>52</sup>

5 Regarding FERC Account 495, Staff recommends using an average of  
6 the three most recent years 2018-2020 excluding the near zero amounts in  
7 2016-2017, resulting in a projection of \$61 thousand for the test year.<sup>53</sup>

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<sup>52</sup> *Id.* A net increase is  $\$108,719 - 36,130 = \$72,589$  utilizing the figures in Table 1 above.

<sup>53</sup> *Id.* A net increase is  $\$60,629 - 35,806 = \$24,823$  utilizing the figures in Table 1 above.

**UTILITY PLANT****Q. What is the Company's requested increase in Utility plant?**

A. The Company states that primary factors driving the Company's natural gas revenue requirements is an increase in net plant investment (including return on investment, depreciation and taxes, offset by the tax benefit of interest) from that currently authorized.<sup>54</sup> In terms for gross plant, the Company reports an Oregon allocated year-end balance \$525 million as of December 31, 2020, a projected net increase<sup>55</sup> of \$37.4 million for the 20 months ending August 31, 2022, and \$3.2 million of customer related plant additions in the test year on an average of monthly averages (AMA) basis.<sup>56</sup>

**Q. Please discuss the general approach the Company used to document gross plant additions in its direct testimony.**

A. Utility plant is discussed in several sections of the Company's direct testimony:

- Avista/100, Vermillion/5 states:

The Company has and continues to make significant investments in programs and technology which we believe are necessary to serve customers and as we take Avista into the future, and we need to - at this time - recover these costs from customers.

- Avista/100, Vermillion/10-11 further states:

The Company continues to maintain, upgrade, and expand its natural gas distribution facilities to meet reliability requirements and capacity needs. More specifically, the need for capital investment is driven by, among other factors, capacity constraints, the systematic replacement of assets that have reached the end of their useful lives, compliance with federal

<sup>54</sup> Avista/100, Vermillion/10.

<sup>55</sup> Net additions *include* retirements. Gross plant added in the 20 month period is \$45.842 million.

<sup>56</sup> Table No. 1, Avista/700, Baldwin-Bonney/4.

1 regulation (e.g., PHMSA4 rules) or municipal requirements  
2 (e.g., street/highway relocations), connections of new  
3 customers, the systematic replacement of aged and obsolete  
4 technology, and the maintenance of supporting facilities and  
5 technology. In addition, the Company is continuing with its 20-  
6 year program to systematically remove and replace select  
7 portions of the Aldyl-A pipe in the Company's natural gas  
8 distribution system.

- 9 • Avista/200, Thies/4-11

10 Policy level overview of the Company's capital investment program.

- 11 ○ Table 1 presents anticipated transfers to plant by plant  
12 investment driver and asset type.
- 13 ○ Table 2 presents actual and anticipated capital spend from 2017-  
14 2026 on a system wide basis.
- 15 ○ Table 3 presents the percentage of capital projects delayed  
16 compared to the amount requested 2017-2025.

17 Exhibit 203 presents a graph of the Company's planned capital  
18 expenditures and long-term debt issuances.

- 19 • Avista/400, Morehouse/9-10

20 Discusses development of the 2021 IRP. Exhibit 401 presents the  
21 2021 IRP in its entirety.

- 22 • Avista/500, Shultz/6-7

23 The Company reports an increase in gross plant of approximately  
24 \$41.1 million or 7.8 percent compared to what is currently  
25 embedded in base rates.

- 26 • Avista/700, Baldwin-Bonney

27  
28 The testimony of Baldwin-Bonney provides further capital  
29 investment detail using the same investment driver framework  
30 presented in the testimony of Mr. Thies. Accompanying exhibits  
31 include:  
32

- 1           • Exhibit 701 – ER Project Descriptions<sup>57</sup>
- 2           • Exhibit 702 – Capital Investment Business Cases
- 3           • Exhibit 703 – 2020 Natural Gas Infrastructure Plan
- 4           • Exhibit 704 – Short Lived Software Report

5           A supplemental filing which occurred on November 19, 2021, replaced Exhibit  
6           702 in its entirety.

7           **Q. Are the expenditure requests and investment drivers further**  
8           **summarized in the Company’s direct testimony?**

9           A. Yes. There are a series of tables that show the proposed Oregon allocated  
10           investments for the twenty months ending August 31, 2022 and the test year.<sup>58</sup>

11                 Proposed investments by investment driver and expenditure request are  
12           presented in Exhibit 701.

13                 Planned system-wide investments for 2021-2026 are also presented  
14           graphically in the testimony of Mr. Thies.<sup>59</sup>

15           **Q. Please discuss the limited exception for customer growth.**

16           A. The Commission has, in the past, allowed a limited exception for capital  
17           additions related to customer growth as illustrated by the following excerpt:

18                 Docket No. UE 210 Staff/100, Garcia/8:

19                         [O]ne common exception has been made related to an electric  
20                         utility’s ongoing need to increase distribution plant as its

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<sup>57</sup> As defined at UG 389, Avista 600/11: Expenditure requests (ER), four-digit numbers assigned to identify and track the costs of capital budget items. The ER is the highest level of capital budgeting summarization, and each business case contains one or more ERs. Each ER contains one or more budget items (“BI”) and each BI contains one or more projects. Capital expenditures are *accounted* for at the project level.

<sup>58</sup> Tables 1 *through* 9 (Avista/700, Baldwin-Bonney/4-37)

<sup>59</sup> Illustration No. 2. (Avista/ 200, Thies/10)



1 customer base grows. Some examples of these costs are for  
2 the poles, wires, meters, and other plant necessary to  
3 distribute electricity to customers. These costs are ongoing in  
4 nature and can be reasonably assumed to be made on a  
5 regular basis. Historically, the Commission has allowed a  
6 reasonable percentage increase in distribution plant rate base  
7 for a future test year, relative to the expected growth in a  
8 utility's customer base. The other point to this accommodation  
9 is that, aside from installing new distribution plant, the utility  
10 has ongoing obligations related to safety and reliability to  
11 repair, replace, or reinforce this plant.

12 **Q. Please discuss the Commission's standard of review for prudence.**

13 A. The purpose of the prudence review has been succinctly stated by the  
14 Commission in prior rate cases: <sup>60</sup>

15 . . . we take this opportunity to clarify the prudence standard  
16 in ratemaking. Parties have raised questions about how the  
17 Commission applies the prudence standard, particularly with  
18 regard to the relevance of the decision-making process that  
19 a utility uses to make an investment.

20 The prudence standard is traditionally used to address the  
21 proper valuation of utility investment in rate base. Any  
22 investment found to be unreasonable is deemed imprudent  
23 and subject to partial or full disallowance. An example of a  
24 modern articulation of the prudence standard is as follows:

25 A prudence review must determine whether the company's  
26 actions, based on all that it knew or should have known at  
27 the time, were reasonable and prudent in light of the  
28 circumstances which then existed. It is clear that such a  
29 determination may not properly be made on the basis of  
30 hindsight judgments, nor is it appropriate for the  
31 [commission] to merely substitute its best judgment for the  
32 judgments made by the company's managers. The  
33 company's conduct should be judged by asking whether the  
34 conduct was reasonable at the time, under all  
35 circumstances, considering that the company had to solve its  
36 problems prospectively rather than in reliance on hindsight.  
37 In effect, our responsibility is to determine how reasonable

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<sup>60</sup> See *In the Matter of PacifiCorp Request for a General Rate Revision*, Docket No. UE 246, [Order No. 12-493](#) at 25 (Dec. 20, 2012).

1 people would have performed the task that confronted the  
2 company.

3 Although the Oregon courts have not expressly discussed  
4 the applicability of the prudence standard in this state, this  
5 Commission has long used the standard when examining  
6 utility investments. Through various orders, the Commission  
7 has confirmed that prudence of an investment is measured  
8 from the point of time of the utility's actions and decisions  
9 without the advantage of hindsight, that the standard does  
10 not require optimal results, and the review uses an objective  
11 standard of reasonableness.

12 **Q. Is the information provided by the Company adequate for Staff to**  
13 **perform the necessary prudence review of plant additions up to the**  
14 **rate effective date?**

15 A. No, not entirely. Forecasting of transfers to plant (planned projects) is done at  
16 the ER and BI level and is not available on a project level. Therefore, a list of  
17 all individual projects included in the filed case is not available.

18 This level does not provide visibility into the actual project level detail  
19 supporting plant expected to be placed into service. This is problematic  
20 because a substantial portion of the anticipated spend has been estimated by  
21 applying allocation factors rather than identifying specific expenditures  
22 benefitting Oregon ratepayers.

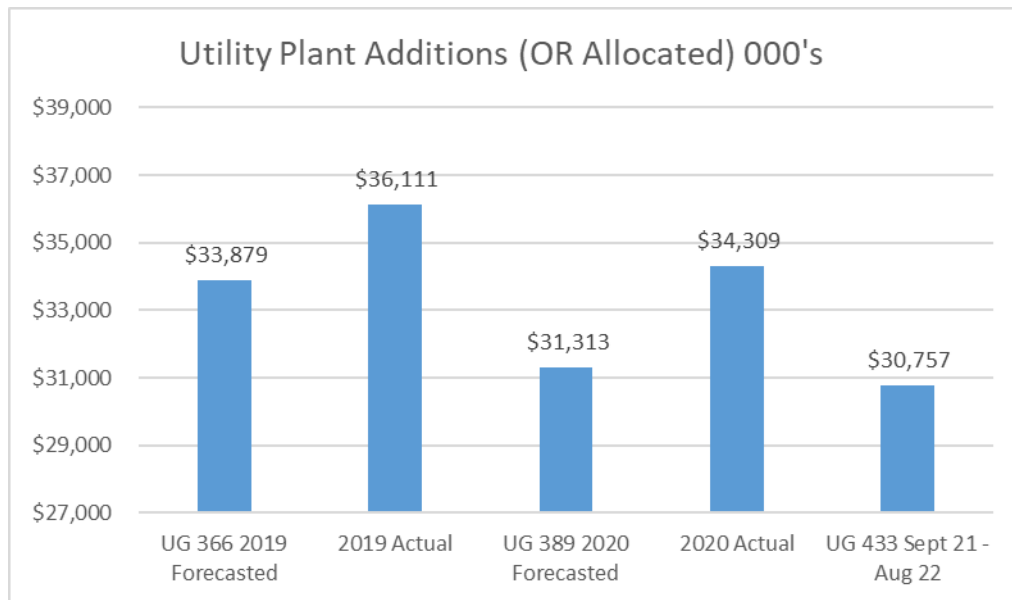
23 **Q. Please discuss Staff's overall approach to reviewing plant additions in**  
24 **this case.**

25 A. Staff notes that in the past a useful symmetry has existed between rate cases  
26 however, since the test year in this case is not a calendar year, the Company is  
27 projecting results for 20 months rather than 12.

- 1 • UG 366: Base year 2018, projected year 2019, test year 2020
- 2 • UG 389: Base year 2019, projected year 2020, test year 2021
- 3 • UG 433: Base year 2020, projected Jan 2021-Aug 2022, twelve-month
- 4 test period ended August 31, 2023.

5 As a previously projected year has now become the base year in this  
6 case, Staff has already produced a considerable amount of work that can be  
7 leveraged.

8 The following chart compared the overall change in rate base for the  
9 12 months immediately preceding the test year with comparable figures from  
10 UG 366 and UG 389:



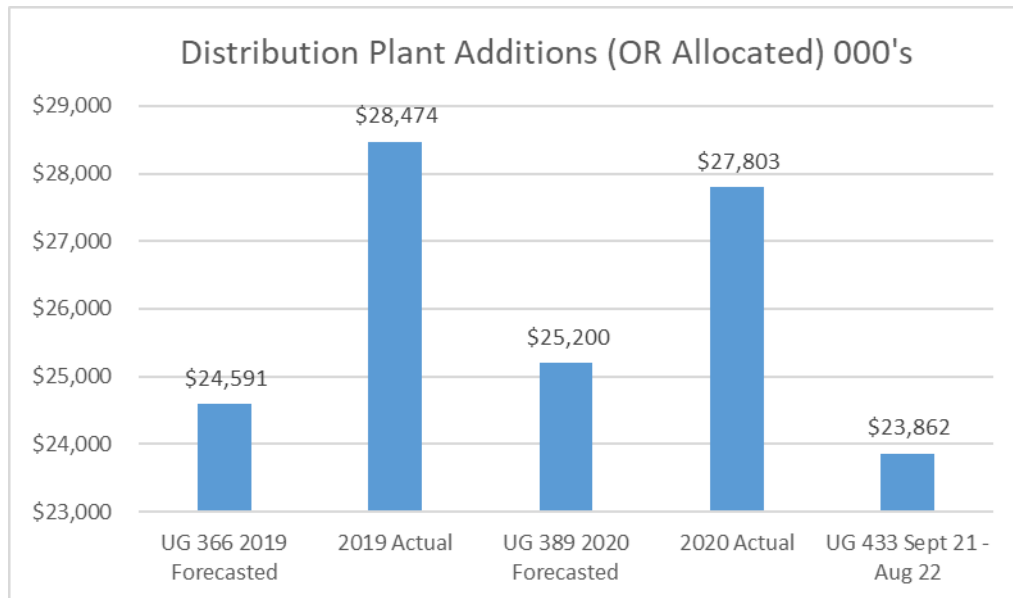
11 **Q. What does Staff conclude from this chart?**

12 A. Overall, the Company's filing is conservative compared to prior rate cases and  
13 past expenditures.

1 Excluding Enterprise Technology, which is being evaluated by Staff  
 2 witness Brian Fjeldheim, additions in General and Natural Gas Distribution  
 3 categories are further discussed below.

4 **Q. Please discuss overall distribution plant additions.**

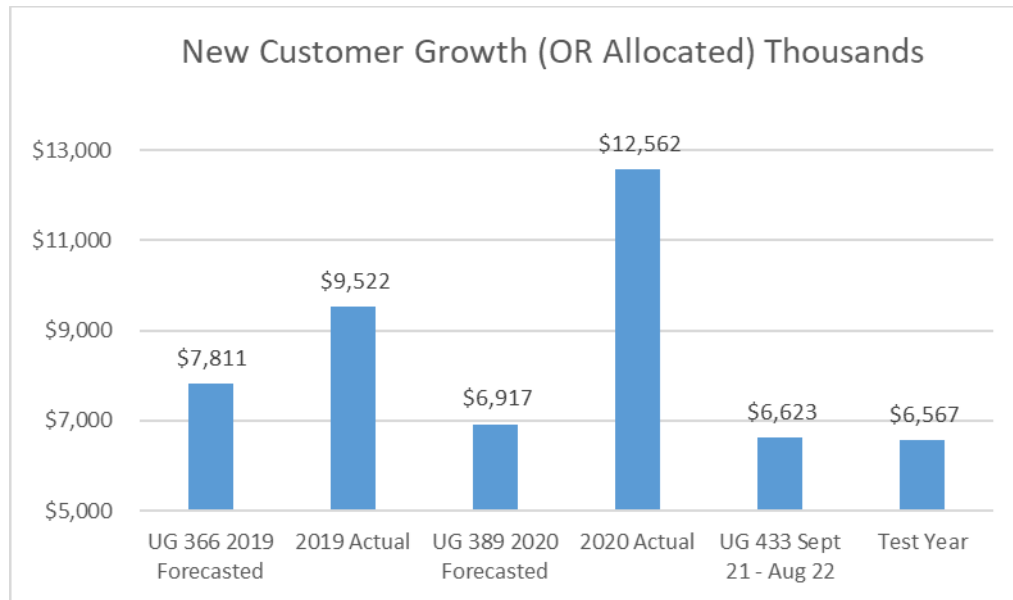
5 A. Overall distribution plant additions are summarized in the following chart.



6 2020 actuals exceeded projections in the prior rate case. In response to  
 7 Staff inquiry, the Company cites the effects of union contractors being on strike  
 8 through the summer of 2020 which resulted in using Avista employees from  
 9 Washington and Idaho to complete the required work at a higher cost.<sup>61</sup> As  
 10 illustrated in the following charts, these higher costs were mostly related to new  
 11 customer growth and could not be delayed.

12 New customer growth is summarized in the following chart:

<sup>61</sup> [Staff\\_DR\\_164.docx](#) and [Staff\\_DR\\_288.docx](#).



1           Although the Company states that the cost per connect remains elevated  
 2           post-strike,<sup>62</sup> in Staff’s view the projected new customer costs in this case are  
 3           reasonable compared with prior cases and the fact that projected expenditures  
 4           continue to be substantially less than actual expenditures.

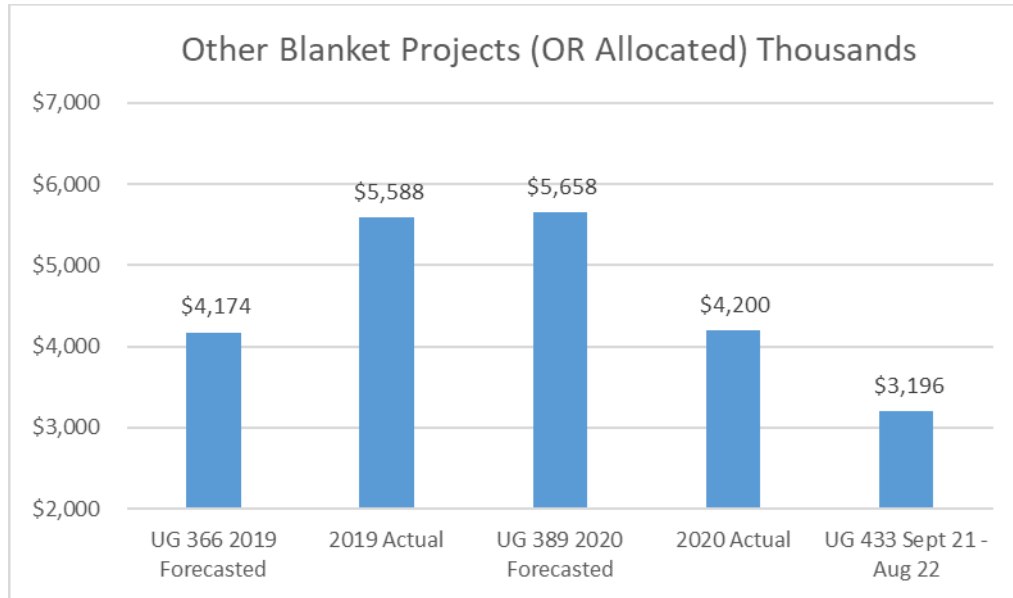
5           **Q. Please discuss the Company’s projections for blanket projects not**  
 6           **related to customer growth.**

7           A. Blanket projects not related to customer growth include minor system  
 8           reinforcements, regulator reliability,<sup>63</sup> cathodic protection, non-revenue blanket  
 9           projects, and overbuilt pipe programs.

10           Other blanket projects are summarized in the following chart:

<sup>62</sup> [Staff\\_DR\\_292.docx](#).

<sup>63</sup> These are *regulators* in the distribution system not customer regulators at the point of delivery.

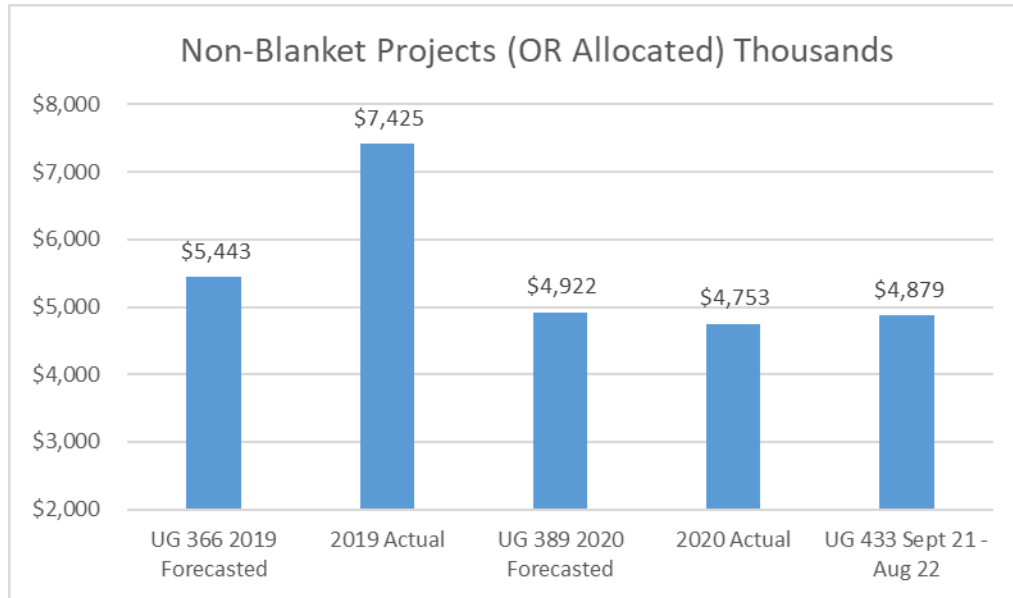


1 Staff considers the projected amounts in the case to be reasonable  
 2 compared to projections in the last two rate cases and recent actual. In  
 3 particular, Staff notes that 2020 actuals are lower than projected, which is  
 4 indicative of a prudent delay of non-essential projects in 2020 in light of the  
 5 labor difficulties discussed above.

6 **Q. Please discuss the Company’s projections for non-blanket projects.**

7 A. Non-blanket projects include deteriorated pipe, relocations, isolated steel  
 8 replacement, non-blanket meter and ERT replacements, telemetry, and  
 9 Jackson Prairie capital improvements.

10 Non-blanket projects are summarized in the following chart:

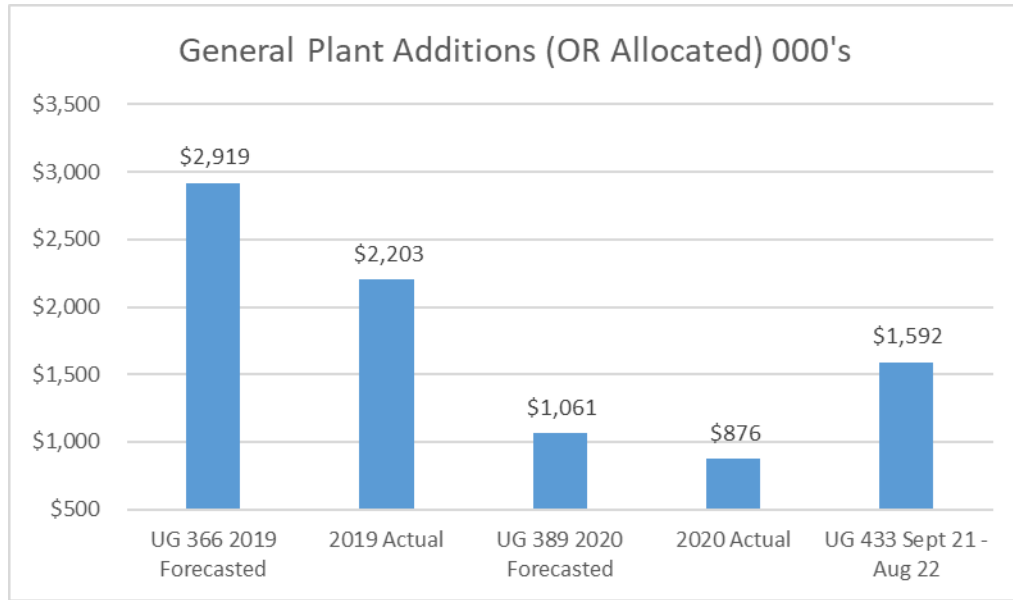


1           Although there is movement among the project types, overall non blanket  
2           spending is stable. Staff considers the Company’s projections to be  
3           reasonable.

4           **Q. Please discuss the Company’s projections for General Plant.**

5           A. General Plant projects include transportation equipment, structures and  
6           improvements, office furniture, and other tools and equipment.

7           General Plant projects are summarized in the following chart:



1 Staff notes that the 2019 figures were higher in general due to the Dollar  
 2 Rd. and Central Campus projects, which have been completed and are not  
 3 ongoing.

4 The primary cause of 2020 actuals being lower than forecast was delayed  
 5 delivery of vehicles in late 2021, thereby shifting the costs into 2021. Staff  
 6 analysis indicates that average actual and projected costs from 2020 through  
 7 August 2022 are commensurate with spending levels anticipated in the UG 389  
 8 case and do not represent an increase.

9 Staff has reviewed projected additions for buildings and improvements  
 10 and finds that they include three larger projects direct charged to Oregon; a  
 11 new generator in LA Grande, and replacement fuel makers in Medford and  
 12 Roseburg. Most of the remaining costs are allocated improvements to the  
 13 Company's headquarters of which Oregon's share is 9.307 percent. Staff finds  
 14 the projected cost of buildings and improvements in this case to be reasonable.



1           Regarding the projections for other tools and equipment, the Company  
2           states that the scope of its replacement program has not changed and the  
3           budget varies based on capital constraints across the Company and tool needs  
4           for the given year.<sup>64</sup> Staff finds the overall projection for tools and equipment  
5           to be reasonable.

6           **Q. Does Staff recommend any further adjustments for utility plant in**  
7           **service?**

8           A. Yes. I recommend two adjustments which are discussed as Issues 10 and 11  
9           below.

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<sup>64</sup> [Staff\\_DR\\_154.docx](#).

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**ISSUE 10, PLANT AND LOAD FORECAST ADJUSTMENTS**

**Q. Please summarize the Company’s proposed adjustments.**

A. In response to Staff data requests,<sup>65</sup> the Company proposes the following changes:

- A decrease in revenue and expense of (\$556) thousand and (\$17) thousand, respectively, due to changes in the Company’s load forecast reviewed and addressed by Staff witness Ryan Bain, Exhibit Staff/700.
- A decrease in depreciation expense of (\$395) thousand and an increase in rate base of \$2.832 million updating the Company’s actual transfers to plant in 2021 and expected transfers to plant in the test year.

**Q. What does Staff recommend?**

A. Based on review of the Company’s calculations, and in the overall context of this case only, Staff recommends the Commission adopt these changes.

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<sup>65</sup> [Staff\\_DR\\_151.docx](#), [Staff\\_DR\\_151 Supplemental.docx](#), [Staff\\_DR\\_161.docx](#), [Staff\\_DR\\_216.docx](#), and [Staff\\_DR\\_216 Supplemental.docx](#).

**ISSUE 11, ALLOCATIONS OF UTILITY PLANT NOT BENEFITING OREGON****CUSTOMERS**

**Q. Please summarize Staff's concern.**

A. Costs are being allocated to Oregon rate base that, in Staff's opinion, do not benefit Oregon customers. Specifically, \$95,304 of actual expenditure in 2020 identified in the filed case,<sup>66</sup> and an additional \$35,294 not included in the filed case, but identified in Staff's review of subsequent data responses.<sup>67</sup>

**Q. Has Staff provided testimony regarding this issue in prior rate cases?**

A. Yes. Similar costs were identified in both the UG 366 and UG 389 cases.<sup>68</sup> The amount of these costs that are being carried forward in the Company's rate base, excluding the ongoing effects of depreciation, are \$1.109 million and \$116 thousand, respectively.

**Q. What was the outcome, with respect to this issue, in those cases?**

A. In both UG 366 and 389, the parties agreed reduce rate base in the context of comprehensive settlement stipulations. Accordingly, the issue was not fully litigated. As elaborated in my UG 389 testimony, the Company views such adjustments as an agreement to absorb a portion of the costs in regulatory lag, not a permanent reduction in rate base.

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<sup>66</sup> [Staff\\_DR\\_292.docx](#).

<sup>67</sup> Staff\_DR\_151 Supplemental Attachment A.xlsx.

<sup>68</sup> See *In the Matter of AVISTA CORPORATION, dba AVISTA UTILITIES, Request for a General Rate Revision*, Docket No. UG 366, Staff/300, Fox/11-22 and *In the Matter of AVISTA CORPORATION, dba AVISTA UTILITIES, Request for a General Rate Revision*, Docket No. UG 389, Staff/400, Fox/11-17.

1 **Q. Regarding the current case, please describe the costs questioned by**  
2 **Staff.**

3 A. The costs are associated with the following ER's which Staff does not believe  
4 benefit Oregon ratepayers.

- 5 • ER\_1108 - Hallett & White Subst. - Expand Sub; Add Capacity,
- 6 • ER\_2204 - Substation Rebuilds,
- 7 • ER\_2277 - SCADA Upgrade,
- 8 • ER\_2586 - Washington AMI,
- 9 • ER\_6000 - Hazardous Oil Removal, and
- 10 • ER\_7141 - Energy Imbalance Market.

11 On their face, based on the ER title and numbering, these costs do not pertain  
12 to service provided to Oregon ratepayers nor benefit Oregon ratepayers.

13 **Q. How does the Company respond?**

14 A. The Company agrees that the hazardous oil costs are not allocable to Oregon  
15 and asserts that costs in the other ER are "primarily hardware and  
16 communication equipment" allocated using the Company's CD.AA allocation  
17 factor and it would be too much of an administrative burden to allocate the  
18 costs by any other method.<sup>69</sup>

19 **Q. Does Staff find this explanation to be persuasive?**

20 A. No. If costs are ultimately associated with ER projects that benefit electrical  
21 customers or only gas customers outside Oregon, they ought to be removed.

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<sup>69</sup> [Staff\\_DR\\_292.docx](#).

1 **Q. As this is an ongoing issue, how would you frame the question**  
2 **conceptually for Commission consideration?**

3 A. In Staff's view, the requirements of ORS 757.355 require costs not pertaining  
4 to providing service nor benefitting Oregon ratepayers must be removed from  
5 Oregon rate base.

6 **Q. What is your response to the assertion that costs are allocated**  
7 **pursuant to the Company's cost allocation plan, which has been**  
8 **thoroughly reviewed?**<sup>70</sup>

9 A. If the cost allocation plan results in minor but not insignificant amounts of  
10 ongoing cost being systematically charged to Oregon rate payers, perhaps the  
11 cost allocation plan ought to be revisited.

12 **Q. What does Staff propose?**

13 A. Staff proposes to remove the \$95 thousand of incremental costs discussed  
14 above from rate base in this case.

15 As this is an ongoing issue, and presumably has been occurring prior to  
16 the UG 366 case, the full extent of such costs are not known at this time.  
17 Accordingly, Staff is not proposing a cumulative adjustment - only a  
18 placeholder that such an adjustment may be considered or the cost allocation  
19 plan reconsidered.

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<sup>70</sup> *Id.*

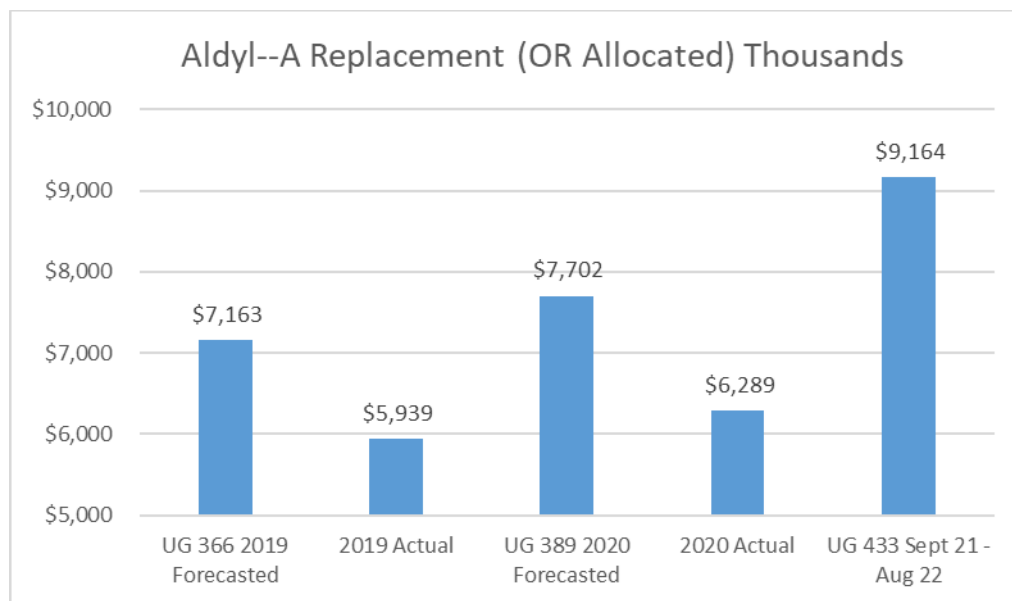
**ISSUE 12, PROJECT ATTESTATIONS**

**Q. Please summarize the scope of Staff's plant review and whether officer attestations should be provided for certain projects.**

A. As discussed above, forecasting of transfers to plant (planned projects) is done at the ER and BI level and is not available on a project level. Based on Staff's review of the filing and subsequent data requests, Staff believes that attestations for the cost of Aldyl-A projects are necessary.

**Q. Please elaborate.**

A. The Company is proposing significantly spending for Aldyl-A projects as illustrated in the following chart:



In response to Staff inquiry, the Company states that only 2.6 of the planned 15.1 miles of Aldyl-A pipe replacement occurred in 2020 due to the COVID-19 pandemic, utility worker strike, and wildfires.<sup>71</sup>

<sup>71</sup> [Staff\\_DR\\_165.docx](#).

1

Furthermore, the Company states that **[Begin Confidential]**

2

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted] **[End Confidential]**.

18

Accordingly, Staff believes there is a substantial risk that a portion of the

19

Aldyl-A will not be in service as of the August 22, 2022, rate effective date.

20

**Q. What does Staff recommend?**

21

A. Staff recommends the Commission require that an officer of the Company

22

attest to the final cost and in-service date of all Aldyl-A projects placed into

23

service between January 1, 2021 and August 22, 2022. To the extent that the

24

sum of these attestations is less than the total projected amount of

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<sup>72</sup> [Staff\\_DR\\_291C.docx](#).

<sup>73</sup> *Id.*

<sup>74</sup> [Exhibit Staff 202](#), line 71, columns f and g.

<sup>75</sup> [Staff\\_DR\\_291C Confidential Attachment A.xlsx](#).

1           \$11.620 million, Staff recommends that the excess be removed from final rate  
2           base in this case and rates/revenue requirement be adjusted accordingly.

3           **Q. Does this conclude your testimony?**

4           A. Yes.



CASE: UG 433  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 201**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

**NAME:** John L. Fox

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Financial Analyst  
Energy Rates, Finance and Audit Division

**ADDRESS:** 201 High Street SE. Suite 100  
Salem, OR. 97301

**EDUCATION:** I hold a Bachelor of Science degree in Business Administration / Accounting from the University of Oregon (1989). I also completed the Certificate in Public Management program at Willamette University (2010).

I have been licensed as a Certified Public Accountant in Oregon since 1991. Maintaining active status has required a minimum of 80 hours continuing professional education every two years.

**EXPERIENCE:** From 1989 to 1999 I was in general practice with several CPA firms in Southern Oregon and the Mid-Willamette Valley. My tax experience includes individuals, trusts and estates, qualified retirement plans, and extensive corporate, partnership, and LLC work. Accounting experience during this time includes client write up, compilation and review, and significant audit and attest work.

I have been employed in the executive branch of Oregon state government since 1999. My experience prior to joining the Commission staff includes 3 years as a cost accountant, 11 years as a senior budget analyst, and 4 years in an oversight role as a budget team lead.

I have extensive experience in capital construction and financing, complex cost modeling, rate development, fiscal projections, expenditure analysis, and cost control for programs with biennial revenues between \$100 million and \$300 million.

**PRIOR DOCKETS:** I have provided testimony as a Staff witness in the following OPUC proceedings; UE 333, UE 335, UE 374, UE 390, UE 391, UE 392, UE 394, UG 344, UG 347, UG 366, UG 388, UG 389, UG 390, UM 1992, UM 2004, UM 2026.

CASE: UG 433  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 202**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

**Comparison of UG 366, UG 389 and UG 433 Forecasted Plant Additions (excluding test year)**

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)				
								Oregon Allocated			
								UG 366 2019 Forecasted	2019 Actual	UG 389 2020 Forecasted	2020 Actual
<b>Enterprise Technology</b>											
1	ER_5005 - Information Technology Refresh Program	\$ 316,225	\$ 280,294	\$ 46,093		\$ 75,121	\$ -				
2	ER_5006 - Information Technology Expansion Program	137	3,894								
3	ER_5010 - Enterprise Business Continuity	46,603	(0)	36,292		15,949	-				
4	ER_5014 - Security Systems	324,904	237,452	218,356	20,421	155,162	1,082				
5	ER_5016 - Endpoint Compute and Productivity Systems	1,011,961	1,036,092	430,496	470,568	105,918	293,803				
6	ER_5017 - Energy Delivery Modernization	192,407	382,391	44,799	5,059						
7	ER_5018 - Energy Delivery Op Efficiency & Shared Services	291,901	482,203	275,515	307,161	52,286	-				
8	ER_5019 - Energy Resources Modernization & Op Efficiency	145,573	83,252	104,649	82,925	83,984	62,320				
9	ER_5020 - Enterprise & Control Network Infrastructure	658,307	360,268	615,484	263,771	405,415	400,946				
10	ER_5022 - Enterprise Communication Systems	222,663	190,544	224,790	168,732	183,703	261,073				
11	ER_5025 - Environmental Control & Monitoring Systems	25,243	61,091	89,589	135,010	42,658	113,907				
12	ER_5026 - ET Modernization & Op Efficiency - Technology	203,865	228,878	152,801	204,040	88,069	215,704				
13	ER_5027 - Fiber Network Lease Service Replacement	22,511		92,265	52,693	46,717	268,836				
14	ER_5028 - Financial & Accounting Technology	159,376	320,396	85,355	36,763	198,129	384,282				
15	ER_5029 - Human Resources Technology	35,746	11,184	44,987	81,128	2,507	31,128				
16	ER_5030 - Land Mobile Radio & Real Time Comm Systems	231,278	96,710	252,023	223,012	31,105	197,851				
17	ER_5031 - Legal & Compliance Technology	13,408	18,770	32,442	133,904	112	36,887				
18	ER_5032 - Enterprise Security	350,985	70,897	295,833	262,333	88,932	37,655				
19	ER_5033 - Facilities and Storage Locations Security	110,911	93,856	35,295	37,034	11,864	50,207				
20	ER_5034 - Generation, Substation & Gas Location Security	29,400				23,665	232,740				
21	ER_5035 - Telecommunication & Network Distribution Security	10,023									
22	ER_5036 - Facilities Driven Technology Improvements	13,640	16,998		12,100						
23	ER_5037 - Infrastructure Technology Failed Assets	49,613	74,422	21,105	64,625	34,466	13,252				
24	ER_5038 - Enterprise Data Science		133,607	119,134	120,914	2,001	-				
25	ER_5039 - Basic Workplace Technology Delivery		22	27,640	118,869	64,439	84,749				
26	ER_5040 - Customer Transactional Systems				158,649	159,928	383,214				
27	ER_5041 - Energy Delivery Modernization & Operational Effici					47,897	435,967				
28	ER_5121 - Microwave Replacement with Fiber	23,241	24,489								
29	ER_5147 - Project Atlas	84,106	35,215	205,723	217,757	86,355	303,676				
30	ER_5151 - Customer Facing Technology	1,010,649	649,944	873,619	1,403,338	145,905	315,543				
31	ER_5152 - Payment Card Industry (PCI)	64,991	57,367	65,008	73,370	55,519	-				
32	ER_5153 - CIP v5 Transition - Cyber Asset Electronic Access	110,367									
33	ER_5154 - CIP 14v1 - High Impact Assets	66,817									

**Comparison of UG 366, UG 389 and UG 433 Forecasted Plant Additions (excluding test year)**

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		UG 366	UG 389	UG 433	UG 433		
		2019 Forecasted	2019 Actual	2020 Forecasted	2020 Actual	Jan 21 - Aug 21	Sept 21 - Aug 22
34	ER_5155 - Data Center Compute and Storage Systems	293,053	207,603	141,953	166,150	59,487	317,340
35	ER_5156 - Digital Grid Network Expansion	245,204	131,973		56,491	3,013	409,244
36	ER_5158 - Customer Experience Platform Program					410,109	445,486
37	ER_7060 - Strategic Initiatives			512,029	653,318		
38	ER_7200 - Appren Craft Train	4,811	176	8,177	4,088	4,186	5,679
39	UG 366 Total (Smith 500/38, Table 8)	<u>\$ 6,369,917</u>					
40	2019 Actual using End of Period (EOP) allocation factors		<u>\$ 5,289,987</u>				
41	UG 389 Total (Shultz 600/10, Table 3)			<u>\$ 5,051,453</u>			
42	2020 Actual				<u>\$ 5,534,223</u>		
43	UG 433 Total (Baldwin-Bonney 700/11) Jan 21-Aug 23					<u>\$ 2,684,601</u>	<u>\$ 5,302,571</u>
<b>General Plant</b>							
44	ER_7000 - Transportation Equip	\$ 764,581	\$ 426,438	\$ 433,199	\$ 245,791	\$ 179,698	\$ 787,491
45	ER_7001 - Structures & Improv	151,541	131,733	184,442	188,094	248,060	394,790
46	ER_7003 - Office Furniture	20,565	14,890	18,600	23,115	9,461	26,776
47	ER_7005 - Stores Equip	50,862		41,414		855	22,119
48	ER_7006 - Tools Lab & Shop Equipment	133,139	108,308	124,241	151,785	105,848	226,910
49	ER_7008 - Telematics 2025					-	133,718
50	ER_7131 - COF Long Term Restructuring Plan Phase 2	(39,155)	1,494,464	259,561	267,432		
51	ER_7132 - Dollar Rd Service Center Addition and Remodel	1,829,580					
52	ER_7136 - New Airport Hanger	7,395	26,803				
53	UG 366 Total (Smith 500/38, Table 8)	<u>\$ 2,918,509</u>					
54	2019 Actual using End of Period (EOP) allocation factors		<u>\$ 2,202,635</u>				
55	UG 389 Total (Shultz 600/10, Table 3)			<u>\$ 1,061,457</u>			
56	2020 Actual				<u>\$ 876,218</u>		
57	UG 433 Total (Baldwin-Bonney 700/11) Jan 21-Aug 23					<u>\$ 543,922</u>	<u>\$ 1,591,805</u>
<b>Natural Gas Distribution</b>							
58	ER_1001 - Gas Revenue Blanket	\$ 5,270,530	\$ 7,874,422	\$ 6,067,859	\$ 9,826,280	\$ 4,274,142	\$ 5,467,789
59	ER_1050 - Gas Meters Minor Blanket	921,729	690,315	291,610	1,044,959	13,172	-
60	ER_1051 - Gas Regulators Minor Blanket	244,005	10,782	20,763		18,714	7,688
61	ER_1053 - Gas ERT Minor Blanket	1,374,497	946,748	537,258	696,626	31,384	-

**Comparison of UG 366, UG 389 and UG 433 Forecasted Plant Additions (excluding test year)**

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		UG 366	UG 389	UG 433	UG 433		
		2019 Forecasted	2019 Actual	2020 Forecasted	2020 Actual	Jan 21 - Aug 21	Sept 21 - Aug 22
62	ER_1056 - Gas Meter and Metering Equipment Purchases				994,176	566,503	1,147,475
63	ER_3000 - Gas Reinforce-Minor Blanket	302,240	193,236	340,030	458,186	69,147	487,057
64	ER_3001 - Replace Deteriorating Gas System	302,240	623,104	999,999	1,112,528	290,873	1,249,751
65	ER_3002 - Regulator Reliable - Blanket	369,988	727,702	511,487	444,903	82,352	377,586
66	ER_3003 - Gas Replace-St&Hwy	2,115,387	4,366,529	2,032,090	1,942,942	1,406,739	1,317,599
67	ER_3004 - Cathodic Protection-Minor Blanket	178,048	41,714	262,682	62,166	-	123,108
68	ER_3005 - Gas Distribution Non-Revenue Blanket	2,932,252	3,939,585	4,164,118	3,106,140	1,524,844	1,674,877
69	ER_3006 - Overbuilt Pipe Replacement Blanket	391,696	685,735	379,281	128,285	89,882	533,821
70	ER_3007 - Isolated Steel Replacement	724,627	725,513	778,785	352,988	182,576	708,762
71	ER_3008 - Aldyl -A Pipe Replacement	7,162,546	5,938,932	7,702,206	6,288,559	2,456,358	9,163,652
72	ER_3054 - Gas ERT Replacement Program	200,000	225,328	200,000	187,496	3,047	377,458
73	ER_3055 - Gas Meter Replacement Non Revenue	1,364,518	1,100,571	540,244	831,014	645,549	692,368
74	ER_3057 - Gas HP Pipeline Remediation Program	15,112				-	193,087
75	ER_3117 - Gas Telemetry	70,786	66,490	129,829	87,890	23,380	94,335
76	ER_7201 - Jackson Prairie Storage	650,320	240,194	224,685	227,614	169,028	229,564
77	ER_7208 - Gas Op Qual - Tooling, Vehicles and Material		77,021	16,723	10,635	8,741	16,495
78	UG 366 Total (Smith 500/38, Table 8)	<u>\$ 24,590,521</u>					
79	2019 Actual using End of Period (EOP) allocation factors		<u>\$ 28,473,921</u>				
80	UG 389 Total (Shultz 600/10, Table 3)			<u>\$ 25,199,649</u>			
81	2020 Actual				<u>\$ 27,803,386</u>		
82	UG 433 Total (Baldwin-Bonney 700/11) Jan 21-Aug 23					<u>\$ 11,856,432</u>	<u>\$ 23,862,472</u>
83	Miscellaneous projects not forecasted		144,450		95,304		
84	<b>Total Transfers to Plant</b>	<u>\$ 33,878,947</u>	<u>\$ 36,110,993</u>	<u>\$ 31,312,559</u>	<u>\$ 34,309,132</u>	<u>\$ 15,084,956</u>	<u>\$ 30,756,847</u>

CASE: UG 433  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 203**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	11/12/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff - Fox	RESPONDER:	Justin Baldwin-Bonney
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 151	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

Regarding “2.06 - 2.08 - CAP20 OR.xlsx” and the worksheet “CAP 20.5 - 2021 ADFIT” therein,

- a. Please explain why the EOP gas distribution ADFIT adjustment has reversed sign. Figures below for reference.
- |      |                            |             |
|------|----------------------------|-------------|
| i.   | 2018 EOP in 2019 (UG 366)  | \$433,761   |
| ii.  | 2019 EOP in 2020 (UG 389)  | \$526,271   |
| iii. | 2020 EOP in 2021           | (\$419,198) |
| iv.  | 2020 EOP in 2022 full year | (\$822,312) |

**RESPONSE:**

During the process of completing this response, the Company found two inadvertent errors in the calculation of the activity for the ADFIT liability account in the Company’s original filing. The first was the inadvertent inclusion of ADFIT associated with IDD #5 and meters, totaling \$89,588 in 2021 and \$60,680 ( $\$91,019/12*8$ ) in 2022 on an Oregon basis, both of which have now been excluded from the Oregon Distribution ADFIT calculation in this case. (These balances are deferred for return through the Tax Customer Credit discussed by witness Ms. Andrews.) Secondly, the adjustments as recorded were input in error with its signs reversed. As such, after taking into account these two components, the corrected amounts for Oregon Distribution ADFIT are as shown below:

- |     |                            |            |
|-----|----------------------------|------------|
| i.  | 2020 EOP in 2021           | \$ 329,610 |
| ii. | 2020 EOP in 2022 full year | \$ 731,293 |

These corrections are shown within Staff\_DR\_151 Attachment A, which is a corrected version of Ms. Schultz’s ‘2.06 – 2.08 – CAP20 OR’ workpapers from the Company’s original filing. Please refer to the tab ‘CAP 20.5 – 2021 ADFIT’, as well as the tab ‘CAP – Summary.’

The impact of updating the tab ‘CAP 20.5 – 2021 ADFIT’ within Adjustment 2.07 – 01.01.2021-08.31.2022 Capital Additions results in a \$20,000 increase to net operating income, \$3,986,000 increase to rate base, and \$355,000 increase to revenue requirement relative to the original filing.



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

JURISDICTION:	Oregon	DATE PREPARED:	1/27/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff - Fox	RESPONDER:	J. Baldwin-Bonney/K. Schultz
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 151 Supplemental	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

Regarding “2.06 - 2.08 - CAP20 OR.xlsx” and the worksheet “CAP 20.5 - 2021 ADFIT” therein,

- a. Please explain why the EOP gas distribution ADFIT adjustment has reversed sign. Figures below for reference.
- |      |                            |             |
|------|----------------------------|-------------|
| i.   | 2018 EOP in 2019 (UG 366)  | \$433,761   |
| ii.  | 2019 EOP in 2020 (UG 389)  | \$526,271   |
| iii. | 2020 EOP in 2021           | (\$419,198) |
| iv.  | 2020 EOP in 2022 full year | (\$822,312) |

**SUPPLEMENTAL RESPONSE (01/27/2022):**

As indicated in Staff\_DR\_216, the Company planned to update transfers to plant with actuals through December 31, 2021 and a revised forecast for 2022-2023 (new growth revenue transfers to plant only for the Test Year, September 1, 2022 through August 31, 2023) in the first quarter of 2022.

The Company has updated transfer to plant totals with actuals for August through December 2021 (January through July 2021 were already actuals in the Company’s original filing), a revised transfer to plant forecast for all capital additions for January through August 2022, and new growth revenue only for September 2022 through August 2023.<sup>1</sup> These updates are reflected in Adj. 2.07 – 01.01.2021-08.31.2022 Capital Additions and Adj. 2.08 – 09.01.202-08.31.2023 Customer-Growth Capital. Please see to Staff\_DR\_151 Supplemental Attachment A for the updated capital additions workpapers (referred to in the Company’s original filing as Mr. Baldwin Bonney’s workpapers titled ‘2.06 – 2.08 – CAP20 OR’).

**For capital additions**, the impact of updating transfers to plant with 2021 actuals and a revised forecast of all capital additions for January through August 2022, as reflected in Adj. 2.07 – 01.01.2021-08.31.2022 Capital Additions, results in an approximately \$431,000 decrease in expense, \$367,000 increase to net operating income, \$5,306,000 increase to rate base and **\$10,000 increase to revenue requirement**, which is incremental to the revenue requirement after taking into account the cost of capital settlement and is inclusive of the update from the Company’s original response to Staff\_DR\_151.

<sup>1</sup> The Company has updated Adj. 2.01 – Test Year Revenue Load to the most current customer load forecast in Staff\_DR\_161. Thus, the Company is updating new growth revenue capital additions to the latest forecast as well in this supplemental response.

For growth revenue transfers to plant, the impact of updating new growth revenue transfers to plant in the Test Year, as reflected in Adj. 2.08 – 09.01.202-08.31.2023 Customer-Growth Capital, results in an approximately \$36,000 increase in expense, \$21,000 decrease to net operating income, \$1,512,000 increase to rate base and **\$166,000 increase to revenue requirement**, which is incremental to the revenue requirement after taking into account the cost of capital settlement and is inclusive of the update from the Company’s original response to Staff\_DR\_151.

For more detail regarding the updates to Adj. 2.07 and Adj. 2.08, below are explanations of the work performed in updated worksheets (or tabs) contained, and highlighted green, in Staff\_DR\_151 Supplemental Attachment A:

- **CAP – Summary.SUP:** This tab summarizes, and compares to the originally filed, the updated transfers to plant included within the Pro Forma Capital Additions Adjustments 2.07 and 2.08. The updated values are reflected in the columns labeled ‘01.01.2021 - 08.31.2022 Plant Additions Adjustment’ (Column I) and ‘09.01.2022-08.31.2023 Plant Additions - Revenue Growth’ (Column O). These are specific summary values (in \$000s) for both actual additions (January 2021 – December 2021) and the expected additions (January 2022 – August 2023). The new values for the adjustments are detailed beginning in columns I – S and are noted as ‘Updated Adjustments.’ Adj. 2.06 – 12.31.2020 AMA – EOP Capital remained unchanged as a part of this update.

In addition to an updated summary, a comparison from the originally filed adjustment is provided. The originally filed adjustment calculation is located in columns W – AN, with a comparison of the updated versus originally filed reflected in columns AR – BI.

- **CAP 20.5 – 2021 ADFIT.AMND:** This worksheet illustrates the corrected ADFIT values as already identified in the Company’s original response to Staff\_DR\_151.
- **CAP 22.1.SUP – Additions:** This is the capital additions model, adjusted to use actual plant additions for 2021 with the new estimated transfer to plant totals for January 2022 through August 2022. The subsequent calculations of expense, adjustments to accumulated depreciation, and the deferral of federal income taxes on expense differences are detailed, with summaries of total adjustments being calculated for use in ‘CAP – Summary.SUP’.
- **CAP 22.1.1.SUP – Addtns Detail:** This worksheet summarized all the additions by plant type. The information comes from worksheet CAP 22.1.3.SUP (discussed below) with allocations for differing life of software from ‘CAP 22.1.2.SUP – Allocations’ (discussed below). Additions can be seen as either allocated or direct, and the final summarized totals are what are pulled to ‘CAP 22.1.SUP – Additions.’
- **CAP 22.1.2.SUP – Allocations:** Due to limited history for software assets having a life shorter than 5 years, all future software that is being placed into service is being allocated by a ratio derived from total software additions since the accounting order approving shorter lives was provided in May 2021. To date, approximately 25% of software has not had a life of 5 years, but had an amortizable life of two or three years. Expected software investments that ‘go-live’ are allocated proportionally to these shorter lives, as detailed in this worksheet.

- **CAP 22.1.3.SUP - BI -DoNotPrint:** This worksheet details the base data used for all expected capital additions that either have transferred to plant, or those that are expected to, by month on both a system basis, and Oregon allocated.
- **CAP 23.1.SUP - New Revenue:** Similar to ‘CAP 22.1.SUP – Additions’ discussed above, this worksheet calculates the adjustments specific to additions required for expected new customers within the Test-Year (September 2022 – August 2023). The process used was the same as with the original filing, only updated to reflect current expected costs. Additions can be seen as either allocated or direct, and the final summarized totals are what are pulled to ‘CAP 22.1.3.SUP – New Rev Detail’ discussed below.
- **CAP 23.1.1 SUP New Rev Detail:** This worksheet details all additions for growth expected in Oregon. The summary values are calculated by Budgeted Item (BI) information pulled from ‘CAP 22.1.3.SUP - BI -DoNotPrint’ and are all specific to Oregon direct costs.

#### **ORIGINAL RESPONSE (11/12/2021):**

During the process of completing this response, the Company found two inadvertent errors in the calculation of the activity for the ADFIT liability account in the Company’s original filing. The first was the inadvertent inclusion of ADFIT associated with IDD #5 and meters, totaling \$89,588 in 2021 and \$60,680 ( $\$91,019/12*8$ ) in 2022 on an Oregon basis, both of which have now been excluded from the Oregon Distribution ADFIT calculation in this case. (These balances are deferred for return through the Tax Customer Credit discussed by witness Ms. Andrews.) Secondly, the adjustments as recorded were input in error with its signs reversed. As such, after taking into account these two components, the corrected amounts for Oregon Distribution ADFIT are as shown below:

i.	2020 EOP in 2021	\$ 329,610
ii.	2020 EOP in 2022 full year	\$ 731,293

These corrections are shown within Staff\_DR\_151 Attachment A, which is a corrected version of Ms. Schultz’s ‘2.06 – 2.08 – CAP20 OR’ workpapers from the Company’s original filing. Please refer to the tab ‘CAP 20.5 – 2021 ADFIT’, as well as the tab ‘CAP – Summary.’

The impact of updating the tab ‘CAP 20.5 – 2021 ADFIT’ within Adjustment 2.07 – 01.01.2021-08.31.2022 Capital Additions results in a \$20,000 increase to net operating income, \$3,986,000 increase to rate base, and \$355,000 increase to revenue requirement relative to the original filing.

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

JURISDICTION:	Oregon	DATE PREPARED:	11/16/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Fox	RESPONDER:	Cody Krogh
TYPE:	Data Request	DEPT:	Supply Chain
REQUEST NO.:	Staff – 154	TELEPHONE:	(509) 495-2085
		EMAIL:	cody.krogh@avistacorp.com

**REQUEST:**

Regarding ER\_7005 - Stores Equip and ER\_7006 - Tools Lab & Shop Equipment, Staff notes the Capital Tools & Stores business case appears to be identical to UG 389 (reference UG 389: Exhibit 602, pages 95-112 and UG 433:Exhibit 702, pages 98-115). Please provide an explanation of how often this business case is updated and what has changed to support the increased 2021 spending level in this case. Figures below for reference.

- i. 2019 actual \$108,308
- ii. 2020 forecasted \$165,655
- iii. 2021 forecasted \$200,616
- iv. 2022 (8 mo.) \$155,116

**RESPONSE:**

The Business Case is reviewed annually and updated as required. The narrative has remained consistent as this is a program and scope has not changed, but the budget varies based on capital constraints across the Company and tool needs for the given year.

After receiving this data request, the Company discovered it inadvertently included an older business case in Exhibit 702 related to Capital Tools & Stores. Please see Staff\_DR\_154 Attachment A for the most current Capital Tools & Stores business case.

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

JURISDICTION:	Oregon	DATE PREPARED:	11/12/2021
CASE NO:	UG 433	WITNESS:	Grant Forsyth/Joe Miller
REQUESTER:	PUC Staff	RESPONDER:	Grant Forsyth/Joe Miller
TYPE:	Data Request	DEPT:	Financial Planning & Analysis
REQUEST NO.:	Staff 161	TELEPHONE:	(509) 495-2765
		EMAIL:	grant.forsyth@avistacorp.com

**REQUEST:**

Regarding Staff Data Request 196 in Docket No. UG 389, specifically the file “Staff\_DR\_196 Attachment A.xlsx”, please provided the response supplemented with updated customer forecast data for 2021-2023.

**RESPONSE:**

As discussed by Company witness Dr. Forsyth, the Company’s five-year forecasts are updated twice a year, in the Spring and Fall. The Company relied on the Spring 2021 forecast in its original filing, but has since completed its more recent Fall 2021 forecast. The Company is providing the updated Fall 2021 forecast in this data request response. Please see Staff\_DR\_161 Attachment A for an updated version of Company witness Ms. Schultz’s Adjustment 2.01 – Test Year Revenue Load Adjustment workpapers ‘1) 2022 – 2023 PF Revenue Adjustment’, which includes the September 2022 – August 2023 forecast billing determinant information by rate schedule. Also, see the attachment labeled Staff\_DR\_161 Attachment B for the updated customer forecast data for 2021-2023 as requested.

The updated load forecast is included in the compressed file titled Staff\_DR\_161 Attachment C. In this file, there is an updated “Table Guide to the Master Folder OR Rate Case.doc.” This guide is a list of the folders and files that contain the key components of the updated load forecast. In lieu of the equation appendix included as Dr. Forsyth’s original Exhibit 801, the Master Folder contains the updated forecast manual titled, “Forecasting Methodology Fall 2021 Forecast.doc.” This reflects the regression equations used for the Fall 2021 forecast. The Oregon equations can be found in Chapter 7 (starting on p. 75) of the forecast manual. **The impact of the updated load forecast within Adjustment 2.01 – Test Year Revenue results in approximately a \$17,000 decrease to expense, \$426,000 decrease to net operating income, and \$555,000 increase to revenue requirement relative to the original filing.**

Like the Fall 2020 and Spring 2021 forecasts, the Fall 2021 forecast contains a small variation from the normal forecast procedure from the pre-COVID period. This variation was to use IHS forecasts only for service area employment growth rather than averaging these IHS forecasts with the Company’s own employment growth forecasts. Employment forecasts are used as inputs to the population growth forecasts. This decision reflects the unique nature of this recession and IHS’s ability to more quickly and efficiently model regional economic impacts due to the COVID-19 shock. The Company’s own employment growth model, which relies on the historical relationship between service area employment growth and U.S. GDP growth, was producing employment growth forecasts that differed significantly from what was being observed with actual employment activity. Prior to the COVID-19 shock, the Company’s model would produce

forecasts broadly in-line with IHS. The Company will continue to monitor this issue for review in future forecasts.

Certain schedules still have control dummy variables labeled *COVIDD*. This is a control variable for possible COVID-19 shut-down impacts. However, unlike previous forecasts during the COVID shock, they are constrained to the historical data only; that is, they are not extended into the forecast period of the model.

On a forecast-to-forecast basis, the change in firm customers from the Spring 2021 to the Fall 2021 is shown below. Note that August 2021 is the end of the actuals before the forecast starts with September 2021.

**Forecast-to Forecast Changes, Spring 2021 to Fall 2021**

<b>Year</b>	<b>OR System Firm Billed Customers</b>	<b>Year</b>	<b>OR System Firm Billed Load</b>	<b>OR Total 456 Billed Load</b>
<b>2021 Forecast</b>	<b>0.10%</b>	<b>2021 Forecast, Sept to December</b>	<b>0.76%</b>	<b>-9.51%</b>
<b>2022 Forecast</b>	<b>0.11%</b>	<b>2022 Forecast</b>	<b>-0.51%</b>	<b>-10.01%</b>
<b>2023 Forecast</b>	<b>0.05%</b>	<b>2023 Forecast</b>	<b>-0.46%</b>	<b>-11.19%</b>
<b>2024 Forecast</b>	<b>0.06%</b>	<b>2024 Forecast</b>	<b>-0.49%</b>	<b>-11.81%</b>
<b>2025 Forecast</b>	<b>0.08%</b>	<b>2025 Forecast</b>	<b>-0.40%</b>	<b>-12.21%</b>

The 2021 forecast-to-forecast customer change includes January to August actuals and September to December forecasts. The 2021 forecast-to-forecast load change reflects only September to December forecasted values; this keeps the change restricted to a period with the normal weather assumption.

The change in customers is small because the forecast-to-forecast change in assumed population growth was small. Population is the primary driver of firm customer growth. Firm load is down starting in 2022 because of a notable increase in assumed natural gas prices. In particular, the impact of natural gas prices is lagged one year in the residential use per customer (UPC) forecast models; this means the increase in spot and future gas prices in 2021 start to impact firm load in 2022. Schedule 456 transport load (both commercial and industrial) had a larger forecast-to-forecast change because transport load has not recovered from the COVID induced recession as quickly as assumed in the Spring 2021 forecast.

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

JURISDICTION:	Oregon	DATE PREPARED:	11/08/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Fox	RESPONDER:	Karen Cash
TYPE:	Data Request	DEPT:	Natural Gas
REQUEST NO.:	Staff –164	TELEPHONE:	(509) 495-2856
		EMAIL:	karen.cash@avistacorp.com

**REQUEST:**

Regarding ER 3008 and the details in “2.06 - 2.08 - CAP20 OR.xlsx”, please provide a list of specific projects included in BI\_GN214 - Aldyl A OR - Main Pipe Major Project for 2021 and 2022.

**RESPONSE:**

Per the Avista Utilities Natural Gas Safety Project Plan dated September 2021, below are Aldyl-A main pipe major projects for 2021 and 2022.

<b>Current 2021 Oregon Major Main Projects</b>			
<b>Location</b>	<b>Miles</b>	<b>Start</b>	<b>End</b>
Medford South Carry Over 2019	2.78	April	November
Klamath Falls 2021	5.15	April	November
Eagle Point 2021	1.46	September	November
<b>Total Miles</b>	<b>9.39</b>		

<b>Planned 2022 Oregon Major Main Projects</b>			
<b>Location</b>	<b>Miles</b>	<b>Start</b>	<b>End</b>
Medford South Partial E of I-5	2.15	April	November
Dillard/Winston	3.38	April	November
Phoenix	1.84	April	November
Canyonville/Riddle/Glendale	1.25	April	November
Talent	0.26	April	November
<b>Total Miles</b>	<b>8.88</b>		

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

JURISDICTION:	Oregon	DATE PREPARED:	11/12/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Fox	RESPONDER:	Karen Cash
TYPE:	Data Request	DEPT:	Natural Gas
REQUEST NO.:	Staff – 165	TELEPHONE:	(509) 495-2856
		EMAIL:	karen.cash@avistacorp.com

**REQUEST:**

Regarding Staff Data Request 229 in Docket No. UG 389, please provide the Company's response updated with the most recently available information actual and forecasted information for the Aldyl-A Pipe Replacement Program.

Regarding the Company's response to Staff Data Request 229,

- a. Please supplement the response to provide system and Oregon allocated figures for all years from inception through 2031.
- b. Please provide a narrative discussion of how the supplemental figures compare to the stated program total of approximately \$355 million in the capital investment business case (Avista/602, Shultz/46). Including but not limited to:
  - i. Changing scope of work
  - ii. Cost overruns
  - iii. Effects of inflation
  - iv. Changing technology over the 20 year project horizon
  - v. Corporate overhead, interest, etc. being allocated in addition the direct project cost.
- c. Please provide a list of previous Oregon dockets wherein the Aldyl-A Pipe Replacement Program was substantively discussed.

**RESPONSE:**

- a. Please see the table below for system and Oregon allocated transfer to plant (FERC 101) actual figures for years 2011 through 2020, and forecasted figures for years 2021 through 2031. (TTP – Transfers to Plant)



Year	System TTP	Oregon Allocated TTP	Actual vs. Forecasted
2011	\$2,683,207	\$238,137	Actual
2012	\$187,815	\$27,847	Actual
2013	\$17,690,260	\$5,073,838	Actual
2014	\$16,875,629	\$5,254,289	Actual
2015	\$19,709,181	\$6,504,790	Actual
2016	\$19,576,293	\$5,924,404	Actual
2017	\$18,371,496	\$5,925,408	Actual
2018	\$21,914,044	\$7,573,298	Actual
2019	\$22,002,672	\$5,938,932	Actual
2020	\$23,318,892	\$7,702,206	Actual
2021	\$24,043,892	\$8,174,923	Forecasted
2022	\$24,624,816	\$8,372,437	Forecasted
2023	\$25,218,645	\$8,574,339	Forecasted
2024	\$25,825,648	\$8,780,720	Forecasted
2025	\$26,398,977	\$8,975,652	Forecasted
2026	\$26,985,035	\$9,174,912	Forecasted
2027	\$27,584,102	\$9,378,595	Forecasted
2028	\$28,196,470	\$9,586,800	Forecasted
2029	\$28,822,431	\$9,799,627	Forecasted
2030	\$29,462,289	\$10,017,178	Forecasted
2031	\$30,116,352	\$10,239,560	Forecasted
Grand Total	\$459,608,146	\$151,237,892	
Annual Average	\$21,886,102	\$7,201,804	

b. Section 1 of the Gas Facility Replacement Program Aldyl-A Pipe Replacement Business Case, referenced in Avista/702, Baldwin-Bonney/43, identifies program wide annual budgets of \$22M-\$24M which are reflective of the program's most recent cost experience updates, as compared to the early program initial estimate of \$355M found in section 3 of the Business Case which was based on the best information Avista had at that point time. There are many factors which drive project costs, and each project has its own unique set of requirements conditions and constraints. The primary sources of cost increases between the initial estimate (\$355M) and the updated estimate (\$22-24M) is as follows:

- Municipal Requirements – the cities we serve in Oregon have municipal requirements for right-of-way, traffic control, and road restoration are the most stringent in our entire service territory – Idaho, Oregon, and Washington
- Installation Costs and methods – changing methods and increases in overall labor/product cost
- Surface and subsurface conditions and types

Avista forecasts Capital Projects/Programs on five-year budget planning cycles, which are updated and adjusted annually. In order to provide the most accurate budget forecasts possible, it is necessary to draw from the program's most current cost data, which is tracked and derived from recently completed projects. That said, the \$22M-\$24M figures are a

result of Avista's annual Capital Budget Planning process review, and reflective of the upwardly adjusted systemwide budget request.

Since Oregon Aldyl-A main pipe represents approximately 34% of the Aldyl-A main pipe in Avista's entire system, high level budget forecasts for Oregon work is allocated accordingly and shown in the "Oregon Allocated TTP" column in response part a. above. This approach is necessary since individual project designs and budgets have yet to be created at the time the budget planning cycle updates are entered (typically in the fall before the next construction year). Several months prior to construction, each individual project is scoped, designed, and a project estimate is developed and tracked. Again, this level of budget information is not known at the time the budget planning cycle updates are entered.

**Cost Factors:**

As described above there are many variables which go into the costs for each specific project. Aware of the many uncontrollable variables, Avista, in an effort to create cost consistency and a stabilized workforce, elected to employ a Unit Price contract that spans five-year contract cycles and includes annual pricing increases that follow annual Consumer Price Index (CPI) increases.

Avista's Oregon projects are subject to the most stringent right-of-way and road restoration requirements we have throughout our system. Projects in Medford, Oregon are subject to the most onerous road restoration and permitting requirements. Some of these requirements include, but are not limited to:

- Hot-loading of trench spoils – increases the amount of equipment required
- 100% export/import of trenches - added costs to move and export spoils
- 100% export/import requires the use and added cost of trench plates and trench plate locks
- Trench backfill is required to be concrete slurry even within unpaved road shoulder
- Increased paving swaths to fog lines, lane line, or to land out of wheel-line
- Traffic Control implementation and staffing requirements
- Restricted/Limited construction hours – limits efficiency and lengthens duration of project

These requirements directly increase the costs of pipe replacement projects in Oregon. Despite the fact that the contractor's unit prices for Oregon projects are less than that of Idaho and Washington, from 2016-2020 Oregon projects average cost was \$163/linear foot vs. \$119/linear foot for Washington and Idaho projects.

These work requirements, as mentioned above, are excessive compared to those in Idaho and Washington. It is perceived these excessive requirements are applied mostly as a way to fund road reconstruction/repair by the local jurisdictions. In an effort to push back on these charges, Avista has attempted to work through our Business Manager, State Lobbyists, and its Pipeline Safety contacts to address these inequities. We have had little success.

**Scope of Work:**

In general, Avista’s planned scope of work for Oregon Aldyl-A pipe replacement work has been designed to complete the allocated volume of work on a 20-year schedule. The table below includes the planned vs. completed miles from construction 2012-2020.

<b>YEAR</b>	<b>PLANNED MILES</b>	<b>COMPLETED MILES</b>
2012	2.7	2.7
2013	6.0	6.7
2014	6.5	8.0
2015	6.6	5.9
2016	6.8	7.9
2017	6.9	7.1
2018	14.6	9.2
2019	14.6	7.4
2020*	15.1	2.6
<b>TOTAL</b>	<b>79.8</b>	<b>57.5</b>

\*Early part of 2020, the COVID-19 pandemic struck the nation and only essential work was able to continue. The NPL Utility Workers Union of America (UWUA) employees went on strike starting on July 6, 2020 and ended on August 26, 2020. Starting on September 8, 2020, in Jackson County Oregon, wildfires blazed in the Ashland – Alameda Drive area. There were wildfires throughout Oregon. The wildfires spread due to high winds and the smoke created poor air quality conditions. The outcome of these events in Oregon was the completion of only 2.6 miles of the planned 15.1 miles by NPL.

The schedule shown herein was designed to ramp-up to a scope of 14.6 miles starting in 2018 and beyond while accommodating the 5-year Service Tee Transition Rebuild (STTR) program, and incrementally increasing the contract workforce and spend. While the overall scope in terms of planned miles per year, and schedule remains as planned, the scope of each individual project does vary as identified in the “Cost Factors” section of this response.

**Cost Escalation:**

Inflation has been planned for by escalating our annual costs as exhibited in transfers to plant table provided on page 2 of this response.

**Leveraging Technology:**

Avista has approached the pipe replacement projects with cost control in mind since the inception of the program. As such, Avista has leveraged trenchless technologies to mitigate the exposure to costly road restoration efforts. The three primary trenchless methods are:

- **Open Trench** – Most disruptive method and requires extensive road restoration.
- **Directional Drill** – Minimizes the restoration footprint and limits road restoration.
- **Split & Pull** – Similar to directional drill in that it has a small footprint and limits restoration, however it is utilized less frequently due to operational requirements including; dual fed system, ability to hold gas services all day during the operation, must be a straight segment up to ~350 linear feet.

Keyhole technology has also been deployed in combination with Directional Drill and Split & Pull projects.

Avista has worked very closely with our contractor, NPL, from 2015 through 2020 to increase their use of these technologies. From 2017 to present, nearly 90% of the pipe installed has been accomplished by horizontal directional drilling with Split & Pull on the increase.

- c. Beginning in 2017, per Order No. 17-084 under Docket UM 1722, the Company submits an annual Natural Gas Safety Project Plan (Plan), which includes detailed discussion on the Aldyl-A Pipe Replacement Program and rationale for changes in cost estimates. Please see Staff\_DR\_165 Attachment A for the Company's 2021 Oregon Natural Gas Safety Project Plan.

Finally, the Company's Aldyl-A pipeline replacement plan and estimates were discussed in the following Oregon Dockets:<sup>1</sup>

<b>Docket</b>	
UG-246	General Rate Case
UG-284	General Rate Case
UG-288	General Rate Case
UG-325	General Rate Case
UG-366	General Rate Case
UG-389	General Rate Case
UM 1722	Natural Gas Safety Project Plan

<sup>1</sup> In addition, the Company annually provides electronically to Staff a courtesy copy of the Distribution Integrity Management Plan, which is a requirement of the U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration's amended Federal Pipeline Safety Regulations 49 CFR, Part 192, Subpart P.

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

JURISDICTION:	Oregon	DATE PREPARED:	12/01/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fox	RESPONDER:	Tara Knox / Megan Kennedy
TYPE:	Data Request	DEPT:	Regulatory Affairs / Tax Services
REQUEST NO.:	Staff – 185	TELEPHONE:	(509) 495-4325 / (509) 495-8144
		EMAIL:	tara.knox@avistacorp.com megan.kennedy@avistacorp.com

**REQUEST:**

**Income Taxes**

Regarding the work paper “2) PF ARAM EDIT.xlsx” columns C-D, please provide the anticipated Oregon ARAM Excess Deferred Income Tax amounts for the next three years 2024-2026.

**RESPONSE:**

Please see Staff\_DR\_185\_Attachment A which shows both revised forecasted values for 2022 and 2023 in addition to the requested values for 2024, 2025, and 2026.

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

JURISDICTION:	Oregon	DATE PREPARED:	11/30/2021
CASE NO:	UG 433	WITNESS:	Thies/Andrews
REQUESTER:	PUC Staff - Fox	RESPONDER:	Patrick Ehrbar
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 187	TELEPHONE:	(509) 495-8620
		EMAIL:	pat.ehrbar@avistacorp.com

**REQUEST:**

Regarding Avista/200, Thies/31 and footnote 21 on Avista/600, Andrews/17, please any additional written evidence available to support the assertions regarding credit ratings and the tax customer credit,

- a. A downgrade to our ratings to one-notch above or to non-investment grade, could be possible if the Commission were to include a higher amortization balance than the approved rate increases.
- b. That is true as well if the Commission went beyond the two-year amortization period proposed in this filing (as we believe the Rating Agencies will want to see those metrics revert to where they were in short order).

**RESPONSE:**

Please see the Company's response in Staff\_DR\_187C for the requested information. Please note that Staff\_DR\_187C Confidential Attachment A, as well as certain information as marked below are **CONFIDENTIAL SUBJECT TO GENERAL PROTECTIVE ORDER**.

a. The Company's proposal for the deferred tax benefit and "Tax Customer Credit" balances a fine line between investment-grade metrics and customer offsets. The Company's cash flow metrics are already under pressure due to the Tax Cuts and Jobs Act ("TCJA") that resulted in reduced cash flow and weaker credit metrics and a downgrade to our ratings by Moody's in 2018.<sup>1</sup> The lower cash flow resulting from the TCJA limits the amount of deferred tax benefit we can flow back to customers without negatively impacting our credit ratings. To determine the potential impact of the "Tax Customer Credit" on the Company's cash flow metrics, the Company analyzed two forecast scenarios from our base forecast.

Two key metrics that were evaluated were funds from operations/debt (FFO/debt) and cash flow from operations pre-working capital/debt (CFO pre-WC/debt). As noted by S&P in its May 2020 Credit Opinions, "We could lower our ratings on Avista during the next two years if adverse regulatory decisions weaken FFO to debt consistently below 14%, without sufficient countermeasures."

<sup>1</sup> As noted in the Company's 2019 Annual Report, page 48 "On December 20, 2018, Moody's downgraded our issuer rating from Baa1 to Baa2 and our senior secured and first mortgage bond ratings from A2 to A3. Moody's made these downgrades because of the impacts of the TCJA, which results in less operating cash flow from deferred income taxes due to the loss of bonus depreciation and lower tax rates."

A copy of the Bank of America report is attached as Staff\_DR\_187C Confidential Attachment A. The information in the attached Bank of America report was created using data provided by Avista's management team (i.e., the Company's forecasted S&P and Moody's credit metrics) and public sources.

b. The Company requests that the Commission not authorize a return to customers that would result in a rate reduction or authorize a time frame for the return of these benefits longer than two years due to its concerns regarding the potential impact it will have on the Company's cash flow and weakening credit metrics.

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

JURISDICTION:	Oregon	DATE PREPARED:	12/01/2021
CASE NO.:	UG 433	WITNESS:	Liz Andrews/Mark Thies
REQUESTER:	PUC Staff-Fox	RESPONDER:	Jeanne Pluth/ Liz Andrews
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff – 188	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

**REQUEST:**

Topic or Keyword: **Income Taxes**

Regarding Avista/600, Andrews/15 and 17:

- a. Please explain why the proposed 10-year amortization period for the remaining amounts plus future deferrals “properly balances” customer impacts and the Company’s financial health.
- b. Please confirm that the future deferrals are necessary because the IDD#5 and meters will still be capitalized for book purposes, if not, please explain why the future deferral is necessary rather than flowing the future tax benefit through base rates.

**RESPONSE:**

- a. As discussed by Mr. Thies at page 30, of Exhibit 200:

The “Tax Customer Credit” will reduce the Company’s cash flow and weaken the credit metrics tracked by the rating agencies. As noted earlier, S&P indicated that a key risk is the minimal cushion in the credit metrics at the current rating level. Weaker credit metrics will increase the risk of a ratings downgrade, which is why we are proposing to return to customers these tax benefits through separate “Tax Customer Credit” Schedule 486, described by Ms. Andrews. But, with the proposed amortization periods, the Company believes that the Rating Agencies will take that into account when they review our metrics – i.e., that Avista is proposing essentially a one-time credit, and that the metrics will improve after amortization.

Therefore, as discussed by Ms. Andrews, at Exhibit 600, starting at page 17, the Company is first proposing the two-year amortization to offset, in part, the Company’s requested increase over a two-year period; after which a longer amortization period (10-years) of any remaining balance and incremental deferrals, would be applied.

The Company believes this proposal properly balances the rate impact to customers and the Company’s financial health. Furthermore, this proposed amortization is significantly shorter, benefiting customers longer-term than if the IDD#5 and meters basis adjustments remained using normalization accounting, which would amortize these balances over approximately 34+ years for IDD#5, and approximately 15 - 20 years for meters (depending on the meter type), for book purposes.



- b. Yes, the future deferrals are necessary. IDD#5 and meters are capitalized for book purposes, which creates a book/tax difference. The tax benefit from this book/tax difference is being deferred so the benefits can be passed back to customers in accordance with the Commission order in Docket No. UM-2124.

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

JURISDICTION:	Oregon	DATE PREPARED:	11/29/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fox	RESPONDER:	Tara Knox/Shawn Bonfield
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 196	TELEPHONE:	(509) 495-4325
		EMAIL:	tara.knox@avistacorp.com

**REQUEST:****Other Operating Revenues**

Regarding Account 488000 Miscellaneous Service Revenues and Rule No. 20 Miscellaneous Charges,

- a. Please provide revenue by month for the years 2016-2020 for each charge listed in the tariff (e.g. disconnect, reconnect, etc.).
- b. Please identify which charges were suspended beginning in April 2020. Based on review of the Company's work papers, Staff notes the average base year revenue was \$8,003 per month Jan-Mar, and \$1,347 Apr-Dec.
- c. Please identify all Commission dockets where the suspended charges are deferred or otherwise subject to ratemaking treatment outside of this general rate case.

**RESPONSE:**

- a. Please see Staff\_DR\_196\_Attachment A.
- b. Starting in April 2020, Avista suspended charging late fees and reconnection charges. Per Order No. 20-401 entered into on November 5, 2020, charging of late fees and reconnection charges will not resume until October 1, 2022.
- c. Docket UM 2069 regarding the Company's COVID-19 deferred accounting application is the only docket where the suspended charges are addressed.

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

JURISDICTION:	Oregon	DATE PREPARED:	12/23/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Scala	RESPONDER:	Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 216	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

216. Referring to Avista/100 Vermillion, beginning on page 4:

- a. Please provide actual (as available) and budgeted expenditures, by year, associated with all “Customer Facing and Customer Experience technologies” segmented by project or program, as appropriate, from 2016 through the test year 2023.
- b. Please include a column describing any new project/program initiated in that year and the anticipated benefit(s) and objectives(s) to be provided to customers as a direct result of the project/program.

**RESPONSE:**

Please see Staff DR\_216 Attachment A for actual transfers to plant from the Base Year 2020 through July 2021 and forecast transfers to plant (August 2021 through August 2022) <sup>1</sup> as was originally filed in this case for the following three business cases: Customer Facing Technology, Customer Experience Platform, and Customer Transaction Systems. Regarding anticipated benefits and objectives of these expenditures, please refer to the business cases provided in Company witness Mr. Baldwin-Bonney’s exhibit, Revised UG-433 Exhibit 702 Baldwin Bonney (Avista)(Nov 2021), page 316 for Customer Facing Technology, page 346 for Customer Experience Platform and page 355 for Customer Transactional Systems.

<sup>1</sup> The Company plans to update transfers to plant with actuals through December 31, 2021 and a revised forecast for 2022-2023 (new growth revenue only for the Test Year, September 1, 2022 through August 31, 2023) in the first quarter of 2022.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/04/2022
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Scala	RESPONDER:	Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 216 Supplemental	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

216. Referring to Avista/100 Vermillion, beginning on page 4:
- a. Please provide actual (as available) and budgeted expenditures, by year, associated with all “Customer Facing and Customer Experience technologies” segmented by project or program, as appropriate, from 2016 through the test year 2023.
  - b. Please include a column describing any new project/program initiated in that year and the anticipated benefit(s) and objectives(s) to be provided to customers as a direct result of the project/program.

**SUPPLEMENTAL RESPONSE (01/04/2022):**

Please see Staff DR\_216 Attachment A Supplemental for actual and budgeted transfers to plant for the period 2017-2021 on a system basis. Please note that data provided for 2021 includes a full 12-month budget and actual transfers to plant through month end November, as December is not yet available. These projects were not started until 2017 and therefore, no data is available for 2016.

On the second tab in Staff DR\_216 Attachment A Supplemental, the Company has provided updated 2022 budgeted transfers to plant through August 2022 for the particular capital additions being discussed in this data request. Pro forma 2022 capital additions are included in Adj. 2.07 – 01.01.2021-08.31.2022 Capital Additions. As noted in the original response, the Company plans to update transfers to plant with actuals through YE 2021 and provide a revised forecast for all capital included in the case once available in the first quarter of 2022.

**ORIGINAL RESPONSE (12/23/2021):**

Please see Staff DR\_216 Attachment A for actual transfers to plant from the Base Year 2020 through July 2021 and forecast transfers to plant (August 2021 through August 2022) <sup>1</sup> as was originally filed in this case for the following three business cases: Customer Facing Technology, Customer Experience Platform, and Customer Transaction Systems. Regarding anticipated benefits and objectives of these expenditures, please refer to the business cases provided in Company witness Mr. Baldwin-Bonney’s exhibit, Revised UG-433 Exhibit 702 Baldwin Bonney

<sup>1</sup> The Company plans to update transfers to plant with actuals through December 31, 2021 and a revised forecast for 2022-2023 (new growth revenue only for the Test Year, September 1, 2022 through August 31, 2023) in the first quarter of 2022.

(Avista)(Nov 2021), page 316 for Customer Facing Technology, page 346 for Customer Experience Platform and page 355 for Customer Transactional Systems.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/03/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fox	RESPONDER:	Shawn Bonfield
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 285	TELEPHONE:	(509) 495-2782
		EMAIL:	shawn.bonfield@avistacorp.com

**REQUEST:**

Please provide a narrative explanation of how Covid-19 has changed the amount of other revenues realized.

**RESPONSE:**

As described in the Company's response to Staff\_DR\_196, starting in April 2020, Avista suspended charging late fees and reconnection charges. Per Order No. 20-401 entered into on November 5, 2020, charging of late fees and reconnection charges will not resume until October 1, 2022. As a result of not charging late fees and reconnection charges, the amount of other revenues decreased in 2020.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/02/2022
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Fox	RESPONDER:	Julie Lee / Grant Forsyth
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	Staff – 288	TELEPHONE:	(509) 495-4356
		EMAIL:	Julie.lee@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR 162, specifically "Staff\_DR\_162 Attachment A.xlsx",

- a. Please explain why the cost per commercial connect in Oregon increased from \$7,400 to \$10,997.
- b. Please explain why the number of Oregon commercial connects projected from 2021-2023 is decreasing (134, 98, and 90, respectively).

**RESPONSE:**

- a. The 2020 forecast was based on 2019 actuals for cost per service. 2020 costs per service came in higher than 2019 for a couple of reasons. Per service, the contractor costs increased from 2019 to 2020. Also, there was a significant increase related to the use of internal labor from Avista's Washington and Idaho districts during a portion of the year when contractors were on strike. This impacted labor, associated overheads and transportation costs. Increased contractor costs has also impacted 2021 results.
- b. The commercial connects forecast is based on an historical ratio of the forecasted residential connects. The long-term forecast assumption is that residential customer growth will be slower in 2022 and 2023 as compared to 2020 and 2021. Therefore, the change in commercial connects reflects the assumptions underlying the long-run residential connects forecast. For Staff's reference, a description of the residential connects forecast can be found in the Company's forecast manual submitted by the Company's economist as part of his testimony for this rate case (Exhibit 801). As noted in the manual, Dr. Forsyth is responsible for the generating the residential connects forecast.

The current long-run residential connects forecast is driven by the residential billed customer forecast that was part of the Spring 2021 load forecast (the normal cycle is for two load forecasts approximately every six months: one in the spring and one in the fall). Because the Spring 2021 forecast for system-wide residential billed customers (Washington, Idaho, and Oregon combined) shows lower customer growth after 2020, this translates into a lower number of new residential connects (customer additions) in future years. Since the commercial connects forecast is based on a simple historical ratio of residential connects, the long-run commercial connects forecast will be lower if the residential connects forecast is lower.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/10/2022
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff - Fox	RESPONDER:	Justin Baldwin-Bonney
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 292	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

Regarding the Company’s response to Staff DR 150,

- a. Please provide a narrative explanation of why the 2020 Actual spend for ER\_1001 - Gas Revenue Blanket exceeds the amount forecasted in the UG 389 case (\$9.8 million and \$6.1 million, respectively).
- b. Please explain how the following 2020 expenditures benefit Oregon ratepayers:

Row Labels	Sum of OR ALLOCATED
ER_1108 - Hallett & White Subst - Expand Sub; Add Capacity	960
ER_2204 - Substation Rebuilds	14,493
ER_2277 - SCADA Upgrade	23,197
ER_2586 - Washington AMI	1,527
ER_6000 - Hazardous Oil Removal	1,900
ER_7141 - Energy Imbalance Market	53,227
<b>i. Grand Total</b>	<b>95,304</b>

**RESPONSE:**

- a. The forecast amount of \$6.1 million within UG 389 was based on using 2019 actual Cost per Service for the estimated new customers connections. The 2020 Cost per Service had an increase that had not been expected. Primarily this was caused by the use of internal labor from other Avista offices through the summer, due to union contractors who are usually used for such work, being on strike. Though the strike ended in 2020, the costs associated with connecting new customers post-strike have remained at a higher Cost per Connect. Refer to Staff\_DR\_288 for further discussion.
- b. After discussions with Plant Accounting, the Company determined for the transfers to plant listed in part b. i. above it inadvertently recorded one Expenditure Request (ER), ER\_6000 – Hazardous Oil Removal, to CD.AA. Specific to ER\_6000 – Hazardous Oil Removal, these assets are specific to remediation of oil contamination on electrical components and were inadvertently recorded to CD.AA. The Company is going to change its plant records to reflect this correction. This correction reduces the Company’s revenue requirement by less than \$300.

All other ERs noted in part b. i. above included placing into service primarily hardware and communication equipment, of which as a company policy is recorded as an allocated cost to all jurisdictions (CD.AA). The rationale for communication equipment allocation



is that each piece of communication equipment is an interconnection to the network. These interconnections or links are not only necessary but cannot be looked at independently. Instead, they are a system, a sum of many parts and components that allows transmission of communication, information, and data throughout our service territories. The infrastructure is a core capability to utility operations and requires reliable networks in conjunction with commercial carrier and private network solutions to maintain system reliability for all Avista customers.

It would be too much of an administrative burden to allocate general equipment, such as hardware and communication equipment, by any other method than what is currently used by Avista. As noted in Company witness Ms. Schultz's testimony, Exhibit 500, the Company's allocation method has been thoroughly reviewed by Commission Staff in Docket Nos. UG-288, UG-325, and most recently in UG-366.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/10/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fox	RESPONDER:	Tara Knox
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 314	TELEPHONE:	(509) 495-4325
		EMAIL:	tara.knox@avistacorp.com

**REQUEST:**

Please provide transaction level detail for the following accounts:

- a. 928000 Regulatory Commission Expenses \$446,285
- b. 928000 Regulatory Commission Fee Expenses (\$33,138)

**RESPONSE:**

Please see Staff\_DR\_314 Attachment A.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/10/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fox	RESPONDER:	Tara Knox
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 316	TELEPHONE:	(509) 495-4325
		EMAIL:	tara.knox@avistacorp.com

**REQUEST:**

Regarding the Oregon ODE Energy Supplier Assessment, please provide the same information as provided in the UG 389 case (Staff\_DR\_271 Attachment A.xlsm) updated to include 2020.

**RESPONSE:**

Please see Staff\_DR\_316 Attachment A.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/12/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Fox	RESPONDER:	Tara Knox/Megan Kennedy
TYPE:	Data Request	DEPT:	Regulatory Affairs / Tax Services
REQUEST NO.:	Staff – 318	TELEPHONE:	(509) 495-4325 / (509) 495-8144
		EMAIL:	tara.knox@avistacorp.com megan.kennedy@avistacorp.com

**REQUEST:**

Regarding the Company's response to Staff DR 193, please provide the amount of BETC credits that would have expired in 2020-2023 had the Company's UM 2124 accounting order not been approved.

**RESPONSE:**

The state and federal tax returns were not impacted by the Company's UM 2124 accounting order. Therefore, there would be no change to the expiration of the BETC credits in 2020 – 2023 identified in Staff\_DR\_193. The Company's UM 2124 accounting order is associated with the timing of passing the benefit of the identified tax deductions to customers, not the Company's eligibility for the tax deductions.

CASE: UG 433  
WITNESS: JOHN L. FOX

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 204**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	12/29/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff - Fox	RESPONDER:	Karen Cash
TYPE:	Data Request	DEPT:	Natural Gas
REQUEST NO.:	Staff – 291C	TELEPHONE:	(509) 495-2856
		EMAIL:	karen.cash@avistacorp.com

**REQUEST:**

Regarding the Company’s response to Staff DR 165 and the Covid-19 discussion on page 4 therein,

- a. Please provide a narrative explanation of how the delayed 2020 projects are affecting 2021 and 2022 and the respective mileage figures for those years provided in response to Staff DR 165 (9.39 miles and 8.88 miles, respectively).
- b. Please provide the actual cost per mile for Aldyl-A projects in 2020 and the projected cost per mile for 2021 and 2022 underlying the amounts projected from January 2021 through August 2022.

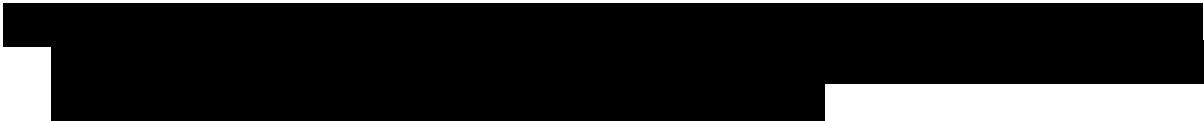
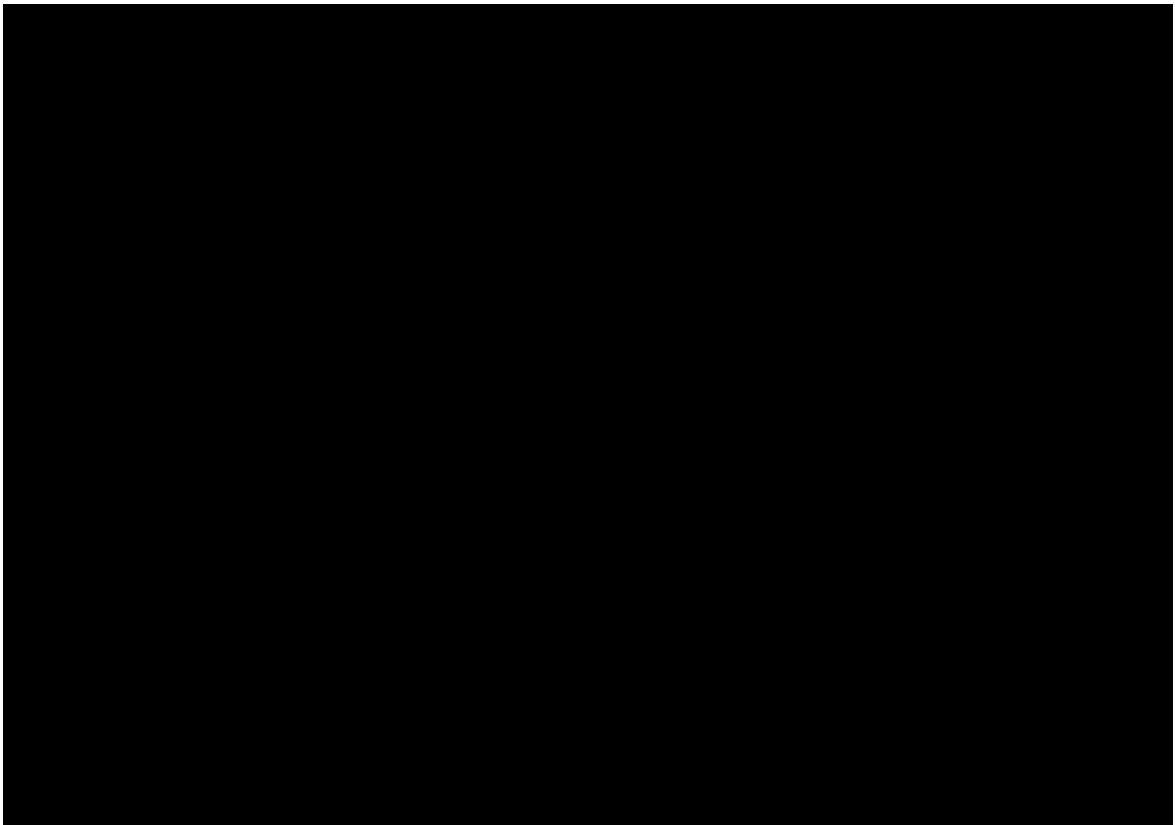
**RESPONSE:**

Staff\_DR\_291C attachment is **CONFIDENTIAL SUBJECT TO GENERAL PROTECTIVE ORDER.**



[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
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CASE: UG 433  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 300**

**Opening Testimony**

**March 3, 2022**



1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Brian Fjeldheim. I am a Senior Financial Analyst employed in the  
3 Rates, Finance, and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in [Exhibit Staff/301](#).

8 **Q. What is the purpose of your testimony?**

9 A. I present Staff analysis in the general categories of enterprise technology  
10 projects, physical and cyber security, and cash working capital.

11 **Q. Did you prepare exhibits for this docket?**

12 A. Yes. I prepared [Exhibit Staff/302, Responses to Staff Data Requests](#).

13 **Q. How is your testimony organized?**

14 A. My testimony is organized as follows:

15	Issue 1. <a href="#">Summary Chart of Proposed Staff Adjustments</a> .....	2
16	Issue 2. <a href="#">Enterprise Technology Projects</a> .....	3
17	Issue 3. <a href="#">Physical and Cyber Security</a> .....	16
18	Issue 4. <a href="#">Cash Working Capital</a> .....	22

19 The recommendations in my testimony could be revised based on the  
20 testimony offered by each of the other parties.

1

**ISSUE 1. SUMMARY CHART OF PROPOSED STAFF ADJUSTMENTS**

Avista Utilities UG 433 - Staff Rate Case Topics for 12 Months Ended August 31, 2023 (\$000)							\$3,774	
Opening Testimony Exhibit No.	Staff Witness	Issue No.	Proposed Staff Adjustments	Revenue	Expense	Rate Base	Revenue Requirement Effect	
Stipulation 1	-	Settled	Cost of Capital - All party stipulation (includes Interest Synchronization)				(\$1,191)	
100	Muldoon	1	Introduction to Staff's Opening Testimony					
200	Fox	1	Schedule 486 Tax Customer Credit – Oregon		(\$2,884)		(\$3,756)	
		2	Schedule 487 Deferred Tax Credit – Oregon		-		\$0	
		3	ADFIT Correction				\$3,986	\$340
		4	ARAM EDIT Adjustment			\$21	(\$21)	\$26
		5	Property Taxes			(\$296)		(\$305)
		6	OCAT			-		\$0
		7	OPUC Reg Comm Expenses			(\$31)		(\$32)
		8	Oregon Department of Energy Fees			(\$3)		(\$3)
		9	Other Revenues		\$98			(\$101)
		10	Forecast Adjustment		(\$556)	(\$412)	\$2,832	\$390
		11	Allocations of Utility Plant -- Not Benefiting Oregon Customers				(\$95)	(\$8)
		12	Project Attestations				-	\$0
300	Fjeldheim	1	Enterprise Technology Projects			-	\$0	
		2	Physical and Cyber Security			-	\$0	
		3	Cash Working Capital			(\$1,887)	(\$161)	
400	Dlouhy	1	Pensions and Post Retirement Medical Expenses		(\$695)		(\$715)	
		2	Business Process Improvement and Business Transformation Programs		-		\$0	
		3	Deferrals		(\$27)		(\$28)	
500	Cohen	1	Wages, Salary and FTE		(5)	(3)	(\$5)	
		2	Uncollectibles		-		\$0	
		3	Customer Accounts and Customer Service		-		\$0	
		4	Advertising Expenses		-		\$0	
		5	Medical Benefits		-		\$0	
		6	Property Insurance		-		\$0	
		7	D&O Insurance					
600	Scala	1	Decoupling	-			\$0	
		2	Low Income Issues	-	-		\$0	
		3	Other Customer Programs	-	-		\$0	
700	Bain	1	Load and Revenue Forecast	-	-		\$0	
800	Bolton	1	Materials and Supplies, Non-Fuel (NF)			(4,078)	(\$348)	
		2	Atmospheric Testing		(\$10)		(\$10)	
		3	Rate Case Expense		-		\$0	
		4	DSM Lost Revenues	-			\$0	
900	Farell	1	Operations and Maintenance Expense		(\$458)		(\$471)	
		2	Administrative and General Expense		(\$41)		(\$42)	
		3	Maintenance of General Plant		(\$8)		(\$8)	
1000	Zarate	1	Gains and Losses on Sales of Utility Property	-			\$0	
1100	Peng	1	Depreciation Expense		-		\$0	
		2	Depreciation Reserve			-	\$0	
		3	Allowance for Funds Used During Construction (AFUDC)			-	\$0	
1200	Rossow	1	Memberships, and Dues		-		\$0	
		2	Meals, Entertainment, and Miscellaneous Operations and Maintenance (O&M) Expenses		(\$29)		(\$30)	
1300	Enright	1	Gas Inventory			-	\$0	
		2	Underground Storage		(\$19)		(\$20)	
		3	Purchased Gas and Other Gas Expense		-		\$0	
		4	Rent From Gas Property	\$12			(\$12)	
		5	Affiliated Interests		-		\$0	
		6	Inter-State Cost Allocation	-	-		\$0	
1400	St. Brown	1	LRIC / Marginal Cost Study	-	-		\$0	
		2	Rate spread and rate design	-	-		\$0	
<b>Total Staff-Proposed Adjustments (Base Rates):</b>								
<b>Staff-Calculated Revenue Requirements Change (Base Rates):</b>								

**ISSUE 2. ENTERPRISE TECHNOLOGY PROJECTS****Q. Please summarize Avista's "Enterprise Technology Projects".**

A. In Avista's Exhibits/700-702, Company witness Baldwin-Bonney provides an overview and supporting information for six general plant investment drivers of capital project investments.<sup>1</sup> Each driver includes a high level breakout for projects having an "Enterprise Technology Project" expenditure component and the aggregate dollar amount of the project. Five of the six plant investment drivers include an IT capital component, totaling \$7.987 million.<sup>2</sup> This represents an increase of \$2.936 million (58.1 percent) from the Company's previous general rate case filing.<sup>3</sup>

1. Asset Condition, which is comprised of two individual business case projects, with an aggregate rate base total of \$465 thousand.
2. Customer Service Quality & Reliability Plant Investment, which is comprised of eight individual business case projects, with an aggregate rate base total of \$2.477 million.
3. Failed Plant & Operations, which is comprised of a single business case project, with a rate base total of \$48 thousand.
4. Mandatory & Compliance, which is comprised of two individual business case projects, with an aggregate rate base total of \$65 thousand.

<sup>1</sup> See Avista/700, Baldwin-Bonney/page 8 at lines 5-10; Avista/601, Baldwin-Bonney/pages 8 – 21; and Avista/702(Revised), Baldwin-Bonney/pages 130 – 340 and 346 – 380.

<sup>2</sup> See Avista/701, Schultz/8 – 9.

<sup>3</sup> In the *Matter of Avista Utilities*, OPUC Docket No. UG 389, Avista/601, Schultz/pages 8 – 9, Table 3.

1 5. Performance & Capacity, which is comprised of 17 individual business case  
2 projects, with an aggregate rate base total of \$4.931 million.

3 **Q. How did Staff review and analyze the proposed “Enterprise Technology**  
4 **Projects”?**

5 A. Staff initially reviewed Mr. Baldwin-Bonney’s testimony, noting in particular the  
6 Company’s statements regarding the current age and cybersecurity  
7 vulnerabilities of certain legacy information systems the “Enterprise Technology  
8 Projects” will replace. Mr. Baldwin-Bonney also notes throughout his testimony  
9 the need for additional IT improvements to combat evolving and increasing  
10 cyber security threats, and the significant age of some of the Company’s IT  
11 systems and platforms.<sup>4</sup> Staff issued a number of data requests to gain a  
12 better understanding of the Company’s general IT environment and IT staffing.<sup>5</sup>

13 **Q. Please summarize what the components of the “Enterprise Technology**  
14 **Projects” do, the cost of the projects, and Staff’s analysis of each**  
15 **component.**

16 A. Staff will briefly address each component of the “Enterprise Technology  
17 Projects” individually. To avoid Staff adjustment duplications, any adjustments  
18 contemplated for the “Enterprise Technology Projects” will be coordinated with  
19 other members of Staff that are responsible for analyzing plant  
20 additions/adjustments in this proceeding. Staff reviewed the Company’s  
21 testimony in Avista/700-702, Baldwin-Bonney, the Company’s responses to

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<sup>4</sup> Avista/700, Baldwin-Bonney/page 7 at line18; page 16 at line 5; page 18 at line 23, and page 19 at line 1.

<sup>5</sup> See Staff DRs 299 – 303.

1 SDR Nos. 057 and 058, and the Company's responses to Staff DR Nos. 299 –  
2 303.

3 **Asset Condition**

4 1) ER 5005 -- Technology Refresh to Sustain Business Process:

5 \$75 thousand<sup>6</sup> increase to rate base. This project refreshes existing cellular  
6 signal amplifiers to support LTE 4G voice and data at Avista's mission  
7 campus and service building.<sup>7</sup>

8 2) ER 5147 – Atlas Mobile Dispatch Upgrade 9.4: \$390 thousand increase to

9 rate base. Project Atlas (Atlas) is an upgrade to the Avista Facility

10 Management (AFM) system, which is the Company's legacy custom-coded

11 system used to manage the location and current operating state of its

12 electric and natural gas assets (e.g. pipes, poles and wires). The

13 Company's current system is nearly two decades old and is obsolete.<sup>8</sup>

14 **Customer Service Quality & Reliability Plant Investment**

15 1) ER 5040 – Customer Transactional Systems: \$543 thousand increase to

16 rate base. These systems are used to support the day-to-day operational

17 needs of all customers, internal users, third party partners, and Company

18 regulators. Some of these systems functionalities include: collection and

19 storage of meter reads and meter data, customer billing, head end metering

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<sup>6</sup> Staff/302, Fjeldheim/Response to Staff DR 341.

<sup>7</sup> Avista/701, Baldwin-Bonney/page 10 at lines 6 – 20.

<sup>8</sup> Avista/701, Baldwin-Bonney/page 10 at lines 22 – 38.

1 systems, energy and assistance agency program reporting, rate design and  
2 rate modeling tools, and customer energy efficiency records.<sup>9</sup>

3 2) ER 5151 – Customer Facing Technology: \$461 thousand increase to rate  
4 base. This program is focused on enhancing customer engagement across  
5 digital channels and providing customers with tools and resources to  
6 manage their energy use and bill payments, making it easier for them to do  
7 business with Avista. Key projects include Project Compass and Avista’s  
8 website replacement/refresh.<sup>10</sup>

9 3) ER 5158 – Customer Experience Platform Program (CXP): \$856 thousand<sup>11</sup>  
10 increase to rate base. The CXP program will empower all departments to  
11 work as one in support of customers. This will create a single interface and  
12 provide a consistent and comprehensive view of each customer, their  
13 preferences, past interactions, communications, and history with the  
14 Company.<sup>12</sup>

### 15 **Failed Plant & Operations**

16 1) ER 5037 - Infrastructure Technology Failed Assets: \$48 thousand increase  
17 to rate base. This business case is planning for technology asset failures.  
18 As there are higher failure rates related to assets used for mobility, the most  
19 common hardware covered under this business case are laptops, tablets,  
20 and mobile phones.<sup>13</sup>

<sup>9</sup> Avista/701, Baldwin-Bonney/pages 12 – 13.

<sup>10</sup> Avista/701, Baldwin-Bonney/page 13 at lines 21 – 30.

<sup>11</sup> Staff/300, Fjeldheim/Response to DR 342, and Avista 701/Baldwin-Bonney/page 13 at line 21.

<sup>12</sup> Avista/701, Baldwin-Bonney/page 13 at lines 21 – 30.

<sup>13</sup> Avista/701, Baldwin-Bonney/page 14 at lines 29 – 37.

**Mandatory & Compliance**

- 1) ER 5152 – Payment Card Industry Compliance (PCI): \$56 thousand increase to rate base. Avista accepts credit cards over the phone, in person and through the Company’s website for both electric and/or natural gas services, and is subject to Payment Card Industry (PCI) standards. Key projects include PCI Web Site Payment Compliance and PCI Phone Payment Compliance needed to meet PCI standards.<sup>14</sup>
- 2) ER 7200 – Apprentice Craft Training: \$10 thousand increase to rate base. In order to create a safe and skilled workforce, Avista provides training on new and emerging technologies as well as to meet several federal and state mandated regulations. This business case funds training, tools, materials, and equipment necessary to train apprentices and journey workers across eleven skilled crafts or trades.<sup>15</sup>

**Performance & Capacity**

- 1) ER 5016 – Endpoint Compute and Productivity: \$400 thousand increase to rate base. Projects included in this business case update or replace end of life or obsolete assets across the Company. Software includes ongoing Microsoft software updates deployment. Hardware updates include personal computers, virtualized app deployments, tablets, printing, scanning, monitors, global positioning systems, cellular modems, scales, uninterruptable power supplies, and computer peripherals.<sup>16</sup>

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<sup>14</sup> Avista/601, Schultz/14 at 35 – 44.

<sup>15</sup> Avista/601, Schultz/15 at 1 – 17.

<sup>16</sup> Avista/601, Schultz/15 at 21 – 37.

## 1           2) ER 5018: Energy Delivery Operational Efficiency &amp; Shared Services:

2           \$52 thousand increase to rate base. Key projects include: enterprise work  
3           and asset management (Maximo) enhancements, geographic information  
4           systems (GIS) enhancements, a new gas Control Desk logging solution,  
5           plant intelligence (PI) enhancements, and upgrades to Mobil dispatch.<sup>17</sup>

## 6           3) ER 5019: Energy Resources Modernization &amp; Operational Efficiency:

7           \$146 thousand increase to rate base. This program supports the  
8           technology-related application projects required for both expansion and  
9           refresh activities required within the Energy Resources business area. Key  
10          projects include: Nucleus Enhancements, Avista Decision Support System  
11          (ADSS) support, Nostradamus upgrade, CROW Outage Management, and  
12          WeighWiz Fuel Inventory Management.<sup>18</sup>

## 13          4) ER 5020: Enterprise &amp; Control Network Infrastructure: \$806 thousand

14          increase to rate base. These systems provide the data and voice  
15          communication foundation for corporate and control systems and automated  
16          business processes. Key projects include: wireless access point  
17          enhancements, wireless local area network (WLAN) controller upgrade, Post  
18          Street network improvements, Cisco AnyConnect Client refresh, CMS  
19          refresh, Wide Area Network improvement project (WIP), and several  
20          Company-wide projects to upgrade end of life devices (switches, routers,  
21          etc.).<sup>19</sup>

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<sup>17</sup> Avista/702, Baldwin-Bonney/pages 167 - 168.

<sup>18</sup> Avista/701, Baldwin-Bonney/page 16 at lines 7 - 16.

<sup>19</sup> Avista/701, Baldwin-Bonney/page 16 at lines 18 - 32.



- 1           5) ER 5022 – Enterprise Communication Systems: \$445 thousand increase to  
2           rate base. Enables the Company to manage technology replacement, as  
3           well as to address asset growth driven by business need for enterprise  
4           communication systems. Key projects include: instant messaging systems,  
5           contact center automatic call distribution system, contact center scheduling  
6           and Quality Assurance systems, customer interactive voice response (IVR),  
7           voice recording, electronic mail and calendar, voicemail, telephone,  
8           teleconferencing, video conferencing, conference room technology, media  
9           walls, enhanced 911 emergency services, paging and application systems.<sup>20</sup>
- 10          6) ER 5025 – Environmental Control & Monitoring Systems: \$157 thousand  
11          increase to rate base. These systems ensure reliable operation of Telecom  
12          facilities by managing the performance and capacity of assets that support  
13          safety, control, customer facing and back office automated business  
14          processes. Key projects include DC power supply plants, Telecom facilities,  
15          HVAC systems, emergency generator systems, microwave towers, and AC  
16          power systems.<sup>21</sup>
- 17          7) ER 5026 – ET Modernization & Op Efficiency – Technology: \$304 thousand  
18          increase to rate base. This supports the technologies and processes  
19          necessary to support application implementation, application development,  
20          delivery automation, application operations, application support, and data  
21          delivery. Key projects include Microsoft Azure DevOps, TaskTop, Microsoft

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<sup>20</sup> Avista/701, Baldwin-Bonney/page 16 at lines 34 - 42.

<sup>21</sup> Avista/701, Baldwin-Bonney/page 17 at lines 1 - 15.

1 Visual Studio / MSDN, AppDynamics, BizTalk / Application Programming  
2 Interface (API), Shared Project Licensing, Tableau, databases and small  
3 application upgrades/updates.<sup>22</sup>

4 8) ER 5027 – Fiber Network Lease Service Replacement: \$316 thousand  
5 increase to rate base. The Company utilizes leased fiber optic cables to  
6 transport primarily emergency and control data. The current contracts for  
7 leased fiber network services is due to expire starting in 2025. This project  
8 is transitioning the Company’s Emergency and Control network data from  
9 leased network services to a private network infrastructure and will reduce  
10 both risk and O&M costs to the Company.<sup>23</sup>

11 9) ER 5028 – Financial & Accounting Technology: \$582 thousand increase to  
12 rate base. This work addresses changing accounting standards and  
13 regulations that require frequent updates to the financial systems in order to  
14 support accurate and timely financial and accounting business processes,  
15 as well as the need to manage enhancements to meet internal and external  
16 business requirements. Key projects include Oracle Enterprise Business  
17 Suite (EBS), Power Plan (PP), EPBCS Budget system, Utilities International  
18 Planner, BancTec Systems, and a small number of commercial off-the-shelf  
19 and in-house developed applications to support various accounting  
20 requirements.<sup>24</sup>

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<sup>22</sup> Avista/701, Baldwin-Bonney/page 17 at lines 17 - 28.

<sup>23</sup> Avista/701, Baldwin-Bonney/page 17 at lines 30 - 41.

<sup>24</sup> Avista/701, Baldwin-Bonney/pages 17 - 18.

1 10) ER 5029 - Human Resources Technology: \$34 thousand increase to rate  
2 base. This program is required to support the application related technology  
3 initiatives for all areas of Human Resources. Key projects include Ultimate  
4 Product Suite and Skillsoft / SumTotal Learning Management System.<sup>25</sup>

5 11) ER 5030 – Land Mobile Radio & Real Time Communication Systems:  
6 \$229 thousand increase to rate base. This affects Private 2-way Land  
7 Mobile Radio (LMR) System for field operations, and Radio Telephone  
8 Command and Control System (RTCCS) used by Dispatch and System  
9 Operations to perform critical radio and telephone communication to field  
10 personnel. Key projects include expansion of additional LMR sites.<sup>26</sup>

11 12) ER 5031 – Legal & Compliance Technology: \$37 thousand increase to rate  
12 base. The main applications are CATSWeb, Claims Management System,  
13 Valuation, Serengeti Law, Docusign, and a small number of commercial  
14 off-the-shelf and in-house developed applications to support various legal  
15 and compliance applications.<sup>27</sup>

16 13) ER 5038 – Enterprise Data Science: \$2 thousand increase to rate base.  
17 This is a program of individuals and technologies that develop operational  
18 and customer insights using disparate internal and external data assets.  
19 Work is essentially complete and this represents trailing charges for projects  
20 that transferred to plant in 2020.<sup>28</sup>

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<sup>25</sup> Avista/701, Baldwin-Bonney/page 18 at lines 12 - 21.

<sup>26</sup> Avista/701, Baldwin-Bonney/page 18 at lines 23 - 29.

<sup>27</sup> Avista/701, Baldwin-Bonney/page 18 at lines 31 - 39.

<sup>28</sup> Avista/701, Baldwin-Bonney/page 18 at lines 41 - 44.

1 14) ER 5039 – Basic Workplace Technology Delivery: \$149 thousand increase  
2 to rate base. This represents hardware and software that end users need to  
3 perform day-to-day job functions and is structured in such a way to handle  
4 both planned and unplanned short-cycle business demand to deliver basic  
5 technology items to all job functions and office areas.<sup>29</sup>

6 15) ER 5041 – Energy Delivery Modernization & Operational Efficiency:  
7 \$484 thousand increase to rate base. Key projects include: Geospatial  
8 platform environment – ArcGIS solutions (ESRI), Enterprise Asset  
9 Management System – Maximo Solutions, Time Series Operational Data –  
10 Plant Intelligence (PI) Solutions, Mobile Workforce Management – Mobile  
11 Dispatch solutions, Fleet Asset and Work Order Management, Crew  
12 Planning and Scheduling – Crew Manager Solutions, System Operations  
13 Outage Management – CROW, Metering solutions which include OpenWay,  
14 OpenWay Riva, MV90, Field Collection System (FCS), Fixed Network, and  
15 two-way automatic communication system (TWACS).<sup>30</sup>

16 16) ER 5155 – Data Center Compute and Storage Systems: \$367 thousand  
17 increase to rate base. Key projects include both on premise servers and  
18 cloud services, remote office compute and storage, application systems to  
19 manage compute and storage technology, server operating systems (OS),  
20 data storage systems, data center racks and power distribution units (PDU);  
21 and backup and recovery systems.<sup>31</sup>

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<sup>29</sup> Avista/701, Baldwin-Bonney/page 19 at lines 1 - 16.

<sup>30</sup> Avista/701, Baldwin-Bonney/page 19 at lines 18 – 30.

<sup>31</sup> Avista/701, Baldwin-Bonney/page 19 at lines 32 – 38.

1 17) ER 5156 – Digital Grid Network Expansion: \$412 thousand increase to rate  
2 base. Key projects include network technologies such as emergency and  
3 safety systems, control systems, customer systems, and enterprise back  
4 office productivity systems needed to optimize communications and  
5 operations in the field for crews, inspectors, employees, contractors and  
6 customers.<sup>32</sup>

7 **Q. Did Staff note any concerns regarding “Enterprise Technology Projects”?**

8 A. Yes. Staff noted two inconsistencies in the Company’s filing with regard to the  
9 dollar amounts added to rate base for the following expenditure requests:

10 1) ER 5005 – Technology Refresh to Sustain Business Process:

11 \$75 thousand<sup>33</sup> vs \$400 thousand.<sup>34</sup>

12 2) ER 5158 – Customer Experience Platform Program (CXP): \$461 thousand<sup>35</sup>  
13 vs. \$856 thousand.<sup>36</sup>

14 Staff is issuing a DR requesting the Company clarify the correct dollar  
15 amounts for ER 5005 and ER 5158.

16 Additionally, Staff noted throughout Avista/701, Baldwin-Bonney that  
17 Enterprise Technology project work will be in progress up to the rate effective

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<sup>32</sup> Avista/701, Baldwin-Bonney/pages 19 - 20.

<sup>33</sup> Avista/700, Baldwin-Bonney/page 11, Table 3: Transfers-to-plant by Plant Investment Driver and Asset Type at lines 1 – 13 (component of \$465 thousand roll-up total); Avista/700, Baldwin-Bonney/page 24, Table 7: Asset Condition Plant Investment at lines 2 – 12; and Avista/701, Baldwin-Bonney/page 8 at lines 32 – 38, Table 3: Enterprise Technology Transfers to Plant, lines 20 – 23.

<sup>34</sup> Avista/701, Baldwin-Bonney/page 10 at line 7.

<sup>35</sup> Avista/701, Baldwin-Bonney/page 13 at line 32.

<sup>36</sup> Avista/700, Baldwin-Bonney/page 17 at lines 2 – 10, Table 5: Customer Service Quality & Reliability Plant Investment; Avista/701, Baldwin-Bonney/page 8 at line 32, Table 3: Enterprise Technology Transfers to Plant.

1 date in August of 2022. IT projects are complex and can be difficult to  
2 complete on time and on budget. There is a possibility that one (or more) of  
3 the ER's noted here may experience slippage in progress and will not be used  
4 and useful by the rate effective date.

5 **Q. What does Staff recommend for "Enterprise Technology Projects" that**  
6 **are not used-and-useful by the rate effective date?**

7 A. Staff recommends the Company be required to submit a progress report with  
8 officer attestations to all Parties 60 and 30 days prior to the rate effective date  
9 on the status of the ERs noted here.

10 For any individual projects not "used and useful" at the time that rates are  
11 effective, and therefore no attestation exists for larger projects, Staff  
12 recommends removing the effects of the associated dollar amounts from Test  
13 Year rate base, by having the Company agree to file a deferral to return the  
14 revenue requirement of such projects to ratepayers and not be subject to an  
15 earnings test. Absent such agreement, the Company would need to identify  
16 the new revenue requirement for such plant not in service within 30 days of the  
17 rate effective date and provide that information in its 30 days' prior report.

18 Staff issued DR No. 343<sup>37</sup> requesting clarification of the project  
19 completion dates and the dollar amounts for the identified rate base items. The  
20 Company's response to DR No. 343 is pending and Staff's investigation of this  
21 issue is ongoing.

22 **Q. Does Staff propose an adjustment for "Enterprise Technology Projects"?**

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<sup>37</sup> Staff/300, Fjeldheim/Response to DR 343.

- 1 A. No, not at this time.

**ISSUE 3. PHYSICAL AND CYBER SECURITY**

**Q. Please summarize Avista's security expenditures in this rate filing.**

A. In Avista's Exhibits/700-702, Company witness Baldwin-Bonney provides an overview and supporting information for six general plant investment drivers of capital project investments. One of the six plant investment drivers includes physical and cyber security capital components, totaling \$7.987 million.<sup>38</sup> This represents an increase of \$2.936 million (58.1 percent) from the Company's previous general rate case filing.

**Q. Please summarize the components of the "Enterprise Technology Projects" associated with physical and cyber security.**

A. The Company's Customer Service Quality & Reliability Plant Investment driver is comprised of five individual business case projects that concern physical and/or cyber security, with an aggregate rate base total of \$617 thousand.

**Customer Service Quality & Reliability Plant Investment**

1) ER 5010: Enterprise Business Continuity: \$16 thousand increase to rate base. Avista developed, and maintains, an Enterprise Business Continuity Plan (EBCP) to regularly evaluate and improve the Company's emergency response, and to ensure the continuity of its critical business systems under crisis conditions across its electric and natural gas service territory. Key projects within the business case benefitting Oregon customers are the

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<sup>38</sup> Avista/700, Baldwin-Bonney/page 11, Table 3; and Avista/701, Baldwin-Bonney/page 9, Table 3.



1 MyAvista Disaster Recovery project and the San Jose Virtual Desktop  
2 Infrastructure.<sup>39</sup>

3 2) ER 5014: Security Systems: \$156 thousand increase to rate base. This  
4 business case is comprised of three subcomponents: 1) Cyber security,  
5 2) Physical security, and 3) Regulatory requirements. Key projects within  
6 this business case benefitting Oregon customers are the management of  
7 digital certificates, controlling access to the Avista corporate network, and  
8 centrally managing users who have privileged system access.<sup>40</sup>

9 3) ER 5032: Enterprise Security: \$127 thousand increase to rate base.  
10 Addresses threats from cyber space, including viruses, phishing, and  
11 spyware. Continued investment in security controls is needed to prevent,  
12 detect, and respond to these increasingly frequent and sophisticated  
13 attacks.<sup>41</sup>

14 4) ER 5033: Facilities and Storage Locations Security: \$62 thousand increase  
15 to rate base. This represents projects that cover the physical security at the  
16 Company's facility and storage locations across all of its electric and natural  
17 gas service territory. Key projects benefitting Oregon customers are  
18 refreshing the Identity Access Management and Video Management  
19 Systems, and physical security improvements at the Klamath Falls office.<sup>42</sup>

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<sup>39</sup> Avista/701, Baldwin-Bonney/pages 10 - 11.

<sup>40</sup> Avista/701, Baldwin-Bonney/pages 11 - 12.

<sup>41</sup> Avista/701, Baldwin-Bonney/page 12 at lines 5 - 14.

<sup>42</sup> Avista/701, Baldwin-Bonney/page 12 at lines 16 - 29.

1           5) ER 5034 – Generation, Substation & Gas Location Security: \$256 thousand  
2           increase to rate base. This represents investments in security protections to  
3           maintain and enhance Avista’s security posture to minimize the risks  
4           associated with physical attacks at Avista generation, substation & gas  
5           locations.<sup>43</sup>

6           **Q. How did Staff review cyber security and physical security?**

7           A. Staff issued a series of DRs requesting additional information on Company  
8           physical and cyber security spending and narrative details on any data  
9           breaches or cyber intrusions in the past five years. Avista responded:

10                   In 2021, a third party used by Avista for certain energy  
11                   efficiency program validation in Washington and Idaho (not  
12                   Oregon) suffered a data breach. While the data breach did not  
13                   impact any of Avista’s systems, certain customer data was  
14                   impacted since it was stored on the third parties systems. The  
15                   data was not considered Personal Identifiable Information  
16                   (PII), but Avista chose to notify the ~25,000 Washington and  
17                   Idaho customers impacted and offer one year of credit  
18                   monitoring. This event is still in progress, so the total costs are  
19                   not yet known, but our contract with the third party allows  
20                   Avista to be reimbursed for any costs related to the breach.<sup>44</sup>

21                   In 2021, the Company participated in a voluntary cyber security Validated  
22                   Architecture Design Review (VADR) performed by the Transportation Security  
23                   Administration (TSA), in partnership with the Cybersecurity and Infrastructure  
24                   Security Agency (CISA). Per the Company response to Staff DR 295:

25                   CISA noted strength in Avista’s dedicated OT security role,  
26                   awareness, and training, architecture, use of multifactor  
27                   authentication. The recommendations include using dedicated

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<sup>43</sup> Avista/701, Baldwin-Bonney/page 12, lines 31 - 40.

<sup>44</sup> Staff/X00, Fjeldheim/page XX, Staff DR 298.

1 hardware to support OT equipment, improving documentation,  
2 and disaster recovery planning.<sup>45</sup>

3 While Avista does not offer electric service in Oregon, the Company  
4 noted they have not received any notification from the North American Electric  
5 Reliability Corporation (NERC) of a Critical Infrastructure Protection (CIP)  
6 violation(s) related to cyber security during this time period. The Company also  
7 noted that it voluntarily self-reported instances of potential CIP non-compliance  
8 and was audited by the Western Electricity Coordinating Council (WECC)  
9 during this time period. From June 15, 2017 to January 28, 2021, Avista self-  
10 reported five potential instances of non-compliance and received six non-  
11 compliance audit findings from WECC. WECC took no action and levied no  
12 penalties or sanctions for any of the self-reported or audited non-compliance  
13 incidents.<sup>46</sup>

14 **Q. Please summarize Avista's cybersecurity expenditures during the past**  
15 **five years.**

16 A. Over the past four years, the Company spent on average approximately  
17 \$190 thousand per year on cyber security O&M (this spending is independent  
18 of capital project spending). Beginning in 2020, the Company began to ramp  
19 up cyber security operational spending.

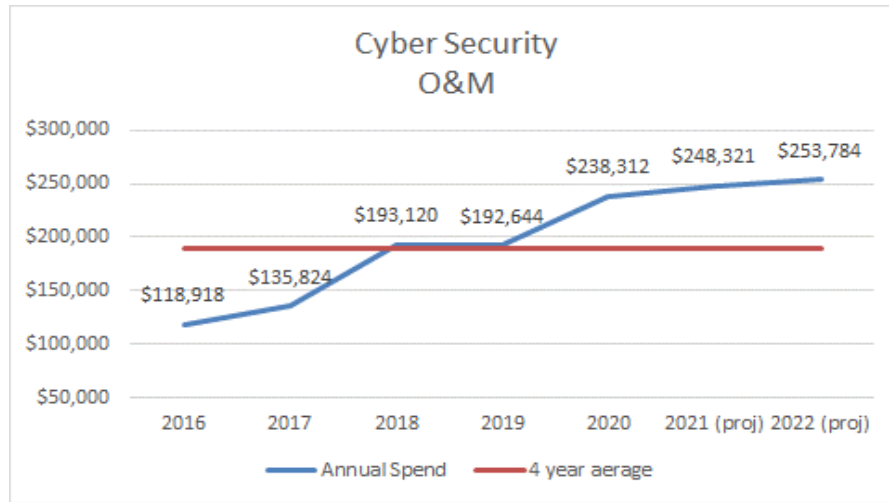
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<sup>45</sup> Staff/X00, Fjeldheim/Response to Staff DR 296.

<sup>46</sup> Staff/X00, Fjeldheim/Response to Staff DR 298.

1

Figure 1



2

**Q. Please summarize Avista’s physical security expenditures during the past five years.**

3

4

A. Over the past four years, the Company spent on average approximately \$38 thousand per year on physical security O&M (this spending is independent of capital project spending). In general, the Company has maintained fairly consistent year-to-year spending for physical security.

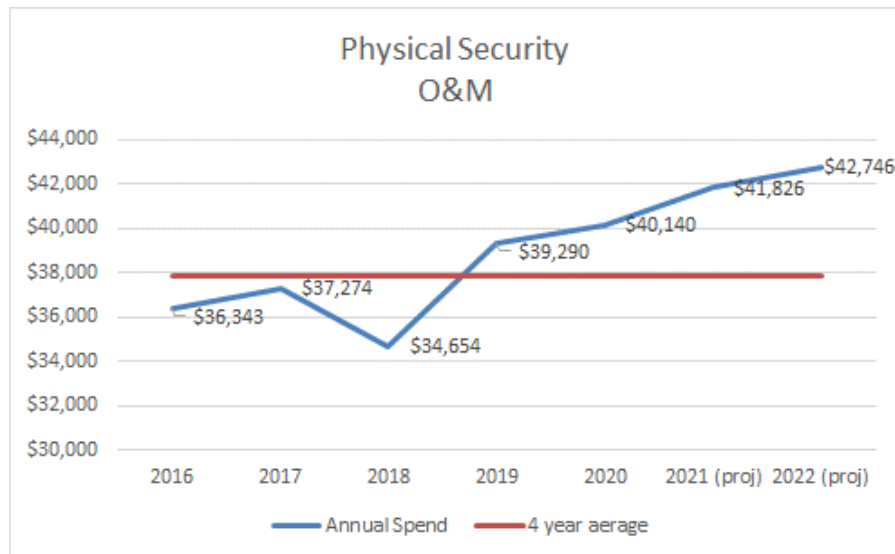
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7

8

Figure 2



1 **Q. Does Staff recommend an adjustment(s) for physical or cyber security**  
2 **spending or capital projects?**

3 A. No. Staff does not recommend an adjustment for either physical or cyber  
4 security spending or capital projects.

**ISSUE 4. CASH WORKING CAPITAL**

**Q. Please summarize Staff's adjustments for cash working capital (CWC).**

A. Staff recommends using a historical average based on the working cash factor calculated in the current filing lead/lag study and the working cash factor lead/lag calculation from the prior rate case.<sup>47</sup> This results in an adjustment of \$1.887 million to rate base, and a working cash factor reduction of 2.3391 percent (Staff adjusted CWC rate of 4.8391 percent versus Company filing of 7.1783 percent)<sup>48</sup> for Company adjusted revenue requirement, based on adjustments from Staff and Parties Opening Testimony.

**Q. Please provide a summary of the Company's filed proposal for CWC.**

A. The Company provided a copy of its most recent lead/lag study, conducted for 2020. Based on this lead/lag study, the Company applied the resultant CWC factor of 7.1783 percent to the projected Test Year operating expenses of \$67.3 million. This resulted in Avista's calculated CWC Test Year need of approximately \$4.833 million.<sup>49</sup>

**Q. Please describe the components of Avista's lead/lag study and how it is used in the Company's rate case.**

A. Generally, a utility provides service to customers prior to receiving payment (revenue lag). When a utility purchases goods and services, there is normally a billing delay for the payment to the vendor/seller (expense lead). Calculating

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<sup>47</sup> See Docket No. UG 389.

<sup>48</sup> CWC in rate base = CWC factor % x projected TY operating expenses.

<sup>49</sup> Avista/503, Schultz/page 1, "WC Factor" and "Rate Year Expenses"; and Avista work paper, Excel file "UG-433 Exhibit 503 Schultz – Lead Lag Study", Tab "1. Lead Lag.

1 an appropriate level of CWC relies on two components: 1) the number of days  
2 of revenue lag and expense lead the utility experiences in a Test Year; and  
3 2) the dollar amounts for each.

4 To determine lead/lag days, transactions for the year are sampled and  
5 analyzed. In the 2020 study, Avista grouped these transactions into 14 major  
6 groups: revenues, other revenues, gas costs, labor, pensions and benefits,  
7 (O&M), payroll taxes, prepaid insurance, prepaid IT costs, regulatory fees,  
8 demand side management (DSM) and low income rate assistance program  
9 (LIRAP), operations and maintenance (O&M) and administrative and general  
10 (A&G) expenses, property taxes, excise taxes, and state, federal, and  
11 corporate activity (CAT) taxes.

12 Once the lead/lag days are determined, the annual dollar amounts for  
13 each of the 14 major groups are multiplied by the lead/lag days to calculate  
14 “total dollar days.” The total revenue lag is calculated by dividing the total  
15 dollar days by the “annual dollars.” The same relationship is also true for  
16 calculating total expense lead. The difference between the revenue days and  
17 expense days is divided by 365 days in a year to determine the lead/lag factor.  
18 This factor is then multiplied by the total projected O&M expense to estimate  
19 CWC needed in the Test Year.<sup>50</sup>

20 **Q. Did Avista provide information required by Commission Order No. 20-**  
21 **468, page 5 of Appendix C, to support its lead/lag study?**

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<sup>50</sup> UG 433 Avista Work Papers\UG-433 Schultz WP (Avista)(Oct21), Folder “2.10 Working Capital, Excel File “UG-433 Exhibit 503 Schultz (Avista) (Oct 2021)”.

1 A. Yes. In Avista/500, Schultz/pages 30-46, the Company provides a detailed  
 2 description of the individual factors used in its lead/lag study. Additionally,  
 3 Avista/503, Schultz/pages 1-19 provides the numerical outputs for each factor  
 4 of the Company’s most recent lead/lag study using 2020 data.

5 **Q. Please describe Staff’s analysis of the Company’s proposed Test Year**  
 6 **CWC factor.**

7 A. Staff first compared the Company’s proposed lead/lag factor of 7.1783 percent  
 8 against the lead/lag factor proposed in its previous general rate case (GRC) as  
 9 shown in Figure 3. In the third column, Staff notes whether the lead/lag factor  
 10 proposed was the result of a new lead/lag study or based on an order from a  
 11 prior docket.

12 Figure 3

Docket No. (A)	Proposed Avista CWC Factor (%) (B)	New Lead/Lag Study (C)	CWC Factor - Final Order (%) (D)
UG 389	3.716	Yes	2.500
UG 433 - proposed	7.178	Yes	n/a

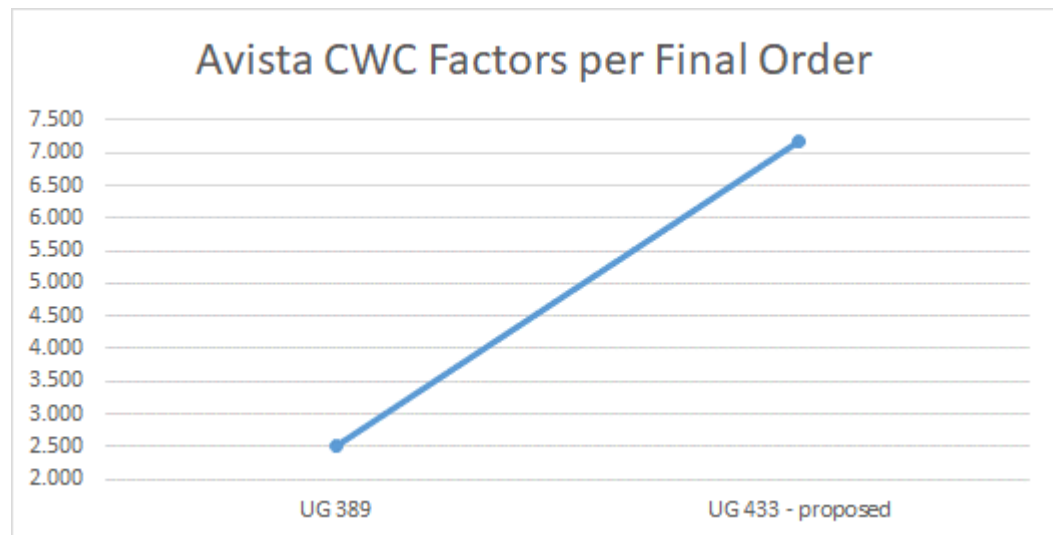
\*During Docket No. UG 389, the Company provided their first lead/lag study approximately 4 months after the initial filing, which Staff incorporated into its final analysis for Docket No. UG 389.

13 **Q. Is Avista’s proposed CWC factor of 7.178 percent reasonable?**

14 A. In Figure 4, Staff presents Avista’s proposed CWC factors as well as the CWC  
 15 factor from previous rate case filing. As there are only two lead/lag studies for  
 16 comparison, there is insufficient data to establish a historical trend for Avista’s  
 17 past CWC needs. However, the proposed 7.178 percent CWC factor is  
 18 93.2 percent higher than the factor calculated in the prior lead/lag study.



1

Figure 4

2 **Q. Has Staff determined why the most recent lead/lag study used in UG 433**  
3 **results in a working cash factor that is significantly higher than the CWC**  
4 **in Avista's previous GRC?**

5 A. Yes. Staff compared the 14 major groups and determined between the  
6 lead/lag studies used in UG 389 and UG 433 that all 14 major groups saw  
7 significant changes in their relative dollar days. The significant increase in  
8 CWC factor for UG 433 results primarily from a 7.4 day decline in expense lead  
9 days, dropping from 20.4 days in UG 389 to 13.0 days in UG 433. One of the  
10 largest components affecting this change was the inclusion of paid time off as a  
11 component of labor expense in the UG 433 lead/lag study. This element was  
12 not contemplated in UG 389.

1

Figure 5

Lead/Lag Results	UG 433	UG 389	Delta (\$)	Delta (%)
<b>Total Revenues</b>	<b>96,204,329</b>	<b>92,675,643</b>	<b>3,528,686</b>	<b>3.8%</b>
Gas Costs	28,976,926	32,346,559	(3,369,633)	-10.4%
Labor	10,549,146	9,775,880	773,266	7.9%
Pension & Benefits	3,783,085	3,621,162	161,923	4.5%
Payroll Taxes	800,045	685,576	114,469	16.7%
Prepaid Insurance	592,649	455,453	137,196	30.1%
Prepaid IT Costs	1,237,166	1,064,925	172,241	16.2%
Reg Fees	611,398	541,152	70,246	13.0%
DSM-LIRAP	3,265,044	3,275,077	(10,033)	-0.3%
O&M + A&G Exp	9,037,623	8,874,348	163,275	1.8%
Property Tax	4,434,963	4,369,146	65,817	1.5%
Excise Tax	3,791,045	3,622,928	168,117	4.6%
SIT + FIT + CAT	(1,412,047)	(1,054,174)	(357,873)	33.9%
<b>Total Expenses</b>	<b>65,667,043</b>	<b>67,578,032</b>	<b>(1,910,989)</b>	<b>-2.8%</b>
Total Lag Days	13.0	20.4	(7.4)	-36.3%

2

Combining this with a moderate increase in revenue lag days (5.25 days)

3

and significant decline in expense lead days (negative 7.39), results in the

4

Avista's proposed working cash factor of 7.178 percent.

5

**Q. Does Staff have an explanation for the increase in the 14 major groups underlying the revenue/expense lag days in the Docket No. UG 433 study?**

6

7

8

A. Avista did not provide a rationale for the increase in the 14 major groups.

9

However, based on Staff's analysis described in testimony above, Staff

10

believes that this increase is anomalous and does not represent Avista's on-

11

going state of operations. For example, in the 2020 study, the inclusion of paid

12

time off is a new element that was not contemplated in UG 389. More

1 impactful was the significant decline in total expense lag days combined with  
2 the lengthening period of time needed to collect revenue dollars.

3 **Q. What is Staff's recommendation regarding the CWC rate?**

4 A. Staff normally recommends using an average of the Company's prior two  
5 CWC factors approved in the most recent general rate cases combined with  
6 the proposed CWC in the current rate filing to render an average of three  
7 CWC factors. However, since the Company only has two lead/lag studies to  
8 work with, Staff recommends in this instance that an average of two CWC  
9 factors be used. This results in an average CWC factor of 4.8391 percent.  
10 Staff proposes this adjustment to the CWC factor because:

- 11 • The lead/lag study was not undertaken by an independent third party;
- 12 • The CWC factor for the Test Year forecasts cash working capital in  
13 rate base not for a single year, but for the period of time rates are in  
14 effect;
- 15 • As demonstrated, the increasing revenue lag, significant decline in  
16 operating expenses lead days, and the modest declining dollar  
17 expense results in a significant impact to the CWC factor; and
- 18 • The diametrically opposed trend between increasing revenue lag days  
19 and declining expense lead days in the projected UG 433 CWC factor  
20 combined with the inclusion of paid time off in the UG 433 study does not  
21 provide an adequate basis to establish a trend for use in estimating the  
22 Company's future cash working capital needs.

1 **Q. What is Staff's recommendation regarding the amount of CWC to**  
2 **include in Avista's Test Year revenue requirement?**

3 A. Staff's recommendation is to apply the average CWC factor of  
4 4.8391 percent to the Operations and Maintenance (O&M) and tax expense  
5 included in the Commission final order. Based on Staff's opening testimony,  
6 Staff's adjusted Test Year O&M and tax expenses are \$60.876 million.<sup>51</sup>  
7 Applying a 4.8391 percent CWC factor to the Staff-adjusted Test Year O&M  
8 and tax expenses results in \$2.946 million CWC in rate base; a reduction to the  
9 Company's Test Year CWC in rate base of (\$1.887) million.

10 Staff also recommends that Avista hire an independent third party to  
11 undertake a lead/lag study and have the results available prior to Avista's filing  
12 its next general rate case.

13 **Q. Does this conclude your testimony?**

14 A. Yes.

---

<sup>51</sup> Per Avista/503, Schultz/page 1 at line 4, the Company included \$28.977 million of cash only gas purchase expense as a component of O&M when determining its cash working capital need. This represents a ratio of approximately 41.5 percent of the 2020 Oregon total gas purchase expense. For the purpose of calculating Staff's proposed CWC adjustment, Staff included the Company's cash only gas purchase expense ratio of 41.5 percent in the O&M expense total stated here.

CASE: UG 433  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 301**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

**WITNESS QUALIFICATION STATEMENT**

**NAME:** Brian Fjeldheim

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Financial Analyst  
Energy Rates, Finance and Planning Division

**ADDRESS:** 201 High Street SE. Suite 100  
Salem, OR. 97301

**EDUCATION:** Bachelor of Science, Business Accountancy  
Regis University, Denver, CO

Bachelor of Science, Aviation Technology  
Metropolitan State College of Denver, Denver, CO

**EXPERIENCE:** I have been employed as a Senior Financial Analyst by the Oregon Public Utility Commission since May of 2018 in the Rates, Finance, and Audit Division. I currently perform a range of financial analysis duties related to natural gas and electric utilities, with a focus on rate case, operational audit, and annual Purchased Gas Adjustment (PGA) filings. I have participated in utility general rate cases and power cost filings in the following dockets: Cascade Natural Gas – UG 347, Avista Utilities – UG 366, NW Natural – UG 388, PacifiCorp – UE 374, Avista Utilities – UG 389, Cascade Natural Gas – UG 390, PacifiCorp – UE 390, PGE – UE 391, and PGE – UE 394.

I have nine years of professional level financial analysis and accounting experience. I was previously employed as a Budget and Fiscal Analyst with the Oregon Department of Justice (DOJ), where I was responsible for the budget build and ongoing budget execution of four legal divisions with 165 staff members and a biennial budget of \$75 million. Prior to DOJ, I was employed as a Senior Budget Analyst with the Oregon Department of Administrative Services (DAS) and was responsible for the budget build, ongoing budget execution and cash flow analysis for the state data center with a biennial budget of \$165 million. Prior to DAS, I worked as a Financial Analyst for the Insurance Division of the Department of Consumer and Business Services (DCBS), where I performed financial analysis and solvency surveillance of nine Oregon insurers with annual revenues of \$1.4 billion and assets of \$1.1 billion.

CASE: UG 433  
WITNESS: BRIAN FJELDHEIM

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 302**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	1/27/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff - Fox	RESPONDER:	J. Baldwin-Bonney/K. Schultz
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 151 Supplemental	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

Regarding “2.06 - 2.08 - CAP20 OR.xlsx” and the worksheet “CAP 20.5 - 2021 ADFIT” therein,

- a. Please explain why the EOP gas distribution ADFIT adjustment has reversed sign. Figures below for reference.
- |      |                            |             |
|------|----------------------------|-------------|
| i.   | 2018 EOP in 2019 (UG 366)  | \$433,761   |
| ii.  | 2019 EOP in 2020 (UG 389)  | \$526,271   |
| iii. | 2020 EOP in 2021           | (\$419,198) |
| iv.  | 2020 EOP in 2022 full year | (\$822,312) |

**SUPPLEMENTAL RESPONSE (01/27/2022):**

As indicated in Staff\_DR\_216, the Company planned to update transfers to plant with actuals through December 31, 2021 and a revised forecast for 2022-2023 (new growth revenue transfers to plant only for the Test Year, September 1, 2022 through August 31, 2023) in the first quarter of 2022.

The Company has updated transfer to plant totals with actuals for August through December 2021 (January through July 2021 were already actuals in the Company’s original filing), a revised transfer to plant forecast for all capital additions for January through August 2022, and new growth revenue only for September 2022 through August 2023.<sup>1</sup> These updates are reflected in Adj. 2.07 – 01.01.2021-08.31.2022 Capital Additions and Adj. 2.08 – 09.01.202-08.31.2023 Customer-Growth Capital. Please see to Staff\_DR\_151 Supplemental Attachment A for the updated capital additions workpapers (referred to in the Company’s original filing as Mr. Baldwin Bonney’s workpapers titled ‘2.06 – 2.08 – CAP20 OR’).

**For capital additions**, the impact of updating transfers to plant with 2021 actuals and a revised forecast of all capital additions for January through August 2022, as reflected in Adj. 2.07 – 01.01.2021-08.31.2022 Capital Additions, results in an approximately \$431,000 decrease in expense, \$367,000 increase to net operating income, \$5,306,000 increase to rate base and **\$10,000 increase to revenue requirement**, which is incremental to the revenue requirement after taking into account the cost of capital settlement and is inclusive of the update from the Company’s original response to Staff\_DR\_151.

<sup>1</sup> The Company has updated Adj. 2.01 – Test Year Revenue Load to the most current customer load forecast in Staff\_DR\_161. Thus, the Company is updating new growth revenue capital additions to the latest forecast as well in this supplemental response.



For growth revenue transfers to plant, the impact of updating new growth revenue transfers to plant in the Test Year, as reflected in Adj. 2.08 – 09.01.202-08.31.2023 Customer-Growth Capital, results in an approximately \$36,000 increase in expense, \$21,000 decrease to net operating income, \$1,512,000 increase to rate base and **\$166,000 increase to revenue requirement**, which is incremental to the revenue requirement after taking into account the cost of capital settlement and is inclusive of the update from the Company’s original response to Staff\_DR\_151.

For more detail regarding the updates to Adj. 2.07 and Adj. 2.08, below are explanations of the work performed in updated worksheets (or tabs) contained, and highlighted green, in Staff\_DR\_151 Supplemental Attachment A:

- **CAP – Summary.SUP:** This tab summarizes, and compares to the originally filed, the updated transfers to plant included within the Pro Forma Capital Additions Adjustments 2.07 and 2.08. The updated values are reflected in the columns labeled ‘01.01.2021 - 08.31.2022 Plant Additions Adjustment’ (Column I) and ‘09.01.2022-08.31.2023 Plant Additions - Revenue Growth’ (Column O). These are specific summary values (in \$000s) for both actual additions (January 2021 – December 2021) and the expected additions (January 2022 – August 2023). The new values for the adjustments are detailed beginning in columns I – S and are noted as ‘Updated Adjustments.’ Adj. 2.06 – 12.31.2020 AMA – EOP Capital remained unchanged as a part of this update.

In addition to an updated summary, a comparison from the originally filed adjustment is provided. The originally filed adjustment calculation is located in columns W – AN, with a comparison of the updated versus originally filed reflected in columns AR – BI.

- **CAP 20.5 – 2021 ADFIT.AMND:** This worksheet illustrates the corrected ADFIT values as already identified in the Company’s original response to Staff\_DR\_151.
- **CAP 22.1.SUP – Additions:** This is the capital additions model, adjusted to use actual plant additions for 2021 with the new estimated transfer to plant totals for January 2022 through August 2022. The subsequent calculations of expense, adjustments to accumulated depreciation, and the deferral of federal income taxes on expense differences are detailed, with summaries of total adjustments being calculated for use in ‘CAP – Summary.SUP’.
- **CAP 22.1.1.SUP – Addtns Detail:** This worksheet summarized all the additions by plant type. The information comes from worksheet CAP 22.1.3.SUP (discussed below) with allocations for differing life of software from ‘CAP 22.1.2.SUP – Allocations’ (discussed below). Additions can be seen as either allocated or direct, and the final summarized totals are what are pulled to ‘CAP 22.1.SUP – Additions.’
- **CAP 22.1.2.SUP – Allocations:** Due to limited history for software assets having a life shorter than 5 years, all future software that is being placed into service is being allocated by a ratio derived from total software additions since the accounting order approving shorter lives was provided in May 2021. To date, approximately 25% of software has not had a life of 5 years, but had an amortizable life of two or three years. Expected software investments that ‘go-live’ are allocated proportionally to these shorter lives, as detailed in this worksheet.

- **CAP 22.1.3.SUP - BI -DoNotPrint:** This worksheet details the base data used for all expected capital additions that either have transferred to plant, or those that are expected to, by month on both a system basis, and Oregon allocated.
- **CAP 23.1.SUP - New Revenue:** Similar to ‘CAP 22.1.SUP – Additions’ discussed above, this worksheet calculates the adjustments specific to additions required for expected new customers within the Test-Year (September 2022 – August 2023). The process used was the same as with the original filing, only updated to reflect current expected costs. Additions can be seen as either allocated or direct, and the final summarized totals are what are pulled to ‘CAP 22.1.3.SUP – New Rev Detail’ discussed below.
- **CAP 23.1.1 SUP New Rev Detail:** This worksheet details all additions for growth expected in Oregon. The summary values are calculated by Budgeted Item (BI) information pulled from ‘CAP 22.1.3.SUP - BI -DoNotPrint’ and are all specific to Oregon direct costs.

#### **ORIGINAL RESPONSE (11/12/2021):**

During the process of completing this response, the Company found two inadvertent errors in the calculation of the activity for the ADFIT liability account in the Company’s original filing. The first was the inadvertent inclusion of ADFIT associated with IDD #5 and meters, totaling \$89,588 in 2021 and \$60,680 ( $\$91,019/12*8$ ) in 2022 on an Oregon basis, both of which have now been excluded from the Oregon Distribution ADFIT calculation in this case. (These balances are deferred for return through the Tax Customer Credit discussed by witness Ms. Andrews.) Secondly, the adjustments as recorded were input in error with its signs reversed. As such, after taking into account these two components, the corrected amounts for Oregon Distribution ADFIT are as shown below:

i.	2020 EOP in 2021	\$ 329,610
ii.	2020 EOP in 2022 full year	\$ 731,293

These corrections are shown within Staff\_DR\_151 Attachment A, which is a corrected version of Ms. Schultz’s ‘2.06 – 2.08 – CAP20 OR’ workpapers from the Company’s original filing. Please refer to the tab ‘CAP 20.5 – 2021 ADFIT’, as well as the tab ‘CAP – Summary.’

The impact of updating the tab ‘CAP 20.5 – 2021 ADFIT’ within Adjustment 2.07 – 01.01.2021-08.31.2022 Capital Additions results in a \$20,000 increase to net operating income, \$3,986,000 increase to rate base, and \$355,000 increase to revenue requirement relative to the original filing.

**Avista's Supplemental Response to Staff Data  
Request 151, Attachment A**

**Is**

**Filed in electronic format**

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

JURISDICTION:	Oregon	DATE PREPARED:	01/04/2022
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Clay Storey
TYPE:	Data Request	DEPT:	Security
REQUEST NO.:	Staff – 294	TELEPHONE:	(509) 495-4132
		EMAIL:	clay.storey@avistacorp.com

**REQUEST:**

Regarding Avista's cybersecurity policies and procedures, please provide:

- a. A narrative overview describing how the Company secures their corporate and customer data as well as their digital infrastructure.
- b. A narrative description of the primary measures the Company is taking to improve and strengthen cybersecurity.

**RESPONSE:**

a. Avista understands that a safe, reliable, and secure energy infrastructure is essential to the economies in the areas that we serve and our customer's way of life and that intruders can use a variety of attacks to try and disrupt the delivery of safe, reliable, and secure energy. Attacks can not only have a reliability impact but also can lead to data breaches, ransomware, or other costly system repairs and threaten employee safety. Based on information from our government partners in the Information Sharing and Analysis Centers (ISACs), FBI, DHS, and State Fusion Centers, we know the attacks continue to grow in size and complexity and therefore it is prudent that Avista continues to invest in security.

Avista uses a defense-in-depth strategy to ensure the security of corporate, customer, and digital infrastructure. Using a defense-in-depth approach means we protect our corporate and customer data and digital infrastructure with multiple and complementary security controls such as firewalls, endpoint protection, web content filtering, email protection, security awareness training, phishing education, and multi-factor authentication. Having these different security controls makes it much harder for an attack to be successful because even if an attacker penetrates one layer of security control, our corporate and customer data and digital infrastructure remain safely guarded by the other layers of security that are in place.

Avista also utilizes the National Institute of Standards and Technology (NIST) Cybersecurity Framework as the foundation of our Security Program for securing all systems and information. The framework is based on existing standards, guidelines, and best practices for organizations to better manage and reduce cybersecurity risk. As part of the framework, Avista has implemented the framework functions of Identify, Detect, Protect, Respond and Recover to protect the confidentiality, integrity, and availability of Avista's corporate, customer, and digital infrastructure.

Below are sample projects and activities that demonstrate how Avista secures corporate, customer data, and digital infrastructure using the NIST framework.

Identify - *The Identify Function assists in developing an organizational understanding to managing cybersecurity risk to systems, people, assets, data, and capabilities.*

- User education and awareness including phishing testing
- Network access control to manage devices connected to the network
- Assessments by third parties (like DHS and the Washington Nation Guard)

Protect - *The Protect Function outlines appropriate safeguards to ensure the delivery of critical infrastructure services.*

- Firewalls and network segmentation to protect networks and systems
- Restriction of removable media to prevent data loss and viruses
- Restriction of administrative rights

Detect - *The Detect Function defines the appropriate activities to identify the occurrence of a cybersecurity event.*

- Intrusion detection to alert on security events
- Antivirus software to alert on virus detections
- Security event and incident software for alerting on security events

Respond - *The Respond Function includes appropriate activities to take action regarding a detected cybersecurity incident.*

- Development of incident response plans
- Testing of incident response processes
- Coordination with third parties for incident response

Recover - *The Recover Function identifies appropriate activities to maintain plans for resilience and to restore any capabilities or services that were impaired due to a cybersecurity incident.*

- Business continuity plans
- Disaster recovery planning
- Testing of business continuity and disaster recovery plans.

b. Avista is always taking measures to improve and strengthen our security layers and controls. The two primary ways we continue to improve and strengthen our security posture are through the refresh of existing security controls so it is always using the strongest security technology and expansion, or investment in new technology, which adds another layer of defense or addresses an emerging security risk. For example, Avista has recently refreshed its endpoint protection platform to a different vendor. The legacy solution was based on traditional signature-based technology for malware detection. When it was time to refresh, we determined it was best to move away from signature-based technology to a solution that was behavioral-based which should allow for faster detection and response of security incidents when compared to the legacy solution.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/04/2022
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Clay Storey
TYPE:	Data Request	DEPT:	Security
REQUEST NO.:	Staff – 295	TELEPHONE:	(509) 495-4132
		EMAIL:	clay.storey@avistacorp.com

**REQUEST:**

Has Avista ever had a cybersecurity audit performed by a federal or state agency? If yes, please provide a summary of the most recent cybersecurity audit findings.

**RESPONSE:**

Avista is consistently engaging with 3rd parties to evaluate the effectiveness of our cyber security program. The most recent assessment by a federal or state agency was performed in partnership with the Transportation Security Administration (TSA). TSA partnered with the Cybersecurity and Infrastructure Security Agency (CISA) and performed a Validated Architecture Design Review (VADR) in 2021.

This voluntary assessment reviewed Avista’s natural gas systems, networks, and security services to determine if they are designed, built, and operated in a reliable and resilient manner. VADRs are based on standards, guidelines, and best practices and are designed for Operational Technology (OT) and Information Technology (IT) environments and include an architecture design review, system configuration, and log review, and network traffic analysis.

At a high-level CISA noted strength in our dedicated OT security role, awareness, and training, architecture, use of multifactor authentication. The recommendations include using dedicated hardware to support OT equipment, improving documentation, and disaster recovery planning.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/05/2022
CASE NO.:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Fjeldheim	RESPONDER:	Clay Storey
TYPE:	Data Request	DEPT:	Security
REQUEST NO.:	Staff – 296	TELEPHONE:	(509) 495-4132
		EMAIL:	clay.storey@avistacorp.com

**REQUEST:**

On an annual basis, for each of the years 2016 through 2020, how much money did Avista spend on cybersecurity? Please indicate which expenditures were recorded as expenses and which were recorded as capital additions/rate base.

**RESPONSE:**

Please see Staff\_DR\_296 Attachment A for the expense details surrounding enterprise, physical, and cyber security for the years 2016-2020.

Please also see Staff\_DR\_296 Attachment B for details on the capital transfer-to-plant amounts for the Expenditure Requests (ERs) that include capital additions related to enterprise, physical and cyber security.<sup>1</sup> Staff\_DR\_296 Attachment B includes transfers-to-plant for 2020 on a system wide and OR allocated basis which for those specific ERs are included in the Company's base year (2020).

The Company has not included a pro-forma adjustment specific to information technology (IS/IT) O&M and capital additions in the Test Year (September 1, 2022 – August 31, 2023). However, the O&M amounts are increased from the 2020 Base Year to the Test Year based on CPI in Adj. 2.00 – Test Period Expense Adjustment.

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<sup>1</sup> Please note that prior to 2018 cyber and physical security projects were funded from a common business case. Having one business case made it difficult to track cyber and physical costs separately. Avista recognized the need to be able to track cyber and physical security costs separately and created new business cases to support the tracking and reporting needs.

<b>Cyber O&amp;M</b>	<b>System</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
SEO		979,917	906,343	1,130,204	1,273,839	1,409,067
A09		469,918	651,053	1,037,234	996,582	1,253,650
<b>Total</b>		<b>1,449,835</b>	<b>1,557,396</b>	<b>2,167,438</b>	<b>2,270,421</b>	<b>2,662,718</b>

	<b>Gas South</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
SEO		77,960	75,752	96,492	103,858	121,773
A09		40,958	60,073	96,629	88,785	116,539
<b>Total</b>		<b>118,918</b>	<b>135,824</b>	<b>193,120</b>	<b>192,644</b>	<b>238,312</b>

<b>Physical O&amp;M</b>	<b>System</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		<b>366,228</b>	<b>371,894</b>	<b>380,064</b>	<b>400,193</b>	<b>394,879</b>

	<b>Gas South</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		<b>36,343</b>	<b>37,274</b>	<b>34,654</b>	<b>39,290</b>	<b>40,140</b>

<b>EBC O&amp;M</b>	<b>System</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		<b>151,031</b>	<b>172,355</b>	<b>142,860</b>	<b>136,130</b>	<b>128,523</b>

	<b>Gas South</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		<b>13,016</b>	<b>15,837</b>	<b>13,309</b>	<b>12,338</b>	<b>11,888</b>

<b>TOTAL</b>	<b>System</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		<b>1,967,094</b>	<b>2,101,644</b>	<b>2,690,362</b>	<b>2,806,744</b>	<b>3,186,120</b>

	<b>Gas South</b>					
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		<b>168,277</b>	<b>188,935</b>	<b>241,083</b>	<b>244,272</b>	<b>290,340</b>

Please note the categories (physical, cyber, etc.) are based on the most readily available sort parameters. As such, while the totals tie, there may be some slight differences between categories.



**Avista Security Transfers to Plant 2016-2020**

Activity Code (All)

Sum of Current Activity cost SUM				Year					Grand Total
ERval	ER Desc	Asset Service	Jurisdiction	2016	2017	2018	2019	2020	
<b>5010</b>	<b>Enterprise Business Continuity</b>	CD	AA	15,999	305,315	257,453	-		578,767
		GD	AA		335,067	62	-		335,129
<b>5010 Total</b>				<b>15,999</b>	<b>640,382</b>	<b>257,515</b>	<b>-</b>		<b>913,896</b>
<b>5014</b>	<b>Security Systems</b>	CD	AA	2,642,173	973,070	745,517	2,554,346	219,413	7,134,518
		GD	OR	-					-
<b>5014 Total</b>				<b>2,642,173</b>	<b>973,070</b>	<b>745,517</b>	<b>2,554,346</b>	<b>219,413</b>	<b>7,134,518</b>
<b>5032</b>	<b>Enterprise Security</b>	CD	AA				762,662	2,818,659	3,581,322
<b>5032 Total</b>							<b>762,662</b>	<b>2,818,659</b>	<b>3,581,322</b>
<b>5033</b>	<b>Facilities and Storage Locations Security</b>	CD	AA				1,009,634	397,917	1,407,550
<b>5033 Total</b>							<b>1,009,634</b>	<b>397,917</b>	<b>1,407,550</b>
<b>5152</b>	<b>Payment Card Industry (PCI)</b>	CD	AA				617,112	788,336	1,405,448
<b>5152 Total</b>							<b>617,112</b>	<b>788,336</b>	<b>1,405,448</b>
<b>Grand Total</b>				<b>2,658,172</b>	<b>1,613,452</b>	<b>1,003,032</b>	<b>4,943,754</b>	<b>4,224,324</b>	<b>14,442,734</b>

Note: Directly charged costs to states other than OR have been filtered out of the above table.

OR allocation (CD.AA)	8.716%	9.227%	9.316%	8.909%	9.296%	
OR allocation (GD.AA)	30.366%	31.442%	31.438%	30.224%	30.968%	Total
Oregon Allocated	<b>231,686</b>	<b>223,308</b>	<b>93,456</b>	<b>440,439</b>	<b>392,693</b>	<b>1,381,583</b>
Oregon Direct	-	-	-	-	-	-
Total Oregon	<b>231,686</b>	<b>223,308</b>	<b>93,456</b>	<b>440,439</b>	<b>392,693</b>	<b>1,381,583</b>

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

JURISDICTION:	Oregon	DATE PREPARED:	01/05/2022
CASE NO.:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Fjeldheim	RESPONDER:	Clay Storey
TYPE:	Data Request	DEPT:	Security
REQUEST NO.:	Staff – 297	TELEPHONE:	(509) 495-4132
		EMAIL:	clay.storey@avistacorp.com

**REQUEST:**

Does the current rate case include cybersecurity investments/expenditures? If yes, please provide:

- a. A description of the investments/expenditures,
- b. The total dollar amount,
- c. A brief synopsis of how these expenditures will improve/strengthen the Company's cybersecurity defenses, and
- d. All references in the rate case filing, to include supporting exhibits and Company data request responses, addressing this issue.

**RESPONSE:**

Yes, the Company's current rate case includes cybersecurity investments/expenditures.

**A. Current investments include:**

- Privilege Management – Provides temporary heightened privileges to conduct administrative level system changes.
- Network Access Control – Device identification that connects to Avista's corporate network and enforces restrictions to unallowed devices.
- Firewall refresh – Replacement of firewalls that are near end of life.
- Removable media control – The project will limit who can use USB drives and other removable media.
- Endpoint security refresh – The security software that protects our computer systems needs to be upgraded to the latest version.
- Network device authentication refresh – Provides administrative level access to devices on the corporate network.
- Password Filtering – Updates technical password controls to reduce weak or compromised password usage to make the more resistant to password guessing attacks.
- Vulnerability management refresh – The system used to detect vulnerabilities is due to be refreshed.
- Security monitoring system refresh - The primary tool used by security to monitor for security events needs to be refreshed.

B. Please see the Company's response to Staff\_DR\_296 and Staff\_DR\_302.

C. The combination of these expenditures will help Avista Identify, Detect, Respond, and Recovery from cybersecurity events and mature its security posture against the National Institute of Standards and Technology (NIST) Cyber Security Framework. Below is how each project relates to the NIST framework. A detailed overview of the NIST Cyber Security Framework is provided in the Company's response to Staff\_DR\_294.

- Privilege Management – [Protect]
- Network access control – [Identify]
- Firewall refresh – [Protect]
- Removable media control – [Detect]
- Endpoint security refresh – [Protect]
- Network device authentication refresh – [Identify]
- Password Filtering – [Protect]
- Vulnerability management refresh – [Identify]
- Security monitoring system refresh – [Detect]

D. As noted in the Company's response to Staff\_DR\_296, the Company has not included a pro-forma adjustment specific to information technology (IS/IT) O&M and capital additions in the Test Year (September 1, 2022 – August 31, 2023). However, the O&M amounts are increased from the 2020 Base Year to the Test Year based on CPI in Adj. 2.00 – Test Period Expense Adjustment. Please refer to Staff\_DR\_136 Supplemental for updated Adj. 2.00 – Test Period Expense workpapers.

Company witness Mr. Baldwin-Bonney's testimony, Exhibit 700, discusses the capital additions and related capital adjustments (Adj. 2.06 – 12.31.2020 AMA – EOP Capital Adjustment and Adj. 2.07 – 01.01.2021-08.31.2022 Capital Additions Adjustment) included in this case that contain IS/IT investments.<sup>1</sup> Business Cases associated with the capital additions included in the case are contained in Mr. Baldwin-Bonney's Exhibit 702 – Revised. Please refer to Staff\_DR\_151 for updated capital adjustment workpapers.

For additional data requests related specifically to cyber security and information technology investments/expenditures, please see Staff Data Requests 294 through 303.

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<sup>1</sup> Adj. 2.08 – 09.01.2022-08.31.2023 Customer-Growth Capital Adjustment is specially related to new growth capital additions forecasted to occur during the Test Year and does not contain any forecasted IS/IT capital additions.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/04/2022
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Clay Storey
TYPE:	Data Request	DEPT:	Security
REQUEST NO.:	Staff – 298	TELEPHONE:	(509) 495-4132
		EMAIL:	clay.storey@avistacorp.com

**REQUEST:**

In the past five years, has the Company:

- a. Suffered a data breach? If yes, please provide a narrative of the breach, the monetary impact to the Company, and the number of customers affected.
- b. Suffered any damage to digital or physical systems due to an external cyber intrusion? If yes, please provide a narrative description for each occurrence, to include steps taken to mitigate the damage and prevent future attacks.
- c. Received notification from NERC of a critical infrastructure protection (CIP) plan violation related to cybersecurity? If yes, please provide
  - i. The date of each infraction,
  - ii. A description of the violation,
  - iii. A description of the action taken against the Company (e.g. fine, sanction), and
  - iv. The dollar amount for each fine or sanction (if any).

**RESPONSE:**

- a. In 2021, a third party used by Avista for certain energy efficiency program validation in Washington and Idaho (not Oregon) suffered a data breach. While the data breach did not impact any of Avista's systems, certain customer data was impacted since it was stored on the third parties systems. The data was not considered Personal Identifiable Information (PII), but Avista chose to notify the ~25,000 Washington and Idaho customers impacted and offer one year of credit monitoring. This event is still in progress, so the total costs are not yet known, but our contract with the third party allows Avista to be reimbursed for any costs related to the breach.
- b. Avista has not suffered any other damages related to cyber intrusion.
- c. Pursuant to the NERC Rules of Procedure, Appendix 4C, *Compliance Monitoring and Enforcement Program*, Avista is subject to periodic compliance monitoring to include compliance audits, compliance self-certifications, compliance spot checks, and data submittals. In addition, Avista may self-report to WECC any instances of potential noncompliance discovered internally. NERC delegates compliance monitoring and enforcement activities to six Regional Entities. Avista's Regional Entity is the Western Electricity Coordinating Council ("WECC").

WECC uses the following common enforcement dispositions to address potential noncompliance discovered by WECC or reported by Avista.

1. Dismissal: The Dismissal disposition is used when WECC determines the potential noncompliance is not enforceable.
2. Compliance Exception (“CE”): WECC may utilize the CE disposition at its discretion to address potential noncompliance that poses a minimal risk to the reliability of the Bulk Electric system (“BES”). A CE results in no penalty, does not become a confirmed violation, and is not included in Avista’s compliance history.
3. Find, Fix and Track (“FFT”): The FFT disposition may be used to address potential noncompliance that poses a minimal or moderate risk to the reliability of the BES and/or based on circumstances surrounding the noncompliance. A FFT results in no penalty, does not become a confirmed violation, and is included in Avista’s compliance history.
4. Expedited Settlement Agreement (“ESA”): WECC may utilize the ESA to expedite formal settlement negotiations for issues determined as formal Violations by WECC. ESAs warrant a penalty based on the NERC Sanction Guidelines.
5. Notice of Alleged Violation (“NOAV”): WECC may utilize the NOAV disposition in circumstances that do not warrant Dismissal, CE, FFT, or ESA. NOAVs warrant a penalty based on the NERC Sanction Guidelines.

During compliance years 2017 through 2021 (“DR 298 Period”), WECC did not issue to Avista an ESA or a NOAV related to any potential noncompliance discovered by WECC or reported by Avista. Avista was issued CEs and FFTs during the DR 298 Period. While Avista believes the CEs and FFTs issued during the DR 298 Period are not considered confirmed violations, they are submitted in the spirit of transparency.

<b>Discovery Date (Initial Potential Noncompliance Date)</b>	<b>Discovery Method</b>	<b>Subject of Potential Noncompliance</b>	<b>Enforcement Disposition</b>	<b>Penalty or Sanction</b>
6/15/2017 (4/9/2017)	Self-Report	Lack of timely recurrence of personnel background check	CE	\$0
1/29/2019 (5/1/2018)	Self-Report	Exceedance of recurrence timeline for cyber and physical security training	CE	\$0
4/1/2019 (3/2/2019)	Self-Report	Lack of timely removal of unescorted physical and remote cyber access upon employee termination	CE	\$0
4/26/2019 (4/20/2016)	Audit	Incomplete physical security plan	CE	\$0
4/26/2019 (4/20/2016)	Audit	Lack of physical security plan update	CE	\$0
4/26/2019 (7/1/2016)	Audit	Lack of two-factor authorization use for physical access with a hard key	FFT	\$0

4/26/2019 (7/14/2016)	Audit	Incomplete visitor logs	FFT	\$0
4/26/2019 (10/30/2018)	Audit	Lack of removable media scan prior to use; Lack of required security controls on transient cyber assets (i.e. field laptops)	FFT	\$0
4/26/2019 (11/30/2018)	Audit	Lack of timely removal of unescorted physical access for a transferred employee	FFT	\$0
11/15/2019 (6/13/2017)	Self-Report	Lack of timely notification of changes to the cyber security incident response plan	CE	\$0
1/28/2021 (2/19/2021)	Self-Report	Lack of timely installation of a software security patch	CE	\$0

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

JURISDICTION:	Oregon	DATE PREPARED:	12/31/2021
CASE NO:	UG 433	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff	RESPONDER:	David Plut
TYPE:	Data Request	DEPT:	Information Services
REQUEST NO.:	Staff – 299	TELEPHONE:	(509) 495-7588
		EMAIL:	david.plut@avistacorp.com

**REQUEST:**

Please provide IT cost information in the following MS Excel table format:

Costs	2016	2017	2018	2019	2020	UG 433 Request	Percent Change 2016 to UG 433
Personnel							
Services & Supplies							
Contracting / Professional Services							
Other							
<b>Total</b>							

**RESPONSE:**

Please see Staff\_DR\_299 attachment A for the information requested above.

ORG Level 1	(Multiple Items)
Project Number	(Multiple Items)
Expenditure Type	(All)

Oregon Only

<b>Sum of Gas South Amount</b>	<b>Column Labels</b>				
<b>Row Labels</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Contracting / Professional Services	\$328,965	\$288,334	\$388,172	\$386,242	\$374,741
Other	\$31,231	\$57,809	\$64,497	\$130,022	\$198,555
Personnel	\$463,685	\$545,869	\$597,978	\$642,877	\$736,491
Services and Supplies	\$1,081,410	\$1,221,495	\$1,360,300	\$1,384,202	\$1,519,237
<b>Grand Total</b>	<b>\$1,905,292</b>	<b>\$2,113,507</b>	<b>\$2,410,947</b>	<b>\$2,543,343</b>	<b>\$2,829,023</b>

ORG Level 1	(Multiple Items)
Project Number	(Multiple Items)
Expenditure Type	(All)

System

<b>Sum of Transaction Amount</b>	<b>Column Labels</b>				
<b>Row Labels</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Contracting / Professional Services	\$3,801,187	\$3,129,681	\$4,190,700	\$4,380,755	\$4,269,689
Other	\$721,099	\$1,024,491	\$1,083,268	\$1,540,825	\$2,385,653
Personnel	\$6,204,336	\$6,436,602	\$7,093,675	\$7,594,866	\$8,254,530
Services and Supplies	\$13,196,881	\$13,890,211	\$15,250,767	\$16,581,534	\$17,925,796
<b>Grand Total</b>	<b>\$23,923,501</b>	<b>\$24,480,985</b>	<b>\$27,618,411</b>	<b>\$30,097,979</b>	<b>\$32,835,668</b>



ORG Level 1	SEO	
Project Number	(Multiple Items)	
Expenditure Type	(All)	Oregon Only

<b>Sum of Gas South Amount</b>	<b>Column Labels</b>				
<b>Row Labels</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Contracting / Professional Services	\$15,455	\$12,260	\$17,774	\$14,491	\$9,622
Other	\$4,491	\$7,762	\$5,720	\$45,071	\$42,730
Personnel	\$54,931	\$66,633	\$74,260	\$82,896	\$109,436
Services and Supplies	\$7,586	\$4,421	\$11,307	\$9,799	\$9,242
<b>Grand Total</b>	<b>\$82,463</b>	<b>\$91,076</b>	<b>\$109,061</b>	<b>\$152,256</b>	<b>\$171,031</b>

ORG Level 1	SEO	
Project Number	(Multiple Items)	
Expenditure Type	(All)	System

<b>Sum of Transaction Amount</b>	<b>Column Labels</b>				
<b>Row Labels</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Contracting / Professional Services	\$177,316	\$133,723	\$190,787	\$162,651	\$103,631
Other	\$57,552	\$84,036	\$63,818	\$463,781	\$421,971
Personnel	\$711,374	\$807,460	\$889,145	\$1,037,396	\$1,276,778
Services and Supplies	\$87,040	\$47,917	\$121,375	\$109,991	\$99,424
<b>Grand Total</b>	<b>\$1,033,283</b>	<b>\$1,073,136</b>	<b>\$1,265,125</b>	<b>\$1,773,820</b>	<b>\$1,901,804</b>

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

JURISDICTION:	Oregon	DATE PREPARED:	01/07/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Fjeldheim	RESPONDER:	Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 300	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

Please provide Avista’s FTE count for IT staff in the following MS Excel table format:

	2016	2017	2018	2019	2020	UG 433 Request	Percent Change 2016 to UG 433
FTE							

**RESPONSE:**

The table below provides the FTE count for the system IT staff from 2016 through 2020 as of December of each year. Please note that these numbers represent headcount and are not representative of the FTE (calculated as total hours / 2080) per the Company’s 3.02 Restate Labor and Wages adjustment.

	2016	2017	2018	2019	2020	UG 433 Request	Percent Change 2016 to UG 433
FTE	131	139	148	157	165	165	26%

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

JURISDICTION:	Oregon	DATE PREPARED:	01/05/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff-Fjeldheim	RESPONDER:	Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 301	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

For each of the component FTE included in Avista's response to the previous DR:

- a. Please list the current job-title (i.e. Database Administrator 2, etc.).
- b. Please provide the time in-service at the Company.

**RESPONSE:**

- a. & b.  
Please see Staff\_DR\_301 Attachment A.

## 2020 Active Employees IS/IT

Job Title	Employee Number	Time in-service at Avista (Years)
Analyst Business I -NE	05612	1.4
Analyst Business II	03719	12.3
Analyst Business II	03951	10.6
Analyst Business II	02923	14.9
Analyst Business Sys - Sr	04212	9.2
Analyst Business Sys - Sr	03900	11
Analyst Business Sys - Sr	65911	37.4
Analyst Business Sys - Sr	69094	6.5
Analyst Business Sys - Sr	89054	19
Analyst Business Sys - Sr	04618	6.4
Applications Mgr	02961	14.9
Business Cont and Dis Rec	04448	7.7
Business Tech Analyst II	05382	2.7
Business Tech Analyst II	04970	4.9
Business Tech Analyst II	05665	1.1
Business Tech Analyst II	05307	3.2
Business Tech Analyst II	04054	10.1
Chief Data Strategist	02412	17.1
Comm Shop Material Handle	05251	3.4
Comm Syst Tech	03653	12.6
Data Eng - Career	05270	3.4
Database Admin Associate	03379	6.5
Database Admin Career	05644	1.4
Database Admin Career	04743	6.3
Database Admin Career	04654	6.5
Database Admin Senior	01187	6.4
Database Admin Senior	01492	20.7
Dir App Sys Progmng	04807	5.9
Dir I T Infrastructure	00496	22.8
Dir of Security	03740	12.2
Domain Architect	05158	3.8
Domain Architect	04795	5.6
Domain Architect	04058	10.1
Elec/Computer Engineer	04445	7.8
Frmn Comm	01703	20.5
IS IT Vendor Contract Mgr	04704	6.5
IS/IT Lead 1	05282	3.3
IS/IT Lead 1 - NE	03898	11
IS/IT Lead 2	04597	6.9
IS/IT Lead 2	04593	6.9

Job Title	Employee Number	Time in-service at Avista (Years)
IS/IT Lead 2	04674	6.5
IS/IT Lead 3	05014	4.6
IT Finance Manager	04169	9.5
IT Program Mgr Career	03351	13.8
IT Program Mgr Career	04588	6.9
IT Program Mgr Senior	04591	6.9
IT Program Mgr Senior	04969	5
IT Program Mgr Senior	04787	6
IT Program Mgr Sr II	04051	10.1
IT Systems Analyst Assoc	05645	1.4
IT Systems Analyst Career	04912	5.5
IT Systems Analyst Career	04665	6.5
IT Systems Analyst Career	05610	1.4
IT Systems Analyst Career	05073	4.4
IT Systems Analyst Career	04925	5.4
IT Systems Analyst Career	04254	9.1
IT Systems Analyst Senior	04592	6.9
IT Systems Analyst Senior	05207	3.5
IT Systems Analyst Senior	04948	5.3
IT Systems Analyst Senior	05620	1.4
Jmn Comm Tech 1	02034	18.5
Mgr Applications	04077	10
Mgr Applications	04383	8.3
Mgr Applications	00441	13
Mgr Applications	02425	17
Mgr Applications	01768	20.2
Mgr Bus Cont and Dis Rec	04089	9.9
Mgr Data Strategy	00380	22.4
Mgr ET Shared Services	02454	3.5
Mgr IT Operations	02728	15.5
Mgr IT Operations	00388	5.4
Mgr IT Operations	05475	2.3
Mgr IT Operations	05497	2.2
Mgr IT Prog Mgmt	02665	15.9
Mgr Security Operations	04269	8.9
Mgr System Engr	03832	11.6
Network Engineer I	04043	10.1
Network Engineer II	04052	10.1
Network Engineer II	05650	1.3
Network Engineer II	04293	8.6
Network Engr Senior	04406	8.2
Network Engr Senior	02929	14.9
Network Engr Senior	04044	10.1

Job Title	Employee Number	Time in-service at Avista (Years)
Network Engr Senior	02639	16.1
Network Engr Senior	04053	10.1
Network Operator I	05317	3.1
Network Operator II	05263	3.4
Network Operator II	05104	4.2
Network Operator II	05100	4.3
Network Operator Senior	05097	4.3
Non Union D O Non Exempt	38877	12
Non Union D O Non Exempt	05069	4.1
Non Union D O Non Exempt	04502	7.5
Ntwrk Syst Tech	00955	21.9
Product Owner II	03576	12.9
Product Owner II	05479	2.3
Product Owner II	01925	2.4
Product Owner II	05484	2.3
Product Owner II	05466	1.7
Product Owner II	04428	8
Product Owner II	05506	2
Security Architect	04204	9.4
Security Architect	04671	6.5
Security Associate	04268	8.9
Security Associate	04271	8.9
Security Associate	05420	2.6
Security Associate	05233	3.1
Security Expert	04941	4.8
Security Expert	05488	2.2
Security Expert	05255	3.4
Security Expert	04881	5.6
Security Expert	05070	4.5
Security Expert	05486	2.3
Security Expert	03937	10.5
Security Expert	04901	5.6
Security Expert	04673	6.5
Security Expert	04275	8.8
Security Expert	05445	2.4
Security Expert	04799	5.9
Security Expert	05487	2.3
Security Expert	05134	4
Security Senior	05438	2.4
Software Dev Expert	00448	6.5
Software Dev Expert	04938	5.4
Software Dev Expert	04057	10.1
Software Dev Expert	04904	5.5

Job Title	Employee Number	Time in-service at Avista (Years)
Software Dev Expert	72544	6.5
Software Dev Expert	04670	6.5
Software Dev Expert	00778	22.2
Solution Architect	04854	5.7
Solution Architect	24331	3.8
Solution Architect	05165	3.8
Sr Comm Tech	00738	22.3
Sr Comm Tech	03822	11.7
Sr Comm Tech	02502	16.7
Sr Comm Tech	03914	10.8
Sr Comm Tech	03655	12.6
Sr Data Science Analyst	03816	11.7
Sr Data Science Engr	31894	10
Sr Data Science Engr	68802	25.7
Sr Mgr Network Engr	04817	5.8
Stu Spec Tech 4	05586	0.9
System Architect	04706	6.5
System Architect	05196	3.6
System Engineer II	05193	3.7
System Engineer II	04664	6.5
System Engineer II	04663	6.5
System Engineer II	04662	6.5
System Engineer II	04967	5
System Engineer II	04668	6.5
System Engr III	04667	6.5
System Engr III	47774	6.5
System Engr III	05572	1.7
System Engr III	04276	8.8
System Engr III	69590	6.5
System Technician II	03782	11.9
System Technician II	03783	11.9
System Technician II	05035	4.5
System Technician II	03385	13.7
System Technician II	05271	3.4
System Technician III	03302	13.9
System Technician III	04409	8.2
System Technician III	04947	5.3
Tech Assistant	04666	6.5
Tele Installer	15235	30.4
Tele Installer	67072	25.3

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

JURISDICTION:	Oregon	DATE PREPARED:	01/06/2021
CASE NO.:	UG 389	WITNESS:	Justin Baldwin-Bonney
REQUESTER:	PUC Staff – Fjeldheim	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 302	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Does the Test Year include projections for new IT projects, IT system upgrades, and/or incremental IT rate base additions? If yes, please provide:

- a. A breakout of expenditures by project, to include the total Company dollar amount, the Oregon allocated dollar amount, and the FERC account.
- b. A brief narrative describing why each project is needed and how ratepayers will benefit.

**RESPONSE:**

- a. The Test Year (September 1, 2022 through August 31, 2023) does not include projections for new IT projects, IT system upgrade or incremental rate base additions. All IS/IT transfers to plant included in the capital adjustments 2.06-2.08 represent new incremental costs proposed in this case. For a listing of each Expenditure Request (ER), please see Baldwin-Bonney Exhibit 702 – Revised, page 1.
- b. Baldwin-Bonney Exhibit 702 also includes business cases for each ER which provides a brief narrative, rationale and how customers will benefit. Additionally, Baldwin-Bonney testimony Exhibit 700 includes a description for the largest IS/IT projects.



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

JURISDICTION:	Oregon	DATE PREPARED:	12/31/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Angela Moffat/Cody Krogh
TYPE:	Data Request	DEPT:	IT/Supply Chain
REQUEST NO.:	Staff – 303	TELEPHONE:	(509) 495-4164
		EMAIL:	angela.moffat@avistacorp.com

**REQUEST:**

Does the Company have a formal acquisition policy or procurement procedure for IT projects? If yes:

- a. Please provide a copy of the current policy/procedure(s).
- b. Please provide a narrative description of Avista’s process(es) for acquiring IT resources.

**RESPONSE:**

Yes, procurement procedures at Avista are defined by Avista’s Supply Chain Management team. These guidelines and processes establish and maintain competent, dependable and competitive sources of supply in alignment with Avista’s Code of Conduct and Ethics. Procurement for IT projects follow these guidelines and procedures.

- a. Please see Staff\_303 Attachment A – Supply Chain Procedures.
- b. When a request for technical functionality is identified, we look to see if the functionality already exists within Avista’s portfolio of applications, as that will often be the least cost option and expand on the value delivered by the application. If Avista does not have something in portfolio, review of products/services in the market is done. The price point of these options then determines next best step in the procurement process as referenced in the document provided.



## Supply Chain Procedures

### Overview

Avista strives to conduct the procurement of goods and/or services in a disciplined manner, consistent with good business and internal control practices. This includes sustainable procurement decisions which consider environmental, economic, and social impacts.

Supply Chain Management ("Supply Chain") acts as Avista's authorized agent and primary contact for the procurement of goods and services to protect the financial and commercial interests of the Company and to obtain maximum value for each dollar of expenditure.

Supply Chain responsibilities include:

- Acquire goods/services to meet Avista's quality, quantity, safety, financial, and time requirements
- Negotiate for optimum value in terms of lowest overall cost
- Establish and maintain competent, reliable, and competitive supply sources
- Develop and maintain effective, fair, and ethical relationships with Contractors

All expenditure requests for the purchase of goods and contracts for services must be approved by the responsible manager in accordance with established corporate signature authority.

### Definitions

**Avista Representative:** An individual authorized to act on Avista's behalf and who serves as the primary point of contact related to third party performance and administration of a contract.

**Contractor:** All businesses, organizations and individuals that provide the goods and services that Avista uses in its operations. Includes, but is not limited to contractors, subcontractors, manufacturers, agents, distributors, and suppliers.

**Master Agreements:** Contracts with a particular Contractor that are utilized for multiple projects and/or to leverage company-wide purchases or services to achieve the greatest corporate value.

**Sourcing Approval Form:** Document appropriate review and approval when there are exceptions to standard procurement processes for goods and services. This Form requires approval by the corporate manager with signature authority equal to the estimated value of the transaction for:

- Sole source (no bid) agreements with a value of \$100,000 or more
- Contracts awarded to other than the lowest evaluated bidder if the value exceeds \$100,000
- A new agreement executed to replace an expired agreement with an existing Contractor. If the agreement is being executed for Avista's best interest in continuing its relationship with the Contractor, such justification should be explained. In this case, only the Supply Chain Manager's signature is required on the Sourcing Approval Form.

## **Federal Compliance Provisions**

Avista must comply with specific federal compliance provisions as described below. Supply Chain is responsible for administering the compliance processes unless otherwise noted. For additional information and guidance, contact the Legal Department or Supply Chain.

### ***Buy America Act***

Avista is subject to Buy America Act requirements when the Company is acting as a provider of goods or services for a federal-aid high construction program (highways, bridges, transit systems and terminals). Under Buy America, federal aid funds may not be obligated for a project unless iron and steel products used in such projects are manufactured in the United States.

### ***Conflict Minerals***

Under the Dodd-Frank Act, Avista must disclose the use of conflict minerals which are "necessary to the functionality or production" of a product manufactured by the Company or contracted by the Avista to be manufactured. Conflict minerals are minerals sourced from conflict-affected locations and which directly contribute to ongoing violence and forced labor in these regions. The Legal Department is responsible for the diligence and reporting processes.

### ***Davis-Bacon Act ("DBA")***

Avista and our subcontractors must pay the prevailing wage to all laborers and mechanics when we work on construction sites for public buildings and public works. We must also comply with DBA if the construction project involves a DBA related act or if the federal government provides assistance in the construction project with grants, loans and loan guarantees, or insurance. The purpose of DBA is to protect local workers from outside contractors who may underbid the local wage level when competing for federal projects.

### ***Federal Award / Grant Provisions***

For projects of which Avista is a recipient or subrecipient of a federal award or grant, we must comply with additional federal requirements (e.g., Buy American Act) and follow certain verification protocols to ensure our Contractors are not debarred, suspended, or otherwise excluded from receiving federal funding. Such verification is the responsibility of Supply Chain.

**National Defense Authorization Act**

Avista and our contractors and subcontractors must comply with the terms of Section 889 of the National Defense Authorization Act (“Section 889”) which creates a general prohibition on telecommunications or video surveillance equipment or services that are provided or produced to be used as a substantial or essential component of any system or as critical technology as part of any system. Avista and our contractors and subcontractors must ensure that all equipment provided to Avista does not include any equipment, materials parts or components that are produced, derived or maintained (regardless of any warranty provided) from companies and their associated subsidiaries or affiliates, including equipment produced by U.S. manufacturers that incorporate elements supplied by the covered entities as original equipment manufacturers or other kinds of supplier relationship that are based in or are related to those identified in Section 889, which, at the time of execution of the Agreement, includes the following companies: Huawei Technologies Company; ZTE Corporation; Hytera Communications; and Dahua Technology Company. The list of specified companies may change in accordance with modifications to Section 889 including the addition of new companies.

**Bulk Power System Equipment**

Avista and our contractors and subcontractors must comply with Executive Order 13920, *Executive Order on Securing the United States Bulk-Power System*, dated May 1, 2020 (“E.O. 13920”), which generally prohibits an acquisition, importation, transfer, or installation of bulk power system electric equipment designed, developed, manufactured, or supplied by persons owned by, controlled by, or subject to the jurisdiction of a foreign adversary. Avista and our contractors and subcontractors must ensure that all equipment provided does not include any equipment, materials, parts or components that are produced, derived or maintained (regardless of any warranty provided) from persons (and their associated subsidiaries or affiliates) owned by, controlled by, or subject to the jurisdiction of a foreign adversary (including equipment produced by U.S. manufacturers that incorporate elements supplied by covered persons). At this time identified foreign adversaries include the following countries: China, Russia, Cuba, Iran, North Korea, and Venezuela. The list of specified foreign adversaries may change in accordance with modifications to E.O. 13920 and the associated rulemaking process, including the addition of new foreign adversaries.

**Service Contracts**

A written contract is required, regardless of value, for all services including general, construction, professional, and field services. As a standard practice, the use of open-ended (evergreen) or time and materials service contracts without a not-to-exceed (“NTE”) amount is discouraged.

All contracts must meet corporate financial, tax, insurance, legal and risk management standards. Supply Chain is responsible for identifying and evaluating any liabilities as well as negotiating terms that result in a well-balanced and fair contract. Legal and Risk Management will be consulted as needed.

**Avista Representative**

An Avista Representative, authorized to act on Avista’s behalf, shall be identified for all contracts.

**Work Authorizations**

Work under a master contract is administered under a Work Authorization (“WA”). Each WA should represent a specific element of work under a master agreement. Combining WA’s for similar or related work may be acceptable providing the WA’s are not split into multiple documents as a means of circumventing the proper review and approval process.

**Change Orders**

A Change Order (“CO”) should specify the reason for the change, the impact on the schedule (if any) and the impact to the compensation (if any). Signature authority for approval of the CO is determined by comparing the total new dollar amount created by the CO to the original contract.

**Additional Work and Amendments**

Additional work under a project-specific contract is administered via a Change Order (“CO”). Revisions to an executed contract that change contractual terms are administered via an amendment, or by a CO, if the change involves the work or compensation. Finally, additional work and/or changes to an executed WA are administered via a CO. Supply Chain Management will work with the requestors to execute the appropriate contract document.

**Exceptions and Non-Standard Terms**

Avista’s standard contract terms and conditions govern all contracted activities. Significant deviations from Avista’s standard terms or use of terms and conditions provided by the counterparty must be approved by Legal. Waivers or adjustments to standard insurance requirements require Legal and Risk Management approval.

**Sourcing Approval Form:**

If a contract exceeds \$100,000 and it was not subject to Avista’s Request for Proposal (“RFP”) process, a Sourcing Approval Form is required. A subsequent Sourcing Approval Form may be required if a change order or amendment is made to the contract such that the total compensation exceeds the original approval amount.

**Contract Review and Approval Form:**

The Contract Review and Approval Form is used to document review and approval of arrangements for services by authorized representatives of Supply Chain, Legal, BU Management, and Risk Management.

**Procurement of Goods**

A purchase order is required for purchases exceeding \$1,000. Material requirements may not be split into multiple purchases as a means of circumventing the proper review and approval process. Requisitions are submitted via the iProcurement System utilizing established signature authority to ensure proper review and approval of expenditures.

**Competitive Bidding**

Avista is committed to contracting via competitive bidding to the maximum extent practical. Avista strives to invite enough bidders, including qualified diverse, local, and small businesses, to ensure sound competitive offerings. Bids are by invitation only.

Supply Chain is responsible for administering Avista's Request for Proposal ("RFP") processes and serves as the single point of contact to manage all communications, including clarifications or modifications, to ensure all RFP-related information is issued simultaneously to all potential bidders. Competitive bids are solicited through a formal, confidential RFP when the potential value of the contract is \$100,000 or more. RFP's of lesser value are evaluated for opportunity and subject to competitive bidding or written quotations as advised by Supply Chain.

CONTRACTED VALUE	BIDDING GUIDELINES
Over \$100,000	Formal Request for Proposal from Qualified Bidders
\$50,000 - \$99,999	Written Quotations from Qualified Contractors
Less than \$50,000	As Advised by Supply Chain

### ***Initiating an RFP***

The requestor is responsible for providing the Statement of Work ("SOW"), including technical specifications, drawings, tasks, deliverables, and/or special considerations. Requestors should strive to make the SOW and all attachments clear, understandable, and precise to invite competition whenever possible.

Bidders are encouraged to present their products and services at prices that reflect the current competitive markets, and to ensure that any exceptions are clearly noted by the bidders.

### ***RFP Evaluation***

Bids are opened privately by Avista only after the deadline for receiving proposals has passed.

Supply Chain will work with the requestor to review bids for responsiveness and perform a comparison with an emphasis on pricing, safety record, diverse, local, and small businesses, terms, exceptions and/or delivery.

The requestor is responsible for performing a technical evaluation to ensure each bid conforms to the technical specifications, standards, quality and/or other physical or operational concerns required under the RFP.

When the RFP is unusual or complex, or interpretation or comparison is difficult, Supply Chain and the requestor will validate pricing and commercial terms to ensure the integrity of the bids; determine if the bid contains an apparent error(s), and decide if a re-bid is warranted.

Additional financial and risk analyses will be performed as required. Legal and/or Risk Management will review exceptions, as necessary.

Following the review and evaluation of conforming proposals, Avista may: enter into negotiations with the preferred Contractor, or invite a short list of qualified bidders whose proposals are deemed most responsive to the RFP to participate in a second, "Best and Final Offer" evaluation round.

**Exceptions to the Competitive Bid Process**

In cases where Avista would benefit by using a specific contractor rather than conducting an RFP, a Sourcing Approval Form must be submitted to Supply Chain for review prior to commencing any purchasing or contracting activity.

Situations that require immediate procurement of materials or services to avoid placing Avista in a position that may affect its ability to conduct operations in a safe, efficient and cost-effective manner, a Sourcing Approval Form is required within 48 hours of the transaction, if the expense is greater than \$100,000 and traditional approval processes were not followed. Requestors should work with Supply Chain to fulfill emergency requirements and execute any such transactions whenever possible.

**Contractor Selection**

Avista Contractors are selected based on:

- Ability to provide materials, equipment and/or services in accordance with the specifications,
- Ability to meet standards for safety, quality, service level, and long-term benefit to Avista,
- Optimum value / lowest overall cost,
- Financial and business stability, past performance, and relevant experience; and
- Other pertinent factors as deemed necessary

Employees should avoid doing anything that may imply selection of a contractor on any basis other than the best interests of Avista or which could give an improper advantage to one Contractor over another.

Additional consideration may be given to local Contractors having manufacturing or major stocking facilities and diverse, local, and small businesses located within Avista's service area if all conditions are equivalent.

Foreign Contractors may be considered when qualified domestic Contractors are non-competitive, unable to meet delivery requirements, or the foreign product has design and performance characteristics desired by Avista that may not be available domestically.

**Contractor Relations**

Employees are expected to maintain impartial, objective, and fair business dealings with Contractors while promoting positive contractor relationships in all phases of the contracting and procurement cycle.

Special emphasis is placed on employees who are responsible for, or in a position to influence, the procurement of goods or services including employees with the responsibility to:

- Establish criteria or specifications for procurement of goods or services,

Docket No: UG 433

- Qualify, evaluate, recommend, or select Contractors,
- Receive, inspect, or accept goods or services on behalf of Avista,
- Manage projects and/or review Contractor performance, and/or
- Price, sell, or negotiate the sale of Avista goods or services

Employees must avoid solicitation or acceptance of any gifts or personal favors that may create or appear to create an obligation by the employee or Avista to provide preferential treatment. To avoid the appearance of impropriety, Avista pays employee expenses for business trips associated with Contractor site visits.

Employees must protect the confidential information of our Contractors. Passage of one Contractor's pricing information to a competitor is not only unethical but can be a violation of antitrust laws. It is never appropriate to discuss a Contractor's products or services with competitors. Likewise, Avista pricing must not be shared with other Contractors and/or their customers.

When on Avista property, Contractors must be escorted by an Avista employee, unless the Contractor has obtained appropriate clearance, including background checks.

Concerns with Contractor performance (delivery, quality, or conduct) should be brought to Supply Chain for resolution. The Legal Department will be consulted as needed.

## **Other Contracting & Purchasing Information**

### ***Equipment Leases***

Equipment leases must be reviewed and facilitated by Supply Chain. Equipment lease agreements that may potentially exceed \$50,000 require additional review by the Corporate Accounting Department.

### ***Real Property***

The Real Estate Department manages all real property (permits, franchises, deeds, and easements) Questions or requests for copies of real estate documents should be directed to Real Estate.

### ***Will Call Orders***

Employees must present identification at the time of pick-up for any "will call" purchases. Employees must legibly print their name, department, and phone number on the sales order.

### ***Inventory Material***

Material stocked in an Avista storeroom is for Company purposes only. This material should be utilized to ensure compliance with material standards and minimize additional spending on alternative products because of supplemental purchases.

### ***Credit Cards***

Refer to Avista's Corporate Credit Card Program Guidelines & Procedures for a complete list of acceptable uses and transaction processing.



### ***Contractor Code of Conduct***

Contractors are an important extension of our operations. Their commitment to ethics and compliance is essential as we work together to provide clean, safe, and reliable energy to those we serve. Avista's Contractor Code of Conduct sets forth the standards that must be met by all Contractors. This requirement extends throughout their supply chain, including their suppliers, agents, and subcontractors.

### **Questions & Contacts**

If you have questions or need further guidance, contact Supply Chain Management.

Updated 12/15/2021

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

JURISDICTION:	Oregon	DATE PREPARED:	02/22/2022
CASE NO:	UG 433	WITNESS:	Baldwin-Bonney
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Justin Baldwin-Bonney
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 341	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

In reference to Avista/700, Baldwin-Bonney/page 24, Table No. 7 and Avista/701, Baldwin-Bonney/page 8, Table No. 3; and Avista/701, Baldwin-Bonney/page 10 at line 7, there are differing transfer to plant dollar amounts provided for ER\_5005: Technology Refresh to Sustain Business Process.

- a. Please confirm the dollar amount to be transferred to plant for this ER/project.
- b. If the revised dollar amount differs from the Company's revenue requirement submission, please correct and file an amended revenue requirement document.

**RESPONSE:**

The values presented within Mr. Baldwin-Bonney's testimony on page 24, Table No. 7 and Mr. Baldwin-Bonney's Exhibit 701 on page 8, Table No. 3 are identical and represent the anticipated transfer to plant amounts that were included within the originally filed Adjustment 2.07 – 01.01.2021-08.31.2022 Capital Additions, and subsequently within the originally filed revenue requirement model.

The value presented in Mr. Baldwin-Bonney's Exhibit 701 on page 10 at line 7 was inadvertently misstated. Total capital additions for ER\_5005: Technology Refresh to Sustain Business Process captured in the originally filed proforma capital adjustment, Adjustment 2.07, amounted to \$75,121.

The Company updated transfers to plant with actuals through December 31, 2021 and a revised forecast for all capital additions for January through August 2022 in its supplemental response to Staff\_DR\_151. As per Staff\_DR\_151 Supplemental, the updated transfer to plant total allocated to Oregon for ER\_5005: Technology Refresh to Sustain Business Process is \$ 75,661. This can be found in the updated capital additions workpapers, Staff\_DR\_151 Supplemental Attachment A. Worksheet 'CAP 22.1.3.SUP – BI -DoNotPrint' contains all capital additions by Business Case, Expenditure Request (ER) and Budget Item (BI) in a table that can be filtered. The overall impact of the Company's proposed rate base and revenue requirement for the updated transfers to plant was provided in Avista's response to Staff\_DR\_151 Supplemental.

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

JURISDICTION:	Oregon	DATE PREPARED:	02/22/2022
CASE NO:	UG 433	WITNESS:	Baldwin-Bonney
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Justin Baldwin-Bonney
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 342	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

In reference to Avista/700, Baldwin-Bonney/page 17, Table No. 5 and Avista/701, Baldwin-Bonney/page 8, Table No. 3; and Avista/701, Baldwin-Bonney/page 13 at line 32, there are differing transfer to plant dollar amounts provided for ER\_5158: Customer Experience Platform Program.

- a. Please confirm the dollar amount to be transferred to plant for this ER/project.
- b. If the revised dollar amount differs from the Company's revenue requirement submission, please correct and file an amended revenue requirement document.

**RESPONSE:**

The values presented within Mr. Baldwin-Bonney's testimony on page 17, Table No. 5 and Mr. Baldwin-Bonney's Exhibit 701 on page 8, Table No. 3 are identical and represent the anticipated transfer to plant amounts that were included within the originally filed Adjustment 2.07 – 01.01.2021-08.31.2022 Capital Additions, and subsequently within the originally filed revenue requirement model.

The value presented in Mr. Baldwin-Bonney's Exhibit 701 on page 13 at line 32 was inadvertently misstated. Total capital additions for ER\_5158: Customer Experience Platform Program captured in the originally filed proforma capital adjustment, Adjustment 2.07, amounted to \$855,595.

The Company updated transfers to plant with actuals through December 31, 2021 and a revised forecast for all capital additions for January through August 2022 in its supplemental response to Staff\_DR\_151. As per Staff\_DR\_151 Supplemental, the updated transfer to plant total allocated to Oregon for ER\_5158: Customer Experience Platform Program is \$625,577. This can be found in the updated capital additions workpapers, Staff\_DR\_151 Supplemental Attachment A. Worksheet 'CAP 22.1.3.SUP – BI -DoNotPrint' contains all capital additions by Business Case, Expenditure Request (ER) and Budget Item (BI) in a table that can be filtered. The overall impact of the Company's proposed rate base and revenue requirement for the updated transfers to plant (including the reduced asset value for ER\_5158: Customer Experience Platform Program), was provided in Avista's response to Staff\_DR\_151 Supplemental.

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

JURISDICTION:	Oregon	DATE PREPARED:	02/22/2022
CASE NO:	UG 433	WITNESS:	Baldwin-Bonney
REQUESTER:	PUC Staff - Fjeldheim	RESPONDER:	Justin Baldwin-Bonney
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 343	TELEPHONE:	(509) 495-4130
		EMAIL:	justin.baldwinbonney@avistacorp.com

**REQUEST:**

For all ER projects noted in Avista/701, Baldwin-Bonney/page 8, Table No. 3, please provide a chart with Avista's current projected completion and transfer to plant date for each project ER.

**RESPONSE:**

Many of the ERs listed in Avista/701, Baldwin-Bonney/page 8, Table No. 3 are programmatic in nature and will continue to have on-going (often monthly) capital additions after the initial assets are placed in-service. Consistent with prior practice and accounting standards, capital additions are transferred-to-plant as the asset is installed for use and made used and useful providing service for customers. Thus, transfers-to-plant generally occur monthly as new assets are placed in-service.

Both the amount, and timing of transfer-to-plant balances, were updated in the Company's supplemental response to Staff\_DR\_151. Updated monthly transfer to plant balances can be found in the updated capital additions workpapers, Staff\_DR\_151 Supplemental Attachment A. Worksheet 'CAP 22.1.3.SUP – BI -DoNotPrint' contains all capital additions by Business Case, Expenditure Request (ER) and Budget Item (BI) in a table that can be filtered to identify when actual transfer-to-plant occurred through 2021 year end, with expected capital additions for the Performance & Capacity ER's (as identified in Baldwin Bonney's Exhibit 701, Table No. 3) by month for January 2021 through August 2022.

**CAP SUMMARY Workpaper Overview**

**Purpose:** The purpose of these workpapers is to calculate and present the adjustments to plant-in-service (as of the base year) to reflect the balance of plant-in-service expected during the forecast test year.

**Procedure:** This workpaper begins with the average of monthly average (AMA) results of operations as of and for the 12 months ended December 31, 2020 for plant-in-service and depreciation. The forecast test year plant-in-service and depreciation balances are arrived at through the combination of the following adjustments:

**Adjustment 2.06:**

This adjusts plant-in-service, accumulated depreciation, and accumulated deferred federal income taxes (ADFIT) to restate the December 31, 2020 AMA rate base to December 31, 2020 end of period (EOP) balances.

**Adjustment 2.07:** This adjustment includes four components:

[1] The first component adjusts depreciation expense, plant-in-service, and accumulated depreciation for allocated balances to new allocation factors in effect for the 2021 year. All further adjustments are based on the new allocation factors.

[2] The second component extends accumulated depreciation and ADFIT balances on utility plant-in-service at December 31, 2020 to August 31, 2022 EOP balances. This component calculates using the new allocation factors for all balance sheet balances. In addition, depreciation expense on plant in service at December 31, 2020 was adjusted to reflect the expense for a twelve-month period using current depreciation rates approved in Oregon Commission Order No. 18-451, dated December 4, 2018 (Docket No. UM 1933).

[3] The third component reflects adjustments specific to additions to plant-in-service between January 1, 2021 and August 31, 2022. The accumulated depreciation and ADFIT associated with these additions are pro formed on an August 31, 2023 Test Year AMA basis. The depreciation expense on these additions was determined for the twelve-months ended August 31, 2023 Test Year.

[4] The fourth component reflects the retirements of plant in service at December 31, 2020 that will occur between January 1, 2021 and August 31, 2022, including adjustments to plant in service, accumulated depreciation, and the effect on depreciation expense during this period.

**Adjustment 2.08:**

This adjustment reflects capital additions for new customer growth only during the Test Year (September 1, 2022 through August 31, 2023) on an AMA basis. This adjustment includes the depreciation expense, accumulated depreciation, and ADFIT associated with these additions, as well as the related impact of natural gas distribution retirements during the Test Year.

The CAP - Summary tab incorporates information from multiple worksheets; the worksheet reference is noted in red on the CAP - Summary. The detail of all plant additions can be found on CAP 22.1.3.

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

**Avista Utilities  
 Plant Additions  
 Natural Gas Adjustment - OR**  
 In thousands ('000s)

G-AMA-EOP20 ADJUSTMENT				PRO FORMA ADJUSTMENT					BALANCE	PRO FORMA ADJUSTMENT			BALANCE
AMA	2.06 CAP20 12.31.2020		EOP	Allocation Factor Adjustment	Plant Adjustment (PIS at 12.31.2020)	U.S.U.L.C.U.L.L. 08.31.2022 Plant Additions Adjustment	Retirements Adjustment (PIS at 12.31.2020)	2.07 CAP20 Adjustment	Pro Forma Balance before 12 ME 08.2023 New Revenue Growth	U.S.U.L.C.U.L.L. 08.31.2023 Plant Additions - Revenue Growth	Retirements Adjustment	2.08 CAP21 New Revenue Adjustment	Pro Forma Balance including Test Year New Revenue Growth
12.31.20	EOP Adjustment	12.31.20											
Depreciation/Amortization Expense													
Intangible	3,337	-	3,337	4	339	1,439	(517)	1,265	4,602	-	-	-	4,602
U/G Storage/Prod	117	-	117	-	3	7	-	10	127	-	-	-	127
Distribution	9,220	-	9,220	-	355	827	(62)	1,120	10,340	81	(6)	75	10,415
General	2,512	-	2,512	3	(136)	439	(346)	(40)	2,472	-	-	-	2,472
Total Expenses	15,186	-	15,186	7	561	2,712	(925)	2,355	17,541	81	(6)	75	17,616
Net Operating Income Before FIT	(15,186)	-	(15,186)	(7)	(561)	(2,712)	925	(2,355)	(17,541)	(81)	6	(75)	(17,616)
FIT Benefit of Depreciation/Amortiza	3,189	-	3,189	1	118	570	(194)	495	3,684	17	(1)	16	3,699
Net Operating Income	(11,997)	-	(11,997)	(6)	(443)	(2,142)	731	(1,860)	(13,857)	(64)	5	(59)	(13,917)
Incremental AFUDC Reg Am	70	-	70		12	-	-	12	82	-	-	-	82
	70	-	70		12	-	-	12	82	-	-	-	82
Plant Cost													
Intangible	25,184	1,811	26,995	32	-	6,203	(2,586)	3,649	30,644	-	-	-	30,644
U/G Storage	6,956	146	7,102	-	-	399	(15)	384	7,486	-	-	-	7,486
Distribution	432,896	15,428	448,324	-	-	35,295	(2,643)	32,652	480,976	3,456	(248)	3,208	484,184
General	42,393	211	42,604	47	-	3,945	(3,236)	756	43,360	-	-	-	43,360
Total Plant Cost	507,429	17,596	525,025	79	-	45,842	(8,480)	37,441	562,466	3,456	(248)	3,208	565,674
Accumulated Depreciation													
Intangible	(10,313)	(1,218)	(11,531)	(14)	(6,133)	(1,889)	2,586	(5,450)	(16,981)	-	-	-	(16,981)
U/G Storage	(1,336)	(59)	(1,395)	-	(200)	(10)	15	(195)	(1,590)	-	-	-	(1,590)
Distribution	(121,660)	(3,322)	(124,982)	-	(15,959)	(1,056)	2,643	(14,372)	(139,354)	(29)	248	219	(139,135)
General	(13,614)	(184)	(13,798)	(13)	(4,500)	(691)	3,236	(1,968)	(15,766)	-	-	-	(15,766)
Total Accumulated Depreciation	(146,923)	(4,783)	(151,706)	(27)	(26,792)	(3,646)	8,480	(21,985)	(173,691)	(29)	248	219	(173,472)
Accumulated DFIT <sup>[1]</sup>													
Intangible	-	-	-										
U/G Storage	-	-	-										
Distribution	(67,911)	(7,952)	(75,863)		817	(2,174)	-	(1,357)	(77,220)	(14)	-	(14)	(77,234)
General	(8,291)	50	(8,241)		1,101	(451)	-	650	(7,591)	-	-	-	(7,591)
Total Accumulated DFIT	(76,202)	(7,902)	(84,104)		1,918	(2,625)	-	(707)	(84,811)	(14)	-	(14)	(84,825)
Net Rate Base	284,304	4,911	289,215	52	(24,874)	39,571	-	14,749	303,964	3,413	-	3,413	307,377

<sup>[1]</sup> For presentation of results of operations (ROO) herein, ADFFIT for intangibles is included with General Plant ADFFIT and U/G Storage ADFFIT included with Distribution ADFFIT. Incremental AFUDC is included within the Distribution and General based on associated assets.

<sup>[2]</sup> FIT Rate 21%

2023-2024  
Financial Statements

Account	2023		2022		2021		2020		2019	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Revenue	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567
Expenses	876,543	876,543	876,543	876,543	876,543	876,543	876,543	876,543	876,543	876,543
Net Income	358,024	358,024	358,024	358,024	358,024	358,024	358,024	358,024	358,024	358,024
Assets	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567	1,234,567
Liabilities	876,543	876,543	876,543	876,543	876,543	876,543	876,543	876,543	876,543	876,543
Equity	358,024	358,024	358,024	358,024	358,024	358,024	358,024	358,024	358,024	358,024

The information in these financial statements was prepared on the basis of the best information available to the management of the company at the time the statements were prepared.

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>OR-OPS-12A</b>
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total
		REVENUES			
		SALES OF GAS:			
99	480000	Residential	61,438,714	0	61,438,714
99	481200	Commercial	29,577,385	0	29,577,385
99	481300	Industrial-Firm	326,496	0	326,496
99	481400	Interruptible	2,533,252	0	2,533,252
99	484000	Interdepartmental Sales	14,455	0	14,455
99	499000	Unbilled Revenue	1,583,570	0	1,583,570
		SALES TO ULTIMATE CUSTOMERS	<u>95,473,872</u>	<u>0</u>	<u>95,473,872</u>
		OTHER OPERATING REVENUES:			
99	483XXX	Sales For Resale	40,864,451	0	40,864,451
99	488000	Miscellaneous Service Revenues	36,130	0	36,130
99	4893XX	Transportation Revenues	2,659,301	0	2,659,301
99	493000	Other Gas Revenue - Gas Property Rent	0	0	0
99	495XXX	Other Gas Revenues	(409,210)	35,806	(373,404)
99	496100	Provision for Rate Refund	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	(394,184)	0	(394,184)
		OTHER OPERATING REVENUES	<u>42,756,488</u>	<u>35,806</u>	<u>42,792,294</u>
		TOTAL GAS REVENUES	<u>138,230,360</u>	<u>35,806</u>	<u>138,266,166</u>
		PRODUCTION EXPENSES:			
OR-804	804XXX	Gas Purchases	68,759,761	0	68,759,761
OR-805	805XXX	Other Gas Purchases	(306,092)	0	(306,092)
99	807000	Purchased Gas Expenses	0	0	0
OR-808	808XXX	Natural Gas Storage Transactions	492,723	0	492,723
99	811000	Gas Used for Products Extraction	(94,949)	0	(94,949)
99	813000	Other Gas Expenses	36,318	423,993	460,311
99	813010	Gas Technology Institute (GTI) Expenses	52,369	0	52,369
		TOTAL PRODUCTION EXPENSES	<u>68,940,130</u>	<u>423,993</u>	<u>69,364,123</u>
		UNDERGROUND STORAGE EXPENSES:			
99	814000	Supervision & Engineering	0	0	0
99	824000	Other Expenses	77,760	0	77,760
99	837000	Other Equipment	210,953	0	210,953

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>OR-OPS-12A</b>
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total
		TOTAL UNDERGROUND STORAGE OPER EXP	288,713	0	288,713
OR-DEPX		Depreciation Expense-Underground Storage	116,608	0	116,608
OR-OTX		Taxes Other Than FIT-Underground Storage	0	39,930	39,930
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	116,608	39,930	156,538
		TOTAL UNDERGROUND STORAGE EXPENSES	405,321	39,930	445,251
		DISTRIBUTION EXPENSES:			
		OPERATION			
99	870000	Supervision & Engineering	213,438	583,099	796,537
99	871000	Distribution Load Dispatching	0	0	0
99	874000	Mains & Services Expenses	1,563,860	458,996	2,022,856
99	875000	Measuring & Reg Sta Exp-General	86,878	0	86,878
99	876000	Measuring & Reg Sta Exp-Industrial	173	0	173
99	877000	Measuring & Reg Sta Exp-City Gate	3,602	0	3,602
99	878000	Meter & House Regulator Expenses	299,164	0	299,164
99	879000	Customer Installation Expenses	927,674	30,660	958,334
99	880000	Other Expenses	743,711	132,093	875,804
99	881000	Rents	180	14,955	15,135
		MAINTENANCE			
99	885000	Supervision & Engineering	42,100	655	42,755
99	887000	Mains	1,255,654	0	1,255,654
99	889000	Measuring & Reg Sta Exp-General	303,457	22,473	325,930
99	890000	Measuring & Reg Sta Exp-Industrial	18,501	5,329	23,830
99	891000	Measuring & Reg Sta Exp-City Gate	31,859	6,597	38,456
99	892000	Services	443,936	0	443,936
99	893000	Meters & House Regulators	941,376	0	941,376
99	894000	Other Equipment	170,026	34,587	204,613
		DISTRIBUTION O&M EXPENSES	7,045,589	1,289,444	8,335,033
OR-DEPX		Depreciation Expense-Distribution	9,220,210	0	9,220,210
OR-OTX		Taxes Other Than FIT-Distribution	9,056,108	0	9,056,108
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	18,276,318	0	18,276,318
		TOTAL DISTRIBUTION EXPENSES	25,321,907	1,289,444	26,611,351

117 CAP SUMMARY / CA

9,220 CAP SUMMARY / CA

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

Prep by: \_\_\_\_\_

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>OR-OPS-12A</b>
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>			
99	901000	Supervision	0	38,204	38,204
99	902000	Meter Reading Expenses	141,600	0	141,600
99	903XXX	Customer Records & Collection Expenses	308,059	1,720,668	2,028,727
99	904000	Uncollectible Accounts	1,102,858	0	1,102,858
99	905000	Misc Customer Accounts	0	38,675	38,675
		<b>CUSTOMER ACCOUNTS OPERATING EXP</b>	<b>1,552,517</b>	<b>1,797,547</b>	<b>3,350,064</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>			
OR-908	908XXX	Customer Assistance Expenses	3,433,198	1,429	3,434,627
99	909000	Advertising	275,104	0	275,104
99	910000	Misc Customer Service & Info Exp	0	85,144	85,144
		<b>CUSTOMER SVC &amp; INFO OPERATING EXP</b>	<b>3,708,302</b>	<b>86,573</b>	<b>3,794,875</b>
		<b>SALES EXPENSES:</b>			
99	912000	Demonstrating & Selling Expenses	260	0	260
99	913000	Advertising	550	0	550
99	916000	Miscellaneous Sales Expenses	0	0	0
		<b>SALES OPERATING EXPENSES</b>	<b>810</b>	<b>0</b>	<b>810</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>			
99	920000	Salaries	56,956	3,561,109	3,618,065
99	921000	Office Supplies & Expenses	16,356	549,416	565,772
99	922000	A & G Expenses Transferred	0	0	0
99	923000	Outside Services Employed	128,815	1,311,006	1,439,821
99	924000	Property Insurance Premium	0	176,220	176,220
99	925XXX	Injuries and Damages	42,973	462,820	505,793
99	926XXX	Employee Pensions and Benefits	1,357,370	2,563,538	3,920,908
99	928000	Regulatory Commission Expenses	962,908	94,775	1,057,683
99	930000	Miscellaneous General Expenses	26,232	735,187	761,419
99	931000	Rents	0	48,005	48,005
99	935000	Maintenance of General Plant	168,111	1,262,496	1,430,607
		<b>ADMIN &amp; GENERAL OPERATING EXP</b>	<b>2,759,721</b>	<b>10,764,572</b>	<b>13,524,293</b>
OR-DEPX		Depreciation Expense-General	219,058	2,293,224	2,512,282
OR-AMTX		Amortization Expense-General Plant-303000	7,408	38,573	45,981

2,512 CAP SUMMARY / CA  
 Prep by: \_\_\_\_\_

Date: 3/3/2022      Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		OR-OPS-12A
For Twelve Months Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	
OR-AMTX		Amortization Expense-Misc IT Intangible Plant-3031XX	0	3,290,907	3,290,907	
OR-AMTX		Amortization Expense-General Plant-390200, 396200	0	0	0	3,337
OR-OTX		Taxes Other Than FIT-A&G	279,722	538,193	817,915	CAP SUMMARY / CAP 20.7
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	506,188	6,160,897	6,667,085	
		TOTAL ADMIN & GENERAL EXPENSES	3,265,909	16,925,469	20,191,378	AL DEP EXP
		OTHER EXPENSES:				
99	407330	Senate Bill 408	0	0	0	
99	407408	Senate Bill Unbilled Add-Ons Amortization	0	0	0	
99	407431	Senate Bill 408 Amortization	0	0	0	
		TOTAL SENATE BILL 408	0	0	0	
99	407230	Amortization Tax Reform	(3,587,042)	0	(3,587,042)	
99	407311	Reg Debit - AFUDC Amortization	21,922	47,706	69,628	70 CAP SUMMARY / CA
99	407319	AFUDC Equity DFIT Deferral	0	0	0	
99	407321	Reg Amort Roseburg/Medford Deferral	0	0	0	
99	407336	Reg Debit-Deferral-MDM Depreciation	249,000	0	249,000	
99	407343	Reg Debit-Amortization of Reg. Fees	20,749	0	20,749	
99	407347	Reg Credit-Deferral-COVID-19	275,204	0	275,204	
99	407414	Reg Credit-Deferral-FISERVE	0	0	0	
99	407441	Reg Credit OR CAT Deferral	(800,004)	0	(800,004)	
99	407443	Reg Credit Reg. Fees Deferral	(72,367)	0	(72,367)	
99	407447	COVID-19 Deferral	(798,874)	0	(798,874)	
		TOTAL REGULATORY DEFERRALS/AMORTIZATION	(4,691,412)	47,706	(4,643,706)	
		TOTAL EXPENSES BEFORE FIT	98,503,484	20,610,662	119,114,146	
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,152,020	
OR-FIT		FEDERAL INCOME TAX			(2,282,077)	
OR-FIT		DEFERRED FEDERAL INCOME TAX			3,578,120	
		GAS NET OPERATING INCOME (LOSS)			17,855,977	

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS			AVISTA UTILITIES		
<b>GAS UTILITY PLANT</b>			Report ID: OR-PLT-12A		
For Twelve Months Ended December 31, 2020			***** OREGON *****		
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	Direct	Allocated	Total
PLANT IN SERVICE					
INTANGIBLE PLANT:					
99	303000	Misc Intangible Plant (303000)	406,156	578,456	984,612
99	3031XX	Misc Intangible IT Plant (3031XX)	0	24,199,483	24,199,483
TOTAL INTANGIBLE PLANT			406,156	24,777,939	25,184,095
					25,184
CAP SUMMARY / CAP 20					
UNDERGROUND STORAGE PLANT:					
99	350100	Land in Fee	784	86,801	87,585
99	350200	Underground Storage Right-of-Way	669	0	669
99	351100	S & I - Wells	24,172	0	24,172
99	351200	S & I - Compress Station	264	0	264
99	351300	S & I - Meas/Regulating Station	0	0	0
99	351400	S & I - Office	37,664	0	37,664
99	352000	Wells	3,273,414	0	3,273,414
99	352100	Wells - Leases	0	0	0
99	353000	Lines	170,745	0	170,745
99	354000	Compressor Stn Equipment	3,164,332	0	3,164,332
99	355000	Meas & Regulating Equipment	80,046	0	80,046
99	356000	Purification Equipment	15,106	0	15,106
99	357000	Other Equipment	57,634	0	57,634
TOTAL UNDERGROUND STORAGE PLANT			6,824,830	86,801	6,911,631
PRODUCTION PLANT:					
99	304000	Land & Land Rights	44,671	0	44,671
99	311XXX	LPG Equipment	0	0	0
TOTAL PRODUCTION PLANT			44,671	0	44,671
					6,956
CAP SUMMARY / CAP 20.7					
DISTRIBUTION PLANT:					
99	374200	Land & Land Rights	217,818	0	217,818
99	374400	Land Easements	605,860	0	605,860
99	375000	Structures & Improvements	631,207	0	631,207
99	376000	Mains	251,423,083	0	251,423,083
99	378000	Measuring & Reg Station Equip-General	5,646,539	0	5,646,539
99	379000	Measuring & Reg Station Equip-City Gate	2,776,813	0	2,776,813
99	380000	Services	119,863,202	0	119,863,202
99	381000	Meters	49,391,057	0	49,391,057

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS			Report ID: OR-PLT-12A			AVISTA UTILITIES		
GAS UTILITY PLANT			***** OREGON *****					
For Twelve Months Ended December 31, 2020								
Average of Monthly Averages Basis								
Ref/Basis	Account	Description	Direct	Allocated	Total			
99	385000	Industrial Measuring & Reg Sta Equip	2,340,367	0	2,340,367			
99	387000	Other Equipment	539	0	539			
		TOTAL DISTRIBUTION PLANT	432,896,485	0	432,896,485	432,896		CAP SUMMARY / CAP 20
		GAS GENERAL PLANT: (From C-GPL)						
389XXX		Land & Land Rights	845,134	1,106,575	1,951,709			
390XXX		Structures & Improvements	3,870,416	11,854,051	15,724,467			
391XXX		Office Furniture & Equipment	12,109	8,126,543	8,138,652			
392XXX		Transportation Equipment	4,239,908	716,567	4,956,475			
393000		Stores Equipment	20,952	0	20,952			
394000		Tools, Shop & Garage Equipment	934,888	2,822,104	3,756,992			
395000		Laboratory Equipment	15,572	209,509	225,081			
396XXX		Power Operated Equipment	43,834	49,127	92,961			
397XXX		Communications Equipment	1,092,241	6,368,069	7,460,310			
398000		Miscellaneous Equipment	2,367	62,851	65,218			
		TOTAL GAS GENERAL PLANT	11,077,421	31,315,396	42,392,817	42,393		CAP SUMMARY / CAP 20
		GROSS PLANT IN SERVICE	451,249,563	56,180,136	507,429,699			
		ACCUMULATED DEPRECIATION						
OR-ADEP		Underground Storage	(1,336,331)	0	(1,336,331)	(1,336)		CAP SUMMARY / CAP 20
OR-ADEP		Distribution Plant	(121,660,004)	0	(121,660,004)	(121,660)		CAP SUMMARY / CAP 20
OR-ADEP		General Plant	(5,165,151)	(8,448,625)	(13,613,776)	(13,614)		CAP SUMMARY / CAP 20
		TOTAL ACCUMULATED DEPRECIATION	(128,161,486)	(8,448,625)	(136,610,111)			
		ACCUMULATED AMORTIZATION						
OR-AAAMT		General Plant - 303000	(104,971)	(371,943)	(476,914)			
OR-AAAMT		Misc IT Intangible IT Plant - 3031XX	0	(9,835,697)	(9,835,697)			
OR-AAAMT		General Plant - 390200, 396200	0	1	1			
		TOTAL ACCUMULATED AMORTIZATION	(104,971)	(10,207,639)	(10,312,610)	(10,313)		CAP SUMMARY / CAP 20
		TOTAL ACCUMULATED DEPR/AMORT	(128,266,457)	(18,656,264)	(146,922,721)			
		NET GAS UTILITY PLANT before ADFIT	322,983,106	37,523,872	360,506,978			
		ACCUMULATED DFIT						
99	282900	ADFIT - Gas Plant in Service	(67,911,263)	0	(67,911,263)	(67,911)		CAP SUMMARY
	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,904,885)	(7,904,885)			

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		OR-PLT-12A
For Twelve Months Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	
	282919	ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(241,085)	(241,085)	
	283750	ADFIT - Common Plant (283750 from C-DTX)	0	567	567	
99	283850	ADFIT - Bond Redemptions	0	(146,000)	(146,000)	(8,291) CAP SUMMARY
		TOTAL ACCUMULATED DFIT	(67,911,263)	(8,291,403)	(76,202,666)	
		NET GAS UTILITY PLANT	255,071,843	29,232,469	284,304,312	

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>OR-PLT-12E</b>
For Twelve Months Ended December 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	
PLANT IN SERVICE						
INTANGIBLE PLANT:						
99	303000	Misc Intangible Plant (303000)	406,156	578,456	984,612	
99	3031XX	Misc Intangible IT Plant (3031XX)	0	26,010,787	26,010,787	
		TOTAL INTANGIBLE PLANT	406,156	26,589,243	26,995,399	26,995
UNDERGROUND STORAGE PLANT:						
99	350100	Land in Fee	784	86,801	87,585	
99	350200	Underground Storage Right-of-Way	669	0	669	
99	351100	S & I - Wells	24,172	0	24,172	
99	351200	S & I - Compress Station	264	0	264	
99	351300	S & I - Meas/Regulating Station	0	0	0	
99	351400	S & I - Office	63,662	0	63,662	
99	352000	Wells	3,299,404	0	3,299,404	
99	352100	Wells - Leases	0	0	0	
99	353000	Lines	170,745	0	170,745	
99	354000	Compressor Stn Equipment	3,190,323	0	3,190,323	
99	355000	Meas & Regulating Equipment	106,036	0	106,036	
99	356000	Purification Equipment	15,106	0	15,106	
99	357000	Other Equipment	83,624	0	83,624	
		TOTAL UNDERGROUND STORAGE PLANT	6,954,789	86,801	7,041,590	
PRODUCTION PLANT:						
99	304000	Land & Land Rights	59,924	0	59,924	
99	311XXX	LPG Equipment	0	0	0	
		TOTAL PRODUCTION PLANT	59,924	0	59,924	7,101,514
DISTRIBUTION PLANT:						
99	374200	Land & Land Rights	217,818	0	217,818	
99	374400	Land Easements	605,860	0	605,860	
99	375000	Structures & Improvements	666,898	0	666,898	
99	376000	Mains	259,317,700	0	259,317,700	
99	378000	Measuring & Reg Station Equip-General	5,770,282	0	5,770,282	
99	379000	Measuring & Reg Station Equip-City Gate	3,033,699	0	3,033,699	
99	380000	Services	123,899,434	0	123,899,434	
99	381000	Meters	52,307,592	0	52,307,592	
99	385000	Industrial Measuring & Reg Sta Equip	2,503,852	0	2,503,852	
99	387000	Other Equipment	539	0	539	
		TOTAL DISTRIBUTION PLANT	448,323,674	0	448,323,674	448,324

CAP SUMMARY / CAP 20.7

CAP SUMMARY / CA

CAP SUMMARY / CAP 20.7

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>OR-PLT-12E</b>
For Twelve Months Ended December 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	
		GAS GENERAL PLANT: (From C-GPL)				
	389XXX	Land & Land Rights	845,134	1,108,506	1,953,640	
	390XXX	Structures & Improvements	3,897,544	11,961,450	15,858,994	
	391XXX	Office Furniture & Equipment	12,109	7,448,268	7,460,377	
	392XXX	Transportation Equipment	4,423,237	716,463	5,139,700	
	393000	Stores Equipment	20,792	0	20,792	
	394000	Tools, Shop & Garage Equipment	977,981	2,875,664	3,853,645	
	395000	Laboratory Equipment	18,586	213,242	231,828	
	396XXX	Power Operated Equipment	43,834	49,127	92,961	
	397XXX	Communications Equipment	1,043,949	6,882,370	7,926,319	
	398000	Miscellaneous Equipment	2,367	63,623	65,990	
		TOTAL GAS GENERAL PLANT	11,285,533	31,318,713	42,604,246	42,604 CAP SUMMARY / CAP 20.7
		GROSS PLANT IN SERVICE	467,030,076	57,994,757	525,024,833	
		ACCUMULATED DEPRECIATION				
OR-ADEP		Underground Storage	(1,395,102)	0	(1,395,102)	(1,395) CAP SUMMARY / CAP 20.7
OR-ADEP		Distribution Plant	(124,981,911)	0	(124,981,911)	(124,982) CAP SUMMARY / CAP 20.7
OR-ADEP		General Plant	(5,360,314)	(8,437,332)	(13,797,646)	(13,798) CAP SUMMARY / CAP 20.7
		TOTAL ACCUMULATED DEPRECIATION	(131,737,327)	(8,437,332)	(140,174,659)	
		ACCUMULATED AMORTIZATION				
OR-AAAMT		General Plant - 303000	(108,676)	(391,230)	(499,906)	
OR-AAAMT		Misc IT Intangible IT Plant - 3031XX	0	(11,030,620)	(11,030,620)	
OR-AAAMT		General Plant - 390200, 396200	0	0	0	
		TOTAL ACCUMULATED AMORTIZATION	(108,676)	(11,421,850)	(11,530,526)	(11,531) CAP SUMMARY / CAP 20.7
		TOTAL ACCUMULATED DEPR/AMORT	(131,846,003)	(19,859,182)	(151,705,185)	
		NET GAS UTILITY PLANT before ADFIT	335,184,073	38,135,575	373,319,648	
		#REF!				
		ACCUMULATED DFIT				
99	282900	ADFIT - Gas Plant in Service	(75,862,582)	0	(75,862,582)	(75,863) CAP SUMMARY / CAP 20.7
	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,845,468)	(7,845,468)	
	282919	ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(276,392)	(276,392)	
	283750	ADFIT - Common Plant (283750 from C-DTX)	0	17,548	17,548	
99	283850	ADFIT - Bond Redemptions	0	(136,203)	(136,203)	(8,240,515) (8,241) CAP SUMMARY / CA
		TOTAL ACCUMULATED DFIT	(75,862,582)	(8,240,515)	(84,103,097)	
		NET GAS UTILITY PLANT	259,321,491	29,895,060	289,216,551	

Prep by: \_\_\_\_\_

Date: 3/3/2022 Mgr. Review: \_\_\_\_\_



RESULTS OF OPERATIONS	Report ID:
<b>GASUTILITY PLANT</b>	<b>OR-PLT-12E</b>
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total
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ALLOCATION RATIOS:  
 OR-ALL      99      Not Allocated

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLAN	OR-APL-12E
For Twelve Months Ended December 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis Account	Description	Direct	Allocated	Total
OR-PLT	NET GAS PLANT IN SERVICE	259,321,491	29,895,060	289,216,551
OTHER ADJUSTMENTS:				
99	117100 Gas Stored - Recoverable Base Gas	1,261,012	0	1,261,012
99	164100 Gas Inventory - Jackson Prairie	922,086	0	922,086
99	164105 Gas Inventory - Jackson Prairie Expansion	106,200	0	106,200
99	164110 Gas Inventory - Mist	0	0	0
99	164115 Gas Inventory - Clay Basin	0	19,618	19,618
99	182332 Regulatory Asset - AFUDC	778,024	1,167,361	1,945,385
99	182318 Accumulated Amortization - AFUDC	(171,803)	(171,297)	(343,100)
99	254911 Rate Base-Regulatory Liability-Nonplant Excess	0	0	0
C-WKC	Working Capital	4,438,128	0	4,438,128
	TOTAL OTHER ADJUSTMENTS	7,333,647	1,015,682	8,349,329
	NET RATE BASE	266,655,138	30,910,742	297,565,880

ALLOCATION RATIOS:

OR-ALL 99 Not Allocated

Avista Utilities  
 Accumulated Deferred Taxes  
 Activity for 2021 - 2022

**Purpose:** This workpaper provides information regarding the expected changes in ADFIT, by jurisdiction, for plant in service as of December 31, 2020 for the 2021 and 8 months of the 2022 calendar year.

<b>2021 Full Year</b>		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(8,992,512)	(8,992,512)		
GAS North		(1,543,678)		(1,543,678)	
GAS Oregon		(419,198)			(419,198)
General Utility	CD AA	(5,708,818)	(3,996,058)	(1,181,440)	(531,320)
General Utility	CD AN	31,958	24,678	7,281	
Total Accelerated Tax Depr		<u>(16,632,247)</u>	<u>(12,963,892)</u>	<u>(2,717,838)</u>	<u>(950,518)</u>

<b>2022 Full Year</b>		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(11,453,726)	(11,453,726)		
GAS North		(2,178,991)		(2,178,991)	
GAS Oregon		(822,312)			(822,312)
General Utility	CD AA	(9,181,774)	(6,427,058)	(1,900,168)	(854,548)
General Utility	CD AN	31,964	24,682	7,282	
Total Accelerated Tax Depr		<u>(23,604,839)</u>	<u>(17,856,102)</u>	<u>(4,071,877)</u>	<u>(1,676,860)</u>

**January 2020 - August 2022**

		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(16,628,329)	(16,628,329)		

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

GAS North		(2,996,339)		(2,996,339)	
GAS Oregon		(967,406)		(967,406)	(967)
General Utility	CD AA	(11,830,000)	(8,280,764)	(2,448,219)	(1,101,018)
General Utility	CD AN	53,268	41,132	12,135	
Total Accelerated Tax Depr		<u>(32,368,807)</u>	<u>(24,867,960)</u>	<u>(5,432,422)</u>	<u>(2,068,424)</u>

Source of Allocation Factors: Results of Operations Report Gas South Pull - OR ALL

CD AA - 7	100.000%	69.998%	20.695%	9.307%
CD AN - 9	100.000%	77.218%	22.782%	0.000%

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

Avista Utilities  
Accumulated Deferred Taxes  
Activity for 2021 - 2022

**Purpose:** This workpaper provides information regarding the expected changes in ADFIT, by jurisdiction, for plant in service as of December 31, 2020 for the 2021 and 8 months of the 2022 calendar year.

<b>2021 Full Year</b>		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		8,616,143	8,616,143		
GAS North		1,389,538		1,389,538	
GAS Oregon		329,610			329,610
General Utility	CD AA	5,708,818	3,996,058	1,181,440	531,320
General Utility	CD AN	(31,958)	(24,678)	(7,281)	
Total Accelerated Tax Depr		16,012,150	12,587,523	2,563,697	860,929

<b>2022 Full Year</b>		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		11,079,201	11,079,201		
GAS North		2,021,320		2,021,320	
GAS Oregon		731,293			731,293
General Utility	CD AA	9,181,774	6,427,058	1,900,168	854,548
General Utility	CD AN	(31,964)	(24,682)	(7,282)	
Total Accelerated Tax Depr		22,981,624	17,481,577	3,914,206	1,585,840

**January 2020 - August 2022**

	<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric	16,002,277	16,002,277		

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

GAS North		2,737,084		2,737,084		
GAS Oregon		817,138			817,138	817
General Utility	CD AA	11,830,000	8,280,764	2,448,219	1,101,018	1,101
General Utility	CD AN	(53,268)	(41,132)	(12,135)		
Total Accelerated Tax Depr		<u>31,333,232</u>	24,241,908	5,173,168	1,918,156	

*ADFIT correcti*

Source of Allocation Factors: Results of Operations Report Gas South Pull - OR ALL

CD AA - 7	100.000%	69.998%	20.695%	9.307%
CD AN - 9	100.000%	77.218%	22.782%	0.000%

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

**Overview of CAP 20.6**

**Purpose:** The purpose of this workpaper is to:

- (1) Adjust existing plant and depreciation expense balances from EOP 2020 for new allocation factors in effect at the beginning of the period January 2021;
- (2) Adjust accumulated depreciation to reflect accrued expense during the 20 month period of January 2021 through August 2022; and
- (3) Calculate the adjustment to the base year depreciation expense to reflect depreciation expense in the forecast test year (recognizing the full amount of annual depreciation associated with capital investment placed in service during the historic test year) based on new allocation factors. This depreciation expense calculation uses depreciation rates approved in Oregon Commission Order No. 18-451, dated December 4, 2018 (Docket No. UM 1933).

**Procedure:** This workpaper begins with system reports that includes the book cost, accumulated depreciation, and depreciation expense for each combination of plant account, service, and jurisdiction for each of the thirteen months preceding the historic base year. This report is isolated to those combinations of accounts, service, and jurisdiction that are associated with the Company's Oregon natural gas service territory. The workpaper calculates the average of monthly averages (AMA) balance for gross plant (Column AT) and accumulated depreciation (Column AU), to ensure the balances agree to the Company's results of operations.

The adjustment from the AMA balance to the EOP balance is calculated based on the difference between the EOP balances and the calculated AMA balances. The adjustment for allocation factor is calculated by determining the new allocated expense and plant balances using the 2021 effective allocation factors on the existing account.

The adjustment to accumulated depreciation is calculated by using the new allocated plant balances and Commission approved depreciation rates for a pro forma twenty month period of incurred depreciation expense. Final adjustment is to place the amounts to an AMA balance for the Test Year.

The adjustment for depreciation expense is calculated by determining the pro forma depreciation expense for each account (per the depreciation study, where an account was included in the most recent depreciation study, or, if not included in the depreciation study, other rates approved by the Commission). The difference between the depreciation expense of newly allocated plant balances and the calculated twelve month depreciation cost calculated on adjusted end of period plant balances represents the adjustment to depreciation expense. Additionally, effective depreciation rates are calculated for each plant investment category, based upon the weighted average of pro-forma depreciation rates calculated herein.

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_





State Incremental AFUDC Amortization Adjustment

**Purpose:** To adjust the State Incremental AFUDC amortization from the General Composite Rate to the Commission approved FERC rate associated with the underlying asset classification, per Commission Order 21-288 in docket UM 2187.

**Background:** Utilizing plant adjustments for Results of Operations, plant account adjustment values were combined with values for State Incremental AFUDC (Account 182322) to comprise the total value of the regulatory asset. This is required as Plant Accounting booked the correction by service and jurisdiction and not encompassing plant account which is accounted for in PowerPlan, the system of record for plant accounting. During 2018, State Incremental AFUDC additions were appropriately tracked within PowerPlan.

**Procedures:** UI Planner adjustments by FERC plant account for the AFUDC included within plant balances prior to PowerPlan tracking were added to balances within PowerPlan as of December 31, 2020. This provides the total State Incremental AFUDC that will be amortized by FERC depreciation rate. The difference between the amortization at composite rate (3.28% Annually) and the FERC depreciation rate per associated FERC plant account, at new allocation factors, is calculated below.

	State Incremental AFUDC Results Adjusted EOP Balance By FERC Plant Acct	State Incremental AFUDC in PowerPlan EOP	Total State Incremental AFUDC Reg Asset EOP	State Incremental Depr/ Amortization - Composite Rate	2020 Allocation Rate	12/2020 Oregon EOP Oregon Allocated Amortization	Estimated Retirements of Short lived assets within AFUDC Reg Asset balance	Adjusted Regulatory Asset Balance for Amortization Expense Calculation	FERC Plant Account Depr Rate	2021 Allocation Rate	08/2020 Oregon EOP Oregon Allocated Amortization	Check for Over amortization	Adjustment for OR allocation and rate Change on State Incremental AFUDC Amortization
<b>CD_AA</b>													
CD_AA.303000	3,188.00	-	3,188.00	3.28%	9.30%	10		3,188	6.67%	9.31%	20	-	10
CD_AA.303100	5,246,628.00	1,198,479	6,445,107.33	3.28%	9.30%	#####	(4,610,673.09)	1,834,434.24	20.00%	9.31%	34,146	-	14,494
CD_AA.303120	1,266,768.00	-	1,266,768.00	3.28%	9.30%	#####		1,266,768.00	8.21%	9.31%	9,679	-	5,817
CD_AA.303121	114.00	-	114.00	3.28%	9.30%	0	(100.18)	13.82	20.00%	9.31%	0	-	(0)
CD_AA.389200	-	-	-	3.28%	9.30%	-		-	0.00%	9.31%	-	-	-
CD_AA.389400	-	(1,369)	(1,369.44)	3.28%	9.30%	-		(1,369.44)	0.20%	9.31%	-	-	-
CD_AA.390100	1,205,712.00	254,951	1,460,663.37	3.28%	9.30%	#####		1,460,663.37	2.17%	9.31%	2,950	-	(1,504)
CD_AA.391000	40,169.00	7,558	47,726.82	3.28%	9.30%	146		47,726.82	6.67%	9.31%	296	-	151
CD_AA.391100	1,519,823.00	314,883	1,834,705.98	3.28%	9.30%	#####	(1,335,602.03)	499,103.95	20.00%	9.31%	9,290	-	-
CD_AA.391101	49,157.00	-	49,157.00	3.28%	9.30%	150	(43,198.58)	5,958.42	20.00%	9.31%	111	-	(39)
CD_AA.391121	137.00	-	137.00	3.28%	9.30%	0	(120.39)	16.61	20.00%	9.31%	0	-	(0)
CD_AA.394000	2,944.00	716	3,659.90	3.28%	9.30%	11		3,659.90	5.00%	9.31%	17	-	6
CD_AA.397000	943,049.00	312,393	1,255,441.71	3.28%	9.30%	#####		1,255,441.71	6.67%	9.31%	7,793	-	3,966
CD_AA.397200	914.00	-	914.00	3.28%	9.30%	3		914.00	10.00%	9.31%	9	-	6
CD_AA.398000	3,733.00	88	3,821.18	3.28%	9.30%	12		3,821.18	10.00%	9.31%	36	-	24
<b>GD_AA</b>													
GD_AA.303100	20,572.00	4,524	25,096.48	3.28%	30.97%	255	(18,078.42)	7,018.06	20.00%	31.17%	437	-	183
GD_AA.391100	13,129.00	1,711	14,839.90	3.28%	30.97%	151	(11,537.61)	3,302.29	20.00%	31.17%	206	-	55
GD_AA.394000	-	2,284	2,283.82	3.28%	30.97%	23		2,283.82	5.00%	31.17%	36	-	12
GD_AA.397000	14,105.00	-	14,105.00	3.28%	30.97%	143		14,105.00	6.67%	31.17%	293	-	150
<b>GD_OR</b>													
GD_OR.303000	19,967.00	-	19,967.00	3.28%	100%	655		19,967.00	1.82%	100.00%	363	-	(292)
GD_OR.304000	-	327	326.57	3.28%	100%	11		326.57	0.00%	100.00%	-	-	(11)
GD_OR.375000	3,817.00	691	4,508.00	3.28%	100%	148		4,508.00	2.04%	100.00%	92	-	(56)
GD_OR.376000	668,799.00	39,931	708,729.94	3.28%	100%	#####		708,729.94	1.89%	100.00%	13,395	-	(9,851)
GD_OR.378000	47,925.00	671	48,596.14	3.28%	100%	#####		48,596.14	3.20%	100.00%	1,555	-	(39)
GD_OR.379000	46,713.00	11,521	58,234.33	3.28%	100%	#####		58,234.33	2.74%	100.00%	1,607	-	(317)
GD_OR.380000	65,571.00	15,060	80,630.91	3.28%	100%	#####		80,630.91	2.09%	100.00%	1,685	-	(960)
GD_OR.381000	80.00	-	80.00	3.28%	100%	3		80.00	3.36%	100.00%	3	-	0
GD_OR.385000	6,794.00	2,913	9,706.73	3.28%	100%	318		9,706.73	1.43%	100.00%	139	-	(180)
GD_OR.389200	3,410.00	-	3,410.00	3.28%	100%	112		3,410.00	0.00%	100.00%	-	-	(112)
GD_OR.390100	3,507.00	986	4,493.40	3.28%	100%	147		4,493.40	2.17%	100.00%	98	-	(50)
GD_OR.391100	-	113	113.33	3.28%	100%	4		113.33	20.00%	100.00%	23	-	19
GD_OR.394000	1,879.00	16	1,894.99	3.28%	100%	62		1,894.99	5.00%	100.00%	95	-	33
GD_OR.397000	6,185.00	3,654	9,838.57	3.28%	100%	323		9,838.57	6.67%	100.00%	656	-	334
<b>Check</b>	11,204,789.00	2,172,500.96	13,377,289.96			#####					85,030	-	11,850

\* The date of added capital for the State Incremental AFUDC not within PowerPlan ranged from January 2010 through March 2018. As such, the majority of short lived assets have been retired. This was estimated assuming a consistent transfer to plant for software and hardware. Total months during the period amounted to 99 (8 yrs, 3 months), and through mid period for an AMA calculation at August, 2022 only assets placed into service after February 2017 would still be included in Plant Accounts. As such, all but the twelve months of plant transfers within these categories were considered retired to calculate the appropriate amortization expense.

Year	Month	Actual Results for Fiscal Year 2022												Budget												Variance
		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
Sales Revenue	Actual	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	
	Product A	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0	
	Product B	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0	
	Product C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Product D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales Volume	Actual	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0		
	Product A	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0		
	Product B	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0		
	Product C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Product D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales Price	Actual	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0		
	Product A	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0		
	Product B	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0		
	Product C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Product D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

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Actual Results for Fiscal Year 2022

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Actual Results for Fiscal Year 2022

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Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Budget

Variance

Actual Results for Fiscal Year 2022

Financial statements table with columns for months and rows for various categories like Personnel, Equipment, and Travel. Includes sub-sections for Personnel, Equipment, Travel, and Total.

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

100% of total available allocation is subject to US-Global 100...

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

US-Global 100

Below is a table detailing the plant that transferred into service from January 2021 to July 2021, and Pro Forma Transfers from August 2021 to August 2022 by functional group.

Service	A/R	Fiscal Group	Actual Transferred to Plant					Pro Forma Transfers to Plant																	
			Sum of OR 202101	Sum of OR 202102	Sum of OR 202103	Sum of OR 202104	Sum of OR 202105	Sum of OR 202106	Sum of OR 202107	Sum of OR 202108	Sum of OR 202109	Sum of OR 202110	Sum of OR 202111	Sum of OR 202112	Sum of OR 202201	Sum of OR 202202	Sum of OR 202203	Sum of OR 202204	Sum of OR 202205	Sum of OR 202206	Sum of OR 202207	Sum of OR 202208			
CO	AA	General Plant	10,617.40	2,809.06	1,302.20	3,096.57	10,817.30	7,233.34	3,844.02	76,325.79	13,303.13	11,172.59	269,617.36	4,100.01	23,360.39	23,367.50	23,367.50	23,367.50	23,367.50	23,367.50	23,367.50	23,367.50	23,367.50	23,367.50	23,367.50
		Hardware	31,602.75	182,406.18	136,484.35	102,845.67	122,204.77	113,533.20	23,169.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Software - 1 yr	-	-	-	-	4,522.00	708.00	215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Software - 3 yr	-	-	-	-	26,881.71	116,616.89	21,062.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Software - 5 yr	131,330.04	202,795.14	141,368.46	54,764.57	55,053.17	657,019.31	34,363.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GO	AA	General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Software - 1 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Software - 3 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Software - 5 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OR	AA	Gas Distribution	-	1,173.20	5,918.01	36,860.20	17,584.24	3,881.97	1,288.82	148,222.15	305,184.82	133,780.61	84,141.79	61,475.08	33,147.87	38,217.12	54,103.11	50,884.48	74,403.38	56,008.06	68,136.98	68,136.98	68,136.98	68,136.98	
		General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Software - 1 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Software - 3 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OR	AA	Gas Distribution	576,640.55	788,551.66	1,232,080.07	1,454,650.14	2,546,512.41	1,875,144.96	1,166,143.54	1,875,221.00	2,278,744.00	2,045,402.00	2,445,806.00	2,206,785.00	1,085,128.00	1,208,872.00	1,508,063.00	1,808,520.00	1,784,031.00	1,784,031.00	2,044,254.00	1,819,588.00	1,819,588.00	1,819,588.00	
		General Plant	38,403.96	11,700.96	8,501.67	48,655.66	2,105.36	171,455.89	46,914.06	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	19,121.00	
		Hardware	213.45	-	-	-	3,424.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Software - 1 yr	162.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Software - 3 yr	2,055.64	-	152,758.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Allocation	Refer to 22.1.2 - Allocation	Hardware	104,024	132,627	194,485	113,247	301,839	18,242	6,264	1,158	10,143	10,463	1,580	77,361	25,362	43,986	3,362	38,395	4,943	3,362	38,395	4,943	3,362	38,395	
		General Plant	251,602	209,777	312,727	262,002	1,086,000	222,401	80,316	47,237	100,880	329,344	103,500	47,890	103,880	329,344	103,500	47,890	103,880	329,344	103,500	47,890	103,880	329,344	
		Software - 1 yr	7,144	7,300	142,270	82,747	309,007	19,900	46,106	13,412	21,132	19,365	28,242	11,338	19,365	28,242	11,338	19,365	28,242	11,338	19,365	28,242	11,338	19,365	
		Software - 3 yr	1,546	8,708	17,616	11,616	69,996	8,266	3,904	1,610	3,738	11,028	5,521	1,627	6,716	3,521	1,627	6,716	3,521	1,627	6,716	3,521	1,627	6,716	
		Software - 5 yr	437,446	497,028	683,630	525,604	1,748,004	3,904	3,126	1,610	3,738	7,964	3,126	1,610	3,738	11,028	5,521	1,627	6,716	3,521	1,627	6,716	3,521	1,627	6,716
Total New Plant	Underground Storage	General Plant	38,653	11,761	8,508	46,666	2,105	173,456	49,814	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	19,121	
		Hardware	571,641	788,552	1,232,080	1,454,650	2,546,512	1,875,145	1,166,144	1,875,221	2,278,744	2,045,402	2,445,806	2,206,785	1,085,128	1,208,872	1,508,063	1,808,520	1,784,031	1,784,031	2,044,254	1,819,588	1,819,588	1,819,588	
		Software - 1 yr	16,761	3,563	106,381	43,823	14,726	11,465	1,115	148,222	305,185	133,781	84,142	61,475	33,148	38,217	54,103	50,884	74,403	56,008	68,137	68,137	68,137	68,137	
		Software - 3 yr	2,896	-	-	-	8,225	10	25	97,566	58,962	32,888	39,565	49,825	27,588	31,023	24,463	32,462	30,461	30,776	34,364	28,711	34,364	28,711	34,364
		Software - 5 yr	131,330	202,795	141,369	54,765	55,054	688,895	33,912	251,822	229,777	312,727	262,002	1,086,000	222,401	80,316	47,237	100,880	329,344	103,500	47,890	103,880	329,344	103,500	47,890

Below is a table detailing the debt that transferred into service from January 2021 to July 2021 and Pro Forma Transfers from August 2021 to Actual 2022 by functional cross

Pro Forma Transfer to Plant

Service	JUR	Actual Transferred to Plant	Sum of CR 202101	Sum of CR 202102	Sum of CR 202103	Sum of CR 202104	Sum of CR 202105	Sum of CR 202106	Sum of CR 202107	Sum of CR 202108	Sum of CR 202109	Sum of CR 202110	Sum of CR 202111	Sum of CR 202112	Sum of CR 202201	Sum of CR 202202	Sum of CR 202203	Sum of CR 202204	Sum of CR 202205	Sum of CR 202206	Sum of CR 202207	Sum of CR 202208		
AA	Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	50	130	34	-	-	-	-	-	5,812	
	General Plant	10,487	2,810	1,305	3,097	10,806	7,229	3,884	40,287	47,190	131,244	87,545	62,667	330,822	70,248	128,380	58,479	32,420	222,855	481,754	152,812	152,812		
	Interline Plant	31,883	153,456	134,444	150,466	122,205	113,323	73,168	84,400	10,867	9,633	16,295	108,535	43,122	48,241	28,807	18,648	18,370	20,985	149,853	25,302	25,302		
	Software - 2 yr	-	-	-	-	4,522	708	-	1	200	30	141	319	243	-	-	-	-	-	-	-	-	-	
	Software - 3 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GO	General Plant	131,330	202,706	141,308	54,705	20,985	687,039	34,383	84,164	170,483	44,269	74,722	2,227	20,801	388,347	-	-	-	-	-	-	-	-	
	Software - 5 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transportation	-	-	-	19,985	-	-	9,223	90	25	-	-	19,598	-	-	-	-	-	-	-	-	-	-	
	General Plant	-	1,173	5,513	39,985	17,504	3,032	1,291	7,500	18,421	9,186	2,834	19,333	6,930	6,930	7,503	6,930	6,930	13,163	6,930	6,930	11		
	Interline Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PW	Gas Distribution	431,641	668,943	1,797,098	1,454,865	7,448,013	1,876,144	1,068,143	1,668,893	7,468,747	9,838,816	1,161,883	1,413,141	1,161,873	1,469,763	1,714,764	1,668,688	1,039,101	9,176,763	9,474,366	9,474,366	9,474,366		
	General Plant	38,853	111,781	9,308	48,988	7,983	119,488	49,814	28,402	4,461	4,811	18,188	38,332	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131		
	Software - 5 yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transportation	2,856	-	152,739	-	-	-	-	-	108,506	3,462	221,721	248	-	-	-	-	-	-	-	-	-	-	
	General Plant	14,671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

2022 SUP										
Software - 2 yr	CR 202201	CR 202202	CR 202203	CR 202204	CR 202205	CR 202206	CR 202207	CR 202208	CR 202209	CR 202210
Software - 2 yr	10,074	13,130	81,836	2,169	56,174	322,850	86,282	109,409	20,893	11,336
Software - 3 yr	14,405	17,255	25,345	8,879	17,878	100,863	20,893	11,336	11,336	11,336
Software - 5 yr	888	2,246	1,262	376	834	428,488	1,262	834	834	834
Software - 2 yr	38,444	241,179	108,403	21,173	74,886	428,488	114,546	72,578	-	-

Total New Plant	Underground Storage	Interline Plant	General Plant	Software - 2 yr	Software - 3 yr	Software - 5 yr	Transportation
38,853	11,781	9,308	48,988	7,983	119,488	49,814	28,402
431,641	668,943	1,797,098	1,454,865	7,448,013	1,876,144	1,068,143	1,668,893
10,971	1,981	166,181	47,987	14,796	4,176	39,400	87,046
13,546	183,488	138,488	102,046	113,323	29,168	84,400	10,867
131,330	202,706	141,308	54,705	20,985	687,039	34,383	84,164
2,856	-	152,739	-	-	-	-	108,506
4,671	-	-	-	-	-	-	-
14,671	-	-	-	-	-	-	-
14,671	-	-	-	-	-	-	-
14,671	-	-	-	-	-	-	-

44,611,846



2021 Historical

	202105	202106	202107	202108	202109	202110	202111	202112	Grand Total				
Software 5 Yr	25,957,349	75.31%	303100	659,357	5,444,188	1,308,885	826,329	1,136,450	3,404,781	927,076	3,051,683	#####	5 Yr
Software 3 Yr	8,122,544	23.56%	303102	-	-	-	279,773	18,139	9,949	7,016	7,074	321,950	2 Yr
Software 2 Yr	359,046	1.13%	303103	286,956	1,833,210	226,313	95,855	790,237	30,543	116,118	4,078,092	7,429,924	3 Yr
	34,458,939		303105	-	219,329	363,826	1,125	188,243	36,288	2,404	161,039	972,253	5 Yr
			303130	-	1,652,888	10,027	7,900	3,478	(2,408)	-	1,671,885	5 Yr	
			303132	48,587	7,610	8	2,797	539	1,520	3,424	2,610	67,096	2 Yr
			303133	-	-	-	378,674	121,583	(3,615)	119,266	76,712	692,620	3 Yr
			303135	-	4,264,384	121,607	51,997	15,243	15,029	4,723	2,081,478	6,554,461	5 Yr
				996,900	13,421,609	2,030,666	1,644,450	2,243,913	3,492,087	1,180,027	9,459,288	#####	

From CAP 22.1.3 SUP - BI - DoNotPrint

Assigned Plant Type Intangible Plant

Service	JUR	BI-Description	Sum of OR 202201	Sum of OR 202202	Sum of OR 202203	Sum of OR 202204	Sum of OR 202205	Sum of OR 202206	Sum of OR 202207	Sum of OR 202208
CD	AA	BI 01C11 - Customer Transactional Systems	-	1,024	15,592	2,857	2,750	128,058	-	-
CD	AA	BI 01N09 - Endpoint Compute and Productivity Systems	406	369	493	672	1,079	2,411	38,477	5,250
CD	AA	BI 10W09 - Enterprise Business Continuity	-	-	-	-	-	-	-	-
CD	AA	BI 19W01 - Energy Resources Modern & Op Efficiency CDA	672	135	-	-	-	-	-	-
CD	AA	BI 20P01 - Enterprise & Control Network Infrastructure CDA	2,707	104	877	1	-	-	5,724	61
CD	AA	BI 20P01 - Enterprise Communication Systems	34,723	33,412	48,547	5,131	11,067	7,245	14,222	1,234
CD	AA	BI 28W01 - ET Modernization & Op Efficiency - Technology	-	-	-	8,958	-	-	8,729	17,345
CD	AA	BI 28W01 - Financial & Accounting Technology	2,559	949	52	-	15,042	44,931	467	-
CD	AA	BI 29W01 - Human Resources Technology	230	104	-	7,181	1,917	7,845	1,253	-
CD	AA	BI 30P01 - Land Mobile Radio & Real Time Comm Systems	3	2	5	2	2	253	291	16
CD	AA	BI 31W01 - Legal & Compliance Technology	732	132	38	-	-	-	-	-
CD	AA	BI 30P01 - Enterprise Security (CDA)	1,786	21,201	3,993	3,288	-	3,374	-	-
CD	AA	BI 33C09 - Facilities and Storage Locations	-	-	59	-	-	-	-	391
CD	AA	BI 34C09 - Generation, Substation & Gas Location Security	-	-	-	-	-	-	-	-
CD	AA	BI 35C09 - Telecommunication & Network Distribution Security	-	293	133	13	17	17	418	476
CD	AA	BI 39E29 - Basic Workplace Technology Delivery	645	614	706	645	655	676	625	706
CD	AA	BI 41W01 - Energy Delivery Modernization & Operational Effici	31,209	178,422	37,615	-	5,672	77,489	9,993	680
CD	AA	BI 47C08 - Atlas	2,331	-	-	-	-	-	44,636	-
CD	AA	BI 51N09 - Customer Facing Technology	-	-	-	-	19,069	155,775	-	1,174
CD	AA	BI 55N09 - Data Center Compute and Storage Systems	25	6	-	-	-	-	904	-
CD	AA	BI 56N09 - Digital Grid Network Expansion	416	6,516	287	-	-	-	-	46,069
CD	AA	BI 58K50 - Customer Experience Platform Program	-	-	-	-	16,813	-	-	-
CD	AA	BI 60P99 - Network Backbone Infrastructure	-	-	-	152	-	-	230	-
CD	AA	BI 61P99 - Enterprise Network Infrastructure	-	-	-	103	320	169	219	413
CD	AA	BI 62P99 - Control and Safety Network Infrastructure	-	-	16	171	191	207	17	936
GD	AA	BI 41W01 - Energy Delivery Modernization & Operational Effici	-	-	-	-	-	-	-	-
<b>Grand Total</b>			<b>78,444</b>	<b>243,179</b>	<b>108,405</b>	<b>29,173</b>	<b>74,594</b>	<b>428,449</b>	<b>114,548</b>	<b>73,578</b>

Software 5 Yr	75.31%	OR 202201	OR 202202	OR 202203	OR 202204	OR 202205	OR 202206	OR 202207	OR 202208
BI 01C11 - Customer Transactional Systems		-	771	11,742	2,152	2,071	96,436	-	-
BI 01N09 - Endpoint Compute and Productivity Systems		305	278	371	506	812	1,816	29,975	3,954
BI 62P99 - Control and Safety Network Infrastructure		-	-	12	128	144	156	13	705
BI 41W01 - Energy Delivery Modernization & Operational Effici		-	-	-	-	-	-	-	-
<b>Total Software 5 Yr</b>		<b>59,074</b>	<b>183,130</b>	<b>81,636</b>	<b>21,969</b>	<b>56,174</b>	<b>322,650</b>	<b>86,262</b>	<b>55,409</b>

Software 3 Yr	23.56%	OR 202201	OR 202202	OR 202203	OR 202204	OR 202205	OR 202206	OR 202207	OR 202208
BI 01C11 - Customer Transactional Systems		-	241	3,674	673	648	30,177	-	-
BI 01N09 - Endpoint Compute and Productivity Systems		96	87	116	158	254	568	9,067	1,237
BI 62P99 - Control and Safety Network Infrastructure		-	-	4	40	45	49	4	221
BI 41W01 - Energy Delivery Modernization & Operational Effici		-	-	-	-	-	-	-	-
<b>Total Software 3 Yr</b>		<b>18,485</b>	<b>57,305</b>	<b>25,545</b>	<b>6,875</b>	<b>17,578</b>	<b>100,963</b>	<b>26,993</b>	<b>17,339</b>

Software 2 Yr	1.13%	OR 202201	OR 202202	OR 202203	OR 202204	OR 202205	OR 202206	OR 202207	OR 202208
BI 01C11 - Customer Transactional Systems		-	11,56	175,99	32,25	31,03	1,445,37	-	-
BI 01N09 - Endpoint Compute and Productivity Systems		4,58	4,16	5,57	7,58	12,18	27,21	434,28	59,26
BI 10W09 - Enterprise Business Continuity		-	-	-	-	-	-	-	-
BI 19W01 - Energy Resources Modern & Op Efficiency CDA		7,58	1,53	-	-	-	-	-	-
BI 62P99 - Control and Safety Network Infrastructure		-	-	0,18	1,92	2,16	2,34	0,19	10,56
BI 41W01 - Energy Delivery Modernization & Operational Effici		-	-	-	-	-	-	-	-
<b>Total Software 2 Yr</b>		<b>885,39</b>	<b>2,744,73</b>	<b>1,223,55</b>	<b>329,27</b>	<b>841,93</b>	<b>4,835,85</b>	<b>1,292,89</b>	<b>830,47</b>





Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030								
Population	1000000	1010000	1020000	1030000	1040000	1050000	1060000	1070000	1080000	1090000	1100000	1110000	1120000	1130000	1140000	1150000	1160000	1170000	1180000	1190000	1200000	1210000	1220000	1230000	1240000	1250000	1260000	1270000	1280000	1290000	1300000	1310000	1320000	1330000	1340000	1350000	1360000	1370000	1380000	1390000	1400000					
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Source: National Bureau of Economic Research (NBER). Data for 2020 and 2021 are preliminary.







Summarized Retirements by Functional Group

	202101	202102	202103	202104	202105	202106	202107	Total	CAP 22.2 - Retirements
Distribution-Direct	(129,405)	(357,657)	(144,726)	(74,732)	(119,930)	(75,294)	(42,932)	(944,674)	↓
General Plant	(183,358)	(38,867)	(4,678)	(23,304)	(570)	(57,374)	(6,639)	(314,790)	
Transportation	-	-	-	(30,692)	-	(39,608)	-	(70,300)	
Hardware	(41,709)	-	-	-	(515,142)	-	-	(556,851)	
Software - 5 yr	(329,492)	(388,966)	-	(17,204)	(176,532)	(290,930)	(36,649)	(1,239,773)	
<b>Total</b>	<b>(683,963)</b>	<b>(785,490)</b>	<b>(149,404)</b>	<b>(145,932)</b>	<b>(812,174)</b>	<b>(463,206)</b>	<b>(86,220)</b>	<b>(3,126,388)</b>	

OR Allocated Retirements from January - July 2021 by FERC Plant Account

	202101	202102	202103	202104	202105	202106	202107	202108	Total	
CD.AA.303100	(329,492)	(388,966)	-	(17,204)	(176,532)	(290,930)	(36,649)	-	(1,239,773)	Software - 5 yr
CD.AA.390100	-	-	(4,091)	(21,572)	-	-	(4,038)	-	(29,701)	General Plant
CD.AA.391000	(41,709)	-	-	-	-	-	-	-	(41,709)	Hardware
CD.AA.391100	-	-	-	-	(515,142)	-	-	-	(515,142)	Hardware
CD.AA.393000	(5,514)	-	-	-	-	-	-	-	(5,514)	General Plant
CD.AA.394000	(1,733)	-	-	-	-	-	-	-	(1,733)	General Plant
CD.AA.395000	(9,551)	-	-	-	-	-	-	-	(9,551)	General Plant
CD.AA.397000	(180)	(19,780)	-	-	(570)	-	(2,601)	-	(23,132)	General Plant
CD.AA.397200	(48,748)	-	-	-	-	-	-	-	(48,748)	General Plant
CD.AA.398000	(449)	-	-	-	-	-	-	-	(449)	General Plant
GD.AA.394000	(28,593)	-	-	-	-	-	-	-	(28,593)	General Plant
GD.AA.397000	(88,589)	(19,087)	(587)	-	-	(57,374)	-	-	(165,637)	General Plant
GD.OR.375000	(12,824)	-	-	-	-	-	-	-	(12,824)	Distribution-Direct
GD.OR.376000	(18,409)	(2,298)	(13,991)	(7,409)	(3,090)	(2,521)	(814)	-	(48,533)	Distribution-Direct
GD.OR.378000	3	-	-	-	(114)	-	-	-	(112)	Distribution-Direct
GD.OR.379000	(45,846)	-	-	-	-	-	-	-	(45,846)	Distribution-Direct
GD.OR.380000	(13,882)	(8,621)	(10,411)	(5,757)	(20,301)	(3,811)	(3,663)	-	(66,447)	Distribution-Direct
GD.OR.381000	(38,447)	(346,737)	(120,323)	(61,566)	(96,424)	(68,962)	(38,455)	-	(770,913)	Distribution-Direct
GD.OR.390100	-	-	-	(1,732)	-	-	-	-	(1,732)	General Plant
GD.OR.392048	-	-	-	(30,692)	-	-	-	-	(30,692)	Transportation
GD.OR.392056	-	-	-	-	-	(39,608)	-	-	(39,608)	Transportation
<b>Total</b>	<b>(683,963)</b>	<b>(785,490)</b>	<b>(149,404)</b>	<b>(145,932)</b>	<b>(812,174)</b>	<b>(463,206)</b>	<b>(86,220)</b>	<b>-</b>	<b>(3,126,388)</b>	





New Revenue Summary

	2022.08	2022.09	2022.10	2022.11	2022.12	2023.01	2023.02	2023.03	2023.04	2023.05	2023.06	2023.07	2023.08
Distribution - Direct	130,187	774,814	634,327	562,096	863,668	260,851	306,914	431,108	442,509	507,552	418,873	611,661	529,997
Distribution - AA	22,546	5,063	1,530	6,337	26,736	1,802	6,731	15,205	1,659	4,395	16,445	13,269	23,506

CAP 21.1 ↓

Isolated Oregon portion of forecast new plant additions (as noted in 22.1.1 - Additions detail). Only New Revenue - Growth is reflected below

Service	JUR	BI>Description	Sum of OR 202208	Sum of OR 202209	Sum of OR 202210	Sum of OR 202211	Sum of OR 202212	Sum of OR 202301	Sum of OR 202302	Sum of OR 202303	Sum of OR 202304	Sum of OR 202305	Sum of OR 202306	Sum of OR 202307	Sum of OR 202308
GD	AA	BI MN508 - ORCA Regulators	1,215	-	-	1,473	232	1,278	-	1,512	1,413	46	-	724	1,259
		BI XE200 - Gas Engineering	21,232	5,063	1,530	4,865	26,504	1,802	5,453	13,693	246	4,349	16,422	12,546	22,246
		BI ZB211 - Gas Revenue Basket-Othello	-	-	-	-	-	-	-	-	-	-	23	-	-
	OR	BI MN202 - Gas Meter and Metering Equipment Purchases - OR	158,029	315,422	94,862	78,816	96,019	19,647	66,256	27,538	20,381	89,092	120,712	142,184	141,985
		BI MN207 - ORCA Meters Minor Basket	-	-	-	-	-	-	-	-	-	-	-	-	-
		BI MN304 - Oregon - Gas Rev Projects/Medford	229,642	276,990	331,025	281,787	441,918	145,709	233,487	264,627	295,975	301,064	184,234	249,646	239,490
		BI MN305 - Oregon - Gas Rev Projects/Roseburg	49,655	49,059	89,831	103,410	116,981	34,158	44,946	69,940	41,644	72,393	38,859	94,780	51,815
		BI MN306 - Oregon - Gas Rev Projects/Wamath Falls	56,202	77,387	96,812	56,560	150,528	54,548	40,094	68,055	57,392	73,971	59,713	98,582	60,688
		BI MN307 - Oregon - Gas Rev Projects/LaGrande	34,529	15,356	22,777	42,023	58,322	6,789	11,161	10,048	27,117	21,042	15,556	26,469	36,009
		BI MN320 - ORCA ERTs	-	-	-	-	-	-	-	-	-	-	-	-	-
		BI MN308 - ORCA Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-
		BI XE200 - Gas Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>			<b>553,133</b>	<b>739,877</b>	<b>635,857</b>	<b>568,933</b>	<b>890,404</b>	<b>262,663</b>	<b>402,645</b>	<b>448,313</b>	<b>444,168</b>	<b>561,947</b>	<b>435,318</b>	<b>624,930</b>	<b>563,503</b>

7,119,681

Func Group Gas Distribution

Row Labels	Sum of OR 202208	Sum of OR 202209	Sum of OR 202210	Sum of OR 202211	Sum of OR 202212	Sum of OR 202301	Sum of OR 202302	Sum of OR 202303	Sum of OR 202304	Sum of OR 202305	Sum of OR 202306	Sum of OR 202307	Sum of OR 202308
GD	2,002,806	2,188,390	1,956,838	1,746,674	2,137,612	1,134,946	1,282,667	1,641,388	1,674,315	1,931,602	2,095,478	2,269,223	2,177,397
AA	82,247	65,519	63,288	91,726	95,328	33,222	39,487	84,720	50,945	97,119	15,167	68,678	84,207
OR	1,919,559	2,122,871	1,893,550	1,654,948	2,042,284	1,101,724	1,243,180	1,556,668	1,623,370	1,834,483	2,020,311	2,200,545	2,093,190
<b>Grand Total</b>	<b>2,002,806</b>	<b>2,188,390</b>	<b>1,956,838</b>	<b>1,746,674</b>	<b>2,137,612</b>	<b>1,134,946</b>	<b>1,282,667</b>	<b>1,641,388</b>	<b>1,674,315</b>	<b>1,931,602</b>	<b>2,095,478</b>	<b>2,269,223</b>	<b>2,177,397</b>

Note: Only natural gas distribution plant additions related to new revenue growth on an AMA basis are included in this case. Total natural gas distribution plant additions provided above are used only to determine an appropriate retirement allocation.

Total New Distribution Additions: 24,238,635

Rate of New Revenue as a part of all expected additions: CAP 22.2  
29.37% ↓



New Revenue Summary

	2022.08	2022.09	2022.10	2022.11	2022.12	2023.01	2023.02	2023.03	2023.04	2023.05	2023.06	2023.07	2023.08	CAP 23.1 SUP
Distribution - Direct	756,699	841,737	802,050	743,060	2,148,569	365,997	472,264	589,530	578,902	597,338	519,571	669,491	721,539	
Distribution - AA	-	-	-	-	-	-	-	-	-	-	-	-	-	

Isolated Oregon portion of forecast new plant additions. Only New Revenue - Growth is reflected below  
Business Case - New Revenue - Growth

Service	JUR	BI Description	From CAP 23.1.3.SUP - BI - DoNotPrint												
			Sum of OR 202208	Sum of OR 202209	Sum of OR 202210	Sum of OR 202211	Sum of OR 202212	Sum of OR 202301	Sum of OR 202302	Sum of OR 202303	Sum of OR 202304	Sum of OR 202305	Sum of OR 202306	Sum of OR 202307	Sum of OR 202308
GD	OR	BI MN002 - Gas Meter and Metering Equipment Purchases - OR	872	1,080	26,025	18,609	1,057,429	-	-	-	-	-	-	-	872
		BI MN207 - ORCA Meters Minor Bunkered	-	-	-	-	-	-	-	-	-	-	-	-	-
		BI MN304 - Oregon - Gas Rev Projects/Medford	352,451	458,465	440,059	361,432	633,184	223,253	265,524	305,906	402,900	350,371	317,561	314,466	332,704
		BI MN305 - Oregon - Gas Rev Projects/Roseburg	121,466	95,125	135,640	161,353	164,883	64,304	76,096	87,834	71,303	99,272	97,633	104,511	116,748
		BI MN306 - Oregon - Gas Rev Projects/Klamath Falls	108,663	122,577	136,629	108,546	161,757	73,777	37,373	80,759	66,647	114,906	78,372	130,589	104,462
		BI MN307 - Oregon - Gas Rev Projects/LeGrande	38,488	21,541	46,988	70,273	72,497	6,964	11,445	14,372	31,218	26,544	23,579	24,250	36,992
		BI MN320 - ORCA ERTs	-	-	-	-	-	-	-	-	-	-	-	-	-
		BI MN508 - ORCA Regulators	4,277	-	-	-	1,386	-	79,242	93,751	-	-	-	44,874	4,367
		BI XE300 - Gas Engineering	120,462	142,948	16,709	22,847	95,633	(2,351)	1,994	42,908	8,634	7,345	42,426	60,801	125,414
<b>Grand Total</b>			<b>756,699</b>	<b>841,737</b>	<b>802,050</b>	<b>743,060</b>	<b>2,148,569</b>	<b>365,997</b>	<b>472,264</b>	<b>589,530</b>	<b>578,902</b>	<b>597,338</b>	<b>519,571</b>	<b>669,491</b>	<b>721,539</b>

Line	Account Number	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
				Filed			Settled		
				Filed Study Rate	Curve-Life	Net Salvage %	Settled Study Rate	Curve-Life	Net Salvage %
%									
1	COMMON PLANT								
2	GENERAL PLANT - CD AA								
3	389.3	Removing Property of Others		1.77 65-R4		0	1.77 65-R4		0
4	389.4	Land Easements		0.20 65-R4		0	0.20 65-R4		0
5	390.1	Structures & Improvements		2.17 50-R2		0	2.17 50-R2		0
6	391.0	Office Furniture & Equipment		6.67 15-SO		0	6.67 15-SO		0
7	391.1	Computer Hardware		20.00 5-SO		0	20.00 5-SO		0
8	391.11	Computer Hardware		20.00 5-SO		0	20.00 5-SO		0
9	392.1	Autos		3.83 10-L4		0	3.83 10-L4		0
10	392.2	Light Trucks		4.68 13-S1.5		0	3.55 13-S1.5		10
11	392.3	Medium Trucks		2.80 16-L2.5		0	1.92 16-		10
12	392.4	Heavy Trucks		7.48 18-R3		0	7.04 18-R3		5
13	392.5	Other		7.24 15-L2		0	5.38 15-L2		9
14	393.0	Stores Equipment		4.00 25-SO		0	4.00 25-SO		0
15	394.0	Tools, Shop & Garage Equipment		5.00 20-SO		0	5.00 20-SO		0
16	395.0	Laboratory Equipment		6.67 15-SO		0	6.67 15-SO		0
17	396.3	Medium Trucks		5.82 15-L2		0	5.82 15-L2		0
18	396.5	Power operated equipment - other		3.40 15-SO		0	2.06 15-SO		10
19	397.0	Communication Equipment		6.67 15-SO		0	6.67 15-SO		0
20	397.2	Communication Equipment-Portable		10.00 10-SO		0	10.00 10-SO		0
21	398.0	Miscellaneous Equipment		10.00 10-SQ		0	10.00 10-SQ		0
22	COMMON GAS GENERAL PLANT - GD AA								
23	391.0	Office Furniture & Equipment		6.67 15-SO		0	6.67 15-SO		0
24	391.1	Computer Equipment		20.00 5-SO		0	20.00 5-SO		0
25	394.0	Tools, Shop & Garage Equipment		5.00 20-SO		0	5.00 20-SO		0
26	395.0	Laboratory Equipment		6.67 15-SO		0	6.67 15-SO		0
27	397.0	Communication Equipment		6.67 15-SO		0	6.67 15-SO		0
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
			Filed			Settled			
			Filed Study Rate	Curve-Life	Net Salvage %	Settled Study Rate	Curve-Life	Net Salvage %	
GAS PLANT-OREGON									
UNDERGROUND STORAGE									
28	351.2	Compressor Station		1.89 60-S2.5		-5	1.89 60-		-5
29	351.4	Office		1.75 60-S2.5		-5	1.75 60-		-5
30	352.0	Storage Wells		1.85 55-R4		0	1.67 60-R4		0
31	352.2	<b>Reservoirs</b>		1.99 55-R4		0	1.62 60-R4		0
32	352.3	Cushion Natural Gas		1.90 55-R4		0	1.54 60-R4		0
33	353.0	Lines		1.59 60-R4		0	1.59 60-R4		0
34	354.0	Compressor Station Equipment		1.82 55-R4		0	1.82 55-R4		0
35	355.0	Measuring and Regulating Equipment		1.74 35-R3		0	1.74 35-R3		0
36	357.0	Other Equipment		2.25 45-RI.5		0	2.25 45-RI.5		0
DISTRIBUTION PLANT									
37	374.4	Land - Easements		1.66 60-R4		0	1.66 60-R4		0
38	375.0	Structures & Improvements		2.04 50-R2		0	2.04 50-R2		0
39	376.0	Mains		2.17 55-R3		-25	1.89 60-R3		-23
40	378.0	Measuring/Regulating Station Equipment		3.20 36-S0.5		-15	3.20 36-		-15
41	379.0	Measuring/Regulating City Gate Equipment		2.74 42-S0.5		-15	2.74 42-		-15
42	380.0	Services		2.23 50-R3		-30	2.09 50-R3		-25
43	381.0	Meters		3.36 35-R1		-1	3.36 35-R1		-1
44	385.0	Measuring/Regulating Industrial Equipment		1.43 55-R2.5		-15	1.43 55-		-15
45	387.0	Other Equipment		0.00 18-SQ		0	0.00 18-SQ		0
46	390.1	Structures & Improvements		3.02 30-R3		-5	2.45 32-R3		0
TRANSPORTATION EQUIPMENT									
47	392.2	Light Trucks		7.69 13-S1.5		0	7.69 13-S1.5		0
48	392.3	Medium Trucks		4.9 16-L2.5		0	4.9 16-		0
49	392.4	Heavy Trucks		0 18-R3		0	0 18-R3		0
50	392.5	Other		1.56 15-L2		0	1.56 15-L2		0
GAS GENERAL PLANT									
51	393.0	Stores Equipment		4.00 25-SQ		0	4.00 25-SO		0
52	394.0	Tools, Shop & Garage Equipment		5.00 20-SQ		0	5.00 20-SO		0
53	395.0	Laboratory Equipment		6.67 15-SQ		0	6.67 15-SO		0
54	396.5	Power Operated Equipment - Other		4.61 15-SO		0	4.61 15-SO		0
55	397.0	Communication Equipment		6.67 15-SQ		0	6.67 15-SO		0
56	398.0	Miscellaneous Equipment		10.00 10-SQ		0	10.00 10-SO		0



**Interoffice Memorandum**  
**State and Federal Regulation**

**TO:** Distribution

**DATE:** 01/25/21

**FROM:** Jeanne Pluth

**SUBJECT:** Allocation Factors

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2020.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.163%	34.165%	13.672%
CD	AA	7	Net Direct Plant	74.868%	16.727%	8.405%
CD	AA	7	Four Factor	69.998%	20.695%	9.307%
GD	AA	8	No. of Customers	0.000%	71.420%	28.580%
GD	AA	8	Four Factor	0.000%	68.833%	31.167%
CD	AN	9	No. of Customers	60.424%	39.576%	0.000%
CD	AN/WA/ID	9	Four Factor	77.218%	22.782%	0.000%

If you have any questions please call me at X2204.

Distribution:	Adam Munson	Ian McLelland	Megan Kennedy
	Derek Isaak	Janessa Stromberger	Cheryl Kettner
	Jennifer McCauley	Bill Abrahamse	Tara Knox
	Jade Grinstead	Catherine Mueller	Lauren Pendergraft
	Tiffany Adams	Jason Boni	Karen Schuh
	Monica Bannon	Joe Wright	Frank Johnson
	Karrie Wilson	Lori Hermanson	Marcus Garbarino
	Carol Markson	Dan Loutzenheiser	Julie Lee
	Bradley Eastham	Keri Meister	

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_



Interoffice Memorandum  
State and Federal Regulation

**TO:** Distribution  
**FROM:** Jeanne Pluth  
**SUBJECT:** Allocation Factors

**DATE:** 01/23/20

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2020.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.076%	34.102%	13.822%
CD	AA	7	Net Direct Plant	75.220%	16.524%	8.256%
CD	AA	7	Four Factor	69.822%	20.882%	9.296%
GD	AA	8	No. of Customers	0.000%	71.159%	28.841%
GD	AA	8	Four Factor	0.000%	69.032%	30.968%
CD	AN	9	No. of Customers	60.429%	39.571%	0.000%
CD	AN/WA/ID	9	Four Factor	77.318%	22.682%	0.000%

PLANT IN SERVICE

INTANGIBLE PLANT:		
303000	Misc Intangible Plant (303000)	303000 Intangible Plant
3031XX	Misc Intangible IT Plant (3031XX)	303100 Intangible Plant
	TOTAL INTANGIBLE PLANT	304000 Underground Storage Plant
UNDERGROUND STORAGE PLANT:		
350100	Land in Fee	311000 Underground Storage Plant
351100	S & I - Wells	350100 Underground Storage Plant
351200	S & I - Compress Station	351100 Underground Storage Plant
351300	S & I - Meas/Regulating Station	351200 Underground Storage Plant
351400	S & I - Office	351300 Underground Storage Plant
352000	Wells	351400 Underground Storage Plant
352100	Wells - Leases	352000 Underground Storage Plant
353000	Lines	352100 Underground Storage Plant
354000	Compressor Strn Equipment	353000 Underground Storage Plant
355000	Meas & Regulating Equipment	354000 Underground Storage Plant
356000	Purification Equipment	355000 Underground Storage Plant
357000	Other Equipment	356000 Underground Storage Plant
	TOTAL UNDERGROUND STORAGE PLANT	357000 Underground Storage Plant
PRODUCTION PLANT:		
304000	Land & Land Rights	374200 Distribution Plant
311XXX	LPG Equipment	374400 Distribution Plant
	TOTAL PRODUCTION PLANT	375000 Distribution Plant
DISTRIBUTION PLANT:		
374200	Land & Land Rights	376000 Distribution Plant
374400	Land Easements	378000 Distribution Plant
375000	Structures & Improvements	379000 Distribution Plant
376000	Mains	380000 Distribution Plant
378000	Measuring & Reg Station Equip-General	381000 Distribution Plant
379000	Measuring & Reg Station Equip-City Gate	385000 Distribution Plant
380000	Services	387000 Distribution Plant
381000	Meters	389000 General Plant
385000	Industrial Measuring & Reg Sta Equip	390000 General Plant
387000	Other Equipment	391000 General Plant
	TOTAL DISTRIBUTION PLANT	392000 Transportation
GAS GENERAL PLANT: (From C-GPL)		
389XXX	Land & Land Rights	393000 General Plant
390XXX	Structures & Improvements	394000 General Plant
391XXX	Office Furniture & Equipment	395000 General Plant
392XXX	Transportation Equipment	396000 Transportation
393000	Stores Equipment	397000 General Plant
394000	Tools, Shop & Garage Equipment	398000 General Plant
395000	Laboratory Equipment	
396XXX	Power Operated Equipment	
397XXX	Communications Equipment	
398000	Miscellaneous Equipment	
	TOTAL GAS GENERAL PLANT	
	GROSS PLANT IN SERVICE	
ACCUMULATED DEPRECIATION		
	Underground Storage	
	Distribution Plant	
	General Plant	
	TOTAL ACCUMULATED DEPRECIATION	
ACCUMULATED AMORTIZATION		
	General Plant - 303000	
	Misc IT Intangible IT Plant - 3031XX	
	General Plant - 390200, 396200	
	TOTAL ACCUMULATED AMORTIZATION	
	TOTAL ACCUMULATED DEPR/AMORT	
	NET GAS UTILITY PLANT before DFIT	
ACCUMULATED DFIT		
282900	ADFIT - Gas Plant in Service	
282900	ADFIT - Common Plant (282900 from C-DTX)	
282919	ADFIT - Plant AFUDC Equity (282919 from C-DTX)	
283750	ADFIT - Common Plant (283750 from C-DTX)	
283850	ADFIT - Bond Redemptions	
	TOTAL ACCUMULATED DFIT	
	NET GAS UTILITY PLANT	

Allocation Rates			ROO Rate (12.31.20)	New Rate (2021)
Service	Jurisdiction			
GD	OR	GD.OR	100.000%	100.000%
CD	OR	CD.OR	100.000%	100.000%
GD	AA	GD.AA	30.968%	31.167%
CD	AA	CD.AA	9.296%	9.307%
GD	AS	GD.AS	100.000%	100.000%
CD	AS	CD.AS	100.000%	100.000%

**Summary of Capital Investment-related Adjustments to Rate Base**

Line No.	Plant Cost	Accumulated Depreciation	Accumulated DFIT	Net Rate Base
	(in thousands)			
1	\$ 507,429	\$ (146,923)	\$ (76,202)	\$ 284,304
2	17,596	(4,783)	(7,902)	4,911
3	525,025	(151,706)	(84,104)	289,215
4	37,441	(21,985)	(707)	14,749
5	3,208	219	(14)	3,413
6	\$ 565,674	\$ (173,472)	\$ (84,825)	\$ 307,377

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

Table No. 2: Capital Investment Transfers-to-plant by Plant Investment Driver

System and Oregon Allocated Capital Investment Transfers to Plant In Thousands (\$000's)		
Plant Investment Driver	System	Oregon Allocated
<b>Twenty Months Ended August 31, 2022</b>		
A. Customer Requested	\$ 152,641	\$ 11,527
B. Customer Service Quality & Reliability	108,361	2,477
C. Mandatory & Compliance	61,560	17,579
D. Asset Condition	54,686	4,982
E. Performance & Capacity	179,667	6,029
F. Failed Plant & Operations	104,819	3,247
Total for January 1, 2021 to August 31, 2022	\$ 661,734	\$ 45,842
<b>Twelve Months Ended August 31, 2023</b>		
A. Customer Requested <sup>(1)</sup>	\$ 56,424	\$ 6,567
B. Customer Service Quality & Reliability	-	-
C. Mandatory & Compliance	-	-
D. Asset Condition	-	-
E. Performance & Capacity	-	-
F. Failed Plant & Operations	-	-
Total for September 1, 2022 to August 31, 2023	\$ 56,424	\$ 6,567
	<b>\$ 718,158</b>	<b>\$ 52,408</b>

<sup>(1)</sup> The Company included in this case Oregon's share of growth capital on an AMA basis totaling approximately \$3.456 million.

Table No. 3: Transfers-to-plant by Plant Investment Driver and Asset Type

Oregon Plant Investment Capital Investment Transfers to Plant In Thousands (\$000's)				
Plant Investment Driver	Natural Gas Distribution	General Plant	Enterprise Technology	Total
<b>Twenty Months Ended August 31, 2022</b>				
A. Customer Requested	\$ 11,527	\$ -	\$ -	\$ 11,527
B. Customer Service Quality & Reliability	-	-	2,477	2,477
C. Mandatory & Compliance	17,514	-	65	17,579
D. Asset Condition	2,381	2,136	465	4,982
E. Performance & Capacity	1,098	-	4,931	6,029
F. Failed Plant & Operations	3,200	-	48	3,247
Total Transfers to Plant	\$ 35,719	\$ 2,136	\$ 7,987	\$ 45,842
<b>Twelve Months Ended August 31, 2023</b>				
A. Customer Requested <sup>(1)</sup>	\$ 6,567	\$ -	\$ -	\$ 6,567
B. Customer Service Quality & Reliability	-	-	-	-
C. Mandatory & Compliance	-	-	-	-
D. Asset Condition	-	-	-	-
E. Performance & Capacity	-	-	-	-
F. Failed Plant & Operations	-	-	-	-
Total Transfers to Plant	\$ 6,567	\$ -	\$ -	\$ 6,567

<sup>(1)</sup> The Company included in this case Oregon's share of growth capital on an AMA basis totaling approximately \$3.456 million.

System figures are from the 2021-2023 Budgeted TTP from Financial Planning and Analysis

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

From 2020 Forecasted TTP

Sum of OR Total - 12/31/2020- 8/31/2022	Service	JUR	GD		GD Total	Grand Total
	CD	CD Total	AA	OR		
Investment Driver	AA					
Asset Condition	1,409,281	1,409,281	185,688	3,386,977	3,572,665	4,981,946
Customer Requested			141,481	11,385,386	11,526,867	11,526,867
Customer Service Quality & Reliability	2,477,441	2,477,441				2,477,441
Failed Plant & Operations	47,718	47,718		3,199,721	3,199,721	3,247,439
Mandatory & Compliance	65,384	65,384	439,665	17,073,837	17,513,502	17,578,886
Performance & Capacity	4,920,319	4,920,319	587,443	521,462	1,108,905	6,029,224
<b>Grand Total</b>	<b>8,920,143</b>	<b>8,920,143</b>	<b>1,354,277</b>	<b>35,567,383</b>	<b>36,921,660</b>	<b>45,841,803</b>

77.6% Directly Assigned

Sum of OR Total - 8/31/2022 - 08/31/2023	Service	JUR	GD		GD Total	Grand Total
	CD	CD Total	AA	OR		
Investment Driver	AA					
Asset Condition	-	-	-	-	-	-
Customer Requested			122,678	6,443,870	6,566,548	6,566,548
Customer Service Quality & Reliability	-	-				-
Failed Plant & Operations	-	-				-
Mandatory & Compliance	-	-				-
Performance & Capacity	-	-				-
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>122,678</b>	<b>6,443,870</b>	<b>6,566,548</b>	<b>6,566,548</b>

98.1% Directly Assigned

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_



Table 4

<b>Oregon Plant Investment Transfers to Plant In Thousands (\$000's) Plant Investment Driver: Customer Requested</b>				
<b>ER # - ER Name</b>	<b>Natural Gas Distribution</b>	<b>General Plant</b>	<b>Enterprise Technology</b>	<b>Total</b>
<b>Twenty Months Ended August 31, 2022</b>				
ER_1001 - Gas Revenue Blanket	\$ 9,742	\$ -	\$ -	\$ 9,742
ER_1050 - Gas Meters Minor Blanket	13	-	-	13
ER_1051 - Gas Regulators Minor Blanket	26	-	-	26
ER_1053 - Gas ERT Minor Blanket	31	-	-	31
ER_1056 - Gas Meter and Metering Equipment Purchases	1,714	-	-	1,714
Total for January 1, 2020 to August 31, 2022	<u>\$ 11,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,527</u>
<b>Twelve Months Ended August 31, 2023 <sup>[1]</sup></b>				
ER_1001 - Gas Revenue Blanket	\$ 5,346	\$ -	\$ -	\$ 5,346
ER_1050 - Gas Meters Minor Blanket	-	-	-	-
ER_1051 - Gas Regulators Minor Blanket	8	-	-	8
ER_1053 - Gas ERT Minor Blanket	-	-	-	-
ER_1056 - Gas Meter and Metering Equipment Purchases	1,213	-	-	1,213
Total for September 1, 2022 to August 31, 2023	<u>\$ 6,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,567</u>
<b>Total Customer Requested Plant Investment</b>	<u><b>\$ 18,093</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 18,093</b></u>

<sup>[1]</sup> The Company included in this case Oregon's share of growth capital on an AMA basis totaling approximately \$3.456 million.

Check

Table 5

<b>Oregon Plant Investment Transfers to Plant In Thousands (\$000's) Plant Investment Driver: Customer Service Quality &amp; Reliability</b>				
<b>ER # - ER Name</b>	<b>Natural Gas Distribution</b>	<b>General Plant</b>	<b>Enterprise Technology</b>	<b>Total</b>
<b>Twenty Months Ended August 31, 2022</b>				
ER_5010 - Enterprise Business Continuity	\$ -	\$ -	\$ 16	\$ 16
ER_5014 - Security Systems	-	-	156	156
ER_5032 - Enterprise Security	-	-	127	127
ER_5033 - Facilities and Storage Locations Security	-	-	62	62
ER_5034 - Generation, Substation & Gas Location Security	-	-	256	256
ER_5040 - Customer Transactional Systems	-	-	543	543
ER_5151 - Customer Facing Technology	-	-	461	461
ER_5158 - Customer Experience Platform Program	-	-	856	856
<b>Total Customer Service Quality &amp; Reliability Plant Investment</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,477</b></u>	<u><b>\$ 2,477</b></u>

Table 6

<b>Oregon Plant Investment Transfers to Plant In Thousands (\$000's) Plant Investment Driver: Mandatory &amp; Compliance</b>				
<b>ER # - ER Name</b>	<b>Natural Gas Distribution</b>	<b>General Plant</b>	<b>Enterprise Technology</b>	<b>Total</b>
<b>Twenty Months Ended August 31, 2022</b>				
ER_3003 - Gas Replace-St&Hwy	\$ 2,724	\$ -	\$ -	\$ 2,724
ER_3004 - Cathodic Protection-Minor Blanket	123	-	-	123
ER_3006 - Overbuilt Pipe Replacement Blanket	624	-	-	624
ER_3007 - Isolated Steel Replacement	891	-	-	891
ER_3008 - Aldyl -A Pipe Replacement	11,620	-	-	11,620
ER_3055 - Gas Meter Replacement Non Revenue	1,338	-	-	1,338

ER_3057 - Gas HP Pipeline Remediation Program	193	-	-	193
ER_5152 - Payment Card Industry (PCI)	-	-	56	56
ER_7200 - Appren Craft Train	-	-	10	10
<b>Total Mandatory &amp; Compliance Plant Investment</b>	<b>\$ 17,514</b>	<b>\$ -</b>	<b>\$ 65</b>	<b>\$ 17,579</b>

Table 7

<b>Oregon Plant Investment</b>				
<b>Transfers to Plant</b>				
<b>In Thousands (\$000's)</b>				
<b>Plant Investment Driver: Asset Condition</b>				
<b>ER # - ER Name</b>	<b>Natural Gas Distribution</b>	<b>General Plant</b>	<b>Enterprise Technology</b>	<b>Total</b>
<b>Twenty Months Ended August 31, 2022</b>				
ER_3001 - Replace Deteriorating Gas System	\$ 1,541	\$ -	\$ -	\$ 1,541
ER_3002 - Regulator Reliable - Blanket	460	-	-	460
ER_3054 - Gas ERT Replacement Program	381	-	-	381
ER_5005 - Information Technology Refresh Program	-	-	75	75
ER_5147 - Project Atlas	-	-	390	390
ER_7000 - Transportation Equip	-	967	-	967
ER_7001 - Structures & Improv	-	643	-	643
ER_7003 - Office Furniture	-	36	-	36
ER_7005 - Stores Equip	-	23	-	23
ER_7006 - Tools Lab & Shop Equipment	-	333	-	333
ER_7008 - Telematics 2025	-	134	-	134
<b>Total Asset Condition Plant Investment</b>	<b>\$ 2,381</b>	<b>\$ 2,136</b>	<b>\$ 465</b>	<b>\$ 4,982</b>

Table 8

<b>Oregon Plant Investment</b>				
<b>Transfers to Plant</b>				
<b>In Thousands (\$000's)</b>				
<b>Plant Investment Driver: Performance &amp; Capacity</b>				
<b>ER # - ER Name</b>	<b>Natural Gas Distribution</b>	<b>General Plant</b>	<b>Enterprise Technology</b>	<b>Total</b>
<b>Twenty Months Ended August 31, 2022</b>				
ER_3000 - Gas Reinforce-Minor Blanket	\$ 556	\$ -	\$ -	\$ 556
ER_3117 - Gas Telemetry	118	-	-	118
ER_5016 - Endpoint Compute and Productivity Systems	-	-	400	400
ER_5018 - Energy Delivery Op Efficiency & Shared Service	-	-	52	52
ER_5019 - Energy Resources Modernization & Op Efficiency	-	-	146	146
ER_5020 - Enterprise & Control Network Infrastructure	-	-	806	806
ER_5022 - Enterprise Communication Systems	-	-	445	445
ER_5025 - Environmental Control & Monitoring Systems	-	-	157	157
ER_5026 - ET Modernization & Op Efficiency - Technology	-	-	304	304
ER_5027 - Fiber Network Lease Service Replacement	-	-	316	316
ER_5028 - Financial & Accounting Technology	-	-	582	582
ER_5029 - Human Resources Technology	-	-	34	34
ER_5030 - Land Mobile Radio & Real Time Comm Systems	-	-	229	229
ER_5031 - Legal & Compliance Technology	-	-	37	37
ER_5038 - Enterprise Data Science	-	-	2	2
ER_5039 - Basic Workplace Technology Delivery	-	-	149	149
ER_5041 - Energy Delivery Modernization & Operational Ef	-	-	484	484
ER_5155 - Data Center Compute and Storage Systems	-	-	377	377
ER_5156 - Digital Grid Network Expansion	-	-	412	412
ER_7201 - Jackson Prairie Storage	399	-	-	399
ER_7208 - Gas Op Qual - Tooling, Vehicles and Material	25	-	-	25
<b>Total Performance &amp; Capacity Plant Investment</b>	<b>\$ 1,098</b>	<b>\$ -</b>	<b>\$ 4,931</b>	<b>\$ 6,029</b>

Table 9

<b>Oregon Plant Investment</b>				
<b>Transfers to Plant</b>				
<b>In Thousands (\$000's)</b>				

**Plant Investment Driver: Failed Plant & Operations**

<b>ER # - ER Name</b>	<b>Natural Gas Distribution</b>	<b>General Plant</b>	<b>Enterprise Technology</b>	<b>Total</b>
<b>Twenty Months Ended August 31, 2022</b>				
ER_3005 - Gas Distribution Non-Revenue Blanket	\$ 3,200	\$ -	\$ -	\$ 3,200
ER_5037 - Infrastructure Technology Failed Assets	-	-	48	48
<b>Total Failed Plant &amp; Operations Plant Investment</b>	<b>\$ 3,200</b>	<b>\$ -</b>	<b>\$ 48</b>	<b>\$ 3,247</b>

Oregon Plant Investment Transfers to Plant Twelve Months Ended, In Thousands (\$000's)			
Plant Investment Driver			
ER # - ER Name	August 31, 2022	#####	
<b>Asset Condition</b>			
ER_3001 - Replace Deteriorating Gas System	\$ 1,541	\$ -	
ER_3002 - Regulator Reliable - Blanket	460	-	
ER_3054 - Gas ERT Replacement Program	381	-	
	<u>\$ 2,381</u>	<u>\$ -</u>	
<b>Customer Requested [1]</b>			
ER_1001 - Gas Revenue Blanket	\$ 9,742	\$ 5,346	
ER_1050 - Gas Meters Minor Blanket	13	-	
ER_1051 - Gas Regulators Minor Blanket	26	8	
ER_1053 - Gas ERT Minor Blanket	31	-	
ER_1056 - Gas Meter and Metering Equipment Purchases	1,714	1,213	
	<u>\$ 11,527</u>	<u>\$ 6,567</u>	
<b>Failed Plant &amp; Operations</b>			
ER_3005 - Gas Distribution Non-Revenue Blanket	\$ 3,200	\$ -	
	<u>\$ 3,200</u>	<u>\$ -</u>	
<b>Mandatory &amp; Compliance</b>			
ER_3003 - Gas Replace-St&Hwy	\$ 2,724	\$ -	
ER_3004 - Cathodic Protection-Minor Blanket	123	-	
ER_3006 - Overbuilt Pipe Replacement Blanket	624	-	
ER_3007 - Isolated Steel Replacement	891	-	
ER_3008 - Aldyl -A Pipe Replacement	11,620	-	
ER_3055 - Gas Meter Replacement Non Revenue	1,338	-	
ER_3057 - Gas HP Pipeline Remediation Program	193	-	
	<u>\$ 17,514</u>	<u>\$ -</u>	
<b>Performance &amp; Capacity</b>			
ER_3000 - Gas Reinforce-Minor Blanket	\$ 556	\$ -	
ER_3117 - Gas Telemetry	118	-	
ER_7201 - Jackson Prairie Storage	399	-	
ER_7208 - Gas Op Qual - Tooling, Vehicles and Material	25	-	
	<u>\$ 1,098</u>	<u>\$ -</u>	
<b>Total Natural Gas Distribution Plant Investment</b>	<u><b>\$ 35,719</b></u>	<u><b>\$ 6,567</b></u>	

Check

Oregon Plant Investment Transfers to Plant Twelve Months Ended, In Thousands (\$000's)		
Plant Investment Driver		
ER # - ER Name	December 31, 2020	
<b>Asset Condition</b>		
ER_7000 - Transportation Equip	\$ 967	
ER_7001 - Structures & Improv	643	
ER_7003 - Office Furniture	36	
ER_7005 - Stores Equip	23	
ER_7006 - Tools Lab & Shop Equipment	333	
ER_7008 - Telematics 2025	134	
	<u>\$ 2,136</u>	
<b>Total General Plant Investment</b>	<u><b>\$ 2,136</b></u>	

Check

Oregon Plant Investment Transfers to Plant Twelve Months Ended, In Thousands (\$000's)		
Plant Investment Driver		
ER # - ER Name	December 31, 2020	
<b>Performance &amp; Capacity</b>		
ER_5016 - Endpoint Compute and Productivity Systems	\$ 400	
ER_5018 - Energy Delivery Op Efficiency & Shared Services	52	
ER_5019 - Energy Resources Modernization & Op Efficiency	146	
ER_5020 - Enterprise & Control Network Infrastructure	806	
ER_5022 - Enterprise Communication Systems	445	
ER_5025 - Environmental Control & Monitoring Systems	157	
ER_5026 - ET Modernization & Op Efficiency - Technology	304	
ER_5027 - Fiber Network Lease Service Replacement	316	
ER_5028 - Financial & Accounting Technology	582	
ER_5029 - Human Resources Technology	34	
ER_5030 - Land Mobile Radio & Real Time Comm Systems	229	
ER_5031 - Legal & Compliance Technology	37	
ER_5038 - Enterprise Data Science	2	
ER_5039 - Basic Workplace Technology Delivery	149	
ER_5041 - Energy Delivery Modernization & Operational Effici	484	
ER_5155 - Data Center Compute and Storage Systems	377	
ER_5156 - Digital Grid Network Expansion	412	

	<u>\$</u>	<u>4,931</u>
<b>Total Enterprise Technology Plant Investment</b>	<u>\$</u>	<u>7,987</u>

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_

Prep by: \_\_\_\_\_

Date: 3/3/2022

Mgr. Review: \_\_\_\_\_



CASE: UG 433  
WITNESS: CURTIS DLOUHY

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 400  
REDACTED**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Curtis Dlouhy. I am a Senior Economist employed in the Rates,  
3 Finance & Audit Division of the Public Utility Commission of Oregon (OPUC).  
4 My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

5 **Q. Please describe your educational background and work experience.**

6 A. My witness qualification statement is found in Exhibit Staff/401.

7 **Q. What is the purpose of your testimony?**

8 A. The purpose of my testimony is to address issues of benefit expenses, the  
9 Company's Business Process Improvement and Business Transformation  
10 initiatives, and the Company's plans regarding its 2020 deferral balances.

11 **Q. Did you prepare an exhibit for this docket?**

12 A. Yes, I prepared the following Exhibits:

- 13 • Exhibit Staff/ 401 – Witness Qualifications
- 14 • Exhibit Staff/ 402 – Non-Confidential Data Responses used in support of  
15 testimony
- 16 • Exhibit Staff/ 403 – Relevant News
- 17 • Exhibit Staff/ 404 – Confidential Data Responses used in support of  
18 testimony

19 **Q. How is your testimony organized?**

20 A. My testimony is organized as follows:

21	Issue 1, Retirement and Post-Retirement Medical Expenses .....	2
22	Issue 2, Business Process Improvement and Business Transformation	
23	Programs.....	17
24	Issue 3, Deferrals.....	19

1           **ISSUE 1, RETIREMENT AND POST-RETIREMENT MEDICAL EXPENSES**

2           **Q. Please summarize the Company’s proposals concerning retirement**  
3           **and post-retirement medical expenses.**

4           A. The Company’s proposes an overall reduction in Oregon-allocated retirement  
5           expenses of \$566,876.<sup>1</sup> This is driven by the Company phasing out its pension  
6           plan and replacing it with a 401(k) plan. The Company notes that the cost of  
7           the pension plan fell but that the cost of the 401(k) plan rose.

8                     The Company also proposes reducing its post-retirement medical  
9           expenses by \$278,403.<sup>2</sup>

10          **Q. How large is the increase in 401(k) costs and what is driving the**  
11          **increase?**

12          A. Based on the Company’s work papers, the portion of the Company’s proposed  
13          benefit expenses that can be attributed to its 401(k) expense is \$1,152,087 for  
14          its pro-forma test year, which is an upward adjustment to its 401(k) expense of  
15          \$70,619 on an Oregon-allocated O&M only basis. The Company states that  
16          the increase in 401(k) costs is largely driven by an uptick in 401(k)  
17          participation.<sup>3</sup>

18          **Q. Do you have any adjustments to the Company’s proposed 401(k)**  
19          **expense?**

20          A. No.

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1       AVA/500, Schultz/25.

2       AVA/500, Schultz/26.

3       AVA/500, Schultz/26.

1 **Q. What have you done to analyze the Company's adjustment to its 401(k)**  
2 **expense?**

3 A. Because the Company claimed that its increase to its 401(k) expense is driven  
4 primarily by an uptick in 401(k) enrollment, I issued data requests asking to see  
5 the Company's total annual 401(k) enrollment since 2010. The number of  
6 participants in the Company's 401(k) plan has increased every year between  
7 2010 and 2020, from 1844 enrollees to 2413 enrollees, respectively. This is an  
8 average annual increase of approximately 2.7 percent. The Company's 401(k)  
9 expense increased by approximately 6.5 percent based on the Company's  
10 same escalator applied to its labor expenses. Between the increase in 401(k)  
11 enrollment and the current inflation rates well over five percent, I find a  
12 6.5 percent increase in 401(k) expenses to be reasonable.

13 **Q. What is the Company's total proposed pension expense and what is**  
14 **causing the decrease in pension expenses?**

15 A. The Company's proposed pension expense is \$8,766,667 in the pro-forma test  
16 year Companywide, which constitutes a decrease of \$11,184,860 from the  
17 base year. On an Oregon-allocated O&M basis, this constitutes a pro-forma  
18 test year expense of \$477,018, which is a decrease of \$608,598 on an Oregon-  
19 allocated O&M basis.

20 The Company states in its opening testimony that the decrease in the  
21 pension expense is largely being driven by the Company phasing out its  
22 pension expense in favor of its 401(k) plan.<sup>4</sup>

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<sup>4</sup> AVA/500, Schultz/26.

1 **Q. What parameters are relevant when calculating pension expenses?**

2 A. Pension expenses, known formally as FAS 87 expense, can be positive or  
3 negative. These expenses are largely calculated based on four  
4 components:

- 5 • Service cost,
- 6 • Interest cost,
- 7 • Expected return on assets (EROA), and
- 8 • Discount rate.

9 Increases to the service cost and interest cost ultimately raise overall pension  
10 or post-retirement medical expenses. The EROA and the discount rate are  
11 percentages that broadly reflect market conditions and how the trust will  
12 perform in the market. While the service cost and interest cost are largely  
13 predetermined by the choice of plan, the EROA and discount rate are items  
14 that the Company has a lot of discretion in choosing when projecting pension  
15 expenses. I will discuss both the EROA and discount rate in greater detail  
16 later in my testimony.

17 The above parameters and discussion are also relevant when calculating  
18 the Company's post-retirement medical expenses, known as the FAS 106  
19 expense. The FAS 87 and FAS 106 expense can be positive or negative. In  
20 both the FAS 87 and FAS 106, a negative expense means that the trust is in  
21 good financial health and is self-sustaining. Likewise, a positive expense  
22 means that funds are being drawn from the account faster than they are being

1 recovered, meaning that additional contributions are needed to maintain the  
2 trust.

3 **Q. Do you believe that this reduction in pension expenses is sufficient?**

4 A. No. Although the Company has indeed reduced its pension expenses, this  
5 reduction is not sufficient to bring the Company's actual costs to the costs it  
6 claims in the rate case.

7 **Q. Please explain.**

8 A. As stated previously, the two main prospective levers that the Company can  
9 use to calculate the pension expense are the discount rate and the EROA.

10 While the Company's discount rate appears to be in line with other Oregon-  
11 regulated utilities and match markets, the Company's EROA underestimates  
12 the Company's actual and projected market returns and is the lowest among  
13 Oregon-regulated utilities.

14 **Q. Please briefly discuss what the discount rate is and how it influences  
15 the overall pension expense.**

16 A. The discount rate is the expected market interest rate for the relevant  
17 asset or portfolio of assets by which to discount future pension obligations.  
18 It is one component that is used to calculate the present value of a portfolio  
19 that provides a stream of revenue. An increase in the discount rate  
20 decreases the present value of the projected future pension obligations.

1 **Q. What analysis have you done to verify that the Company's discount**  
2 **rate is appropriate?**

3 A. To verify that the Company's discount rate is appropriate, I compared the  
4 Company's discount rate to the market yield of bonds that have a similar risk  
5 profile to the assets held in Avista's pension plan, namely the yields on  
6 Corporate AA-rated bonds.

7 **Q. How does Avista's discount rate on its pension plan compare to the**  
8 **discount rate implied by the market?**

9 A. While it would be naïve to assume that the Company's discount rate for its  
10 pension plan perfectly tracks the return for Corporate AA-rated bonds,  
11 comparing the change in the discount rate between Avista's base year, 2020,  
12 and the filing date, October 22, 2021, to the change in the Corporate AA-rated  
13 bond yield can serve as an informative proxy. Between the base year and the  
14 pro-forma test year, the discount rate rose from **[begin confidential]** [REDACTED] **[end**  
15 **confidential]** percent to **[begin confidential]** [REDACTED] **[end confidential]**  
16 **percent**, a change in 38 basis points.<sup>5</sup>

17 When comparing the change in discount rate from base year to test year,  
18 I will treat the market yield in the middle of 2020 as a suitable comparator to  
19 the base year and the yield on the filing date as the relevant yield for the test  
20 year. On July 1, 2020, the yield for Corporate AA-rated bonds was  
21 1.57 percent. This rose to a market yield of 1.98 percent on October 22, 2021,  
22 constituting a change in 41 basis points. This change can be seen in Figure 1,

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<sup>5</sup> [Staff/404, Dlouhy/1.](#)

1 where I plot the change in the Corporate AA-rated bond yields over the time  
2 period discussed above.

3

**Figure 1**



4 Alone, this is suggestive that Avista’s proposed change to the discount  
5 rate is warranted. However, it is still useful to be mindful of the broader bond  
6 market to see if this change is merely an anomaly or is expected to persist in  
7 the future.

8 **Q. Do you have reason to believe that a change to Avista’s discount rate**  
9 **is warranted based on other market news?**

10 A. Yes. In Staff Exhibit 403, I include a recent article from the Wall Street Journal  
11 detailing its deliberations about whether to raise interest rates and how much to  
12 raise them.<sup>6</sup> The article discusses that the Federal Reserve is considering  
13 raising the interest rate by up to half of a percentage point, an increase that  
14 would be its largest in over 20 years.

<sup>6</sup> [Staff/403, Dlouhy/1.](#)



1           In other words, it appears that the broader bond market will be bracing for  
2 higher interest rates in the future. Between this expectation of sustained higher  
3 interest rates and the Company's proposed change to its discount rate nearly  
4 matching a close market proxy, I find that the Company's proposed discount  
5 rate to be sufficient in this case.

6 **Q. What analysis have you done to conclude that the Company's EROA is**  
7 **inappropriate?**

8 A. I conclude that the Company's EROA of **[begin confidential]** [REDACTED] **[end**  
9 **confidential]**<sup>7</sup> percent is inappropriately low after comparing the EROA to  
10 other Oregon-regulated utilities, other large pension plans, and to its actual  
11 returns of its pension plan over the last several years. The EROA that the  
12 Company uses for its pension plan is well below *all* of its peers in Oregon and  
13 the EROA used by the California Public Employees' Retirement System  
14 (CalPERS). Further, the EROA has a long history of grossly underestimating  
15 the Company's actual ROA, a trend which I expect to continue into the future if  
16 no changes are made.

17 **Q. Why is the Company's assumed EROA important?**

18 A. Funding to pay the pension cost of the Company can come from at least two  
19 sources: ultimately ratepayers and investment returns.<sup>8</sup> To the extent  
20 funding can come from investment returns that reduces the share of the  
21 pension cost that must come from ratepayers.

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<sup>7</sup> [Staff/404, Dlouhy/1.](#)

<sup>8</sup> The Company could make cash infusions into the pension fund that are ultimately recoverable to some degree through rates charged to ratepayers.

1 **Q. How does the Company’s EROA compare to the EROA of other**  
2 **Oregon-regulated utilities?**

3 A. The Company’s discount rate and EROA can be found in Table 1. As you can  
4 see, the Company’s EROA of [begin confidential] [redacted] [end confidential]  
5 percent is lower than the second lowest of Oregon-regulated utilities by a  
6 shocking [begin confidential] [redacted] [end confidential] basis points. Given the  
7 small sample size of Oregon utilities, this may be warranted if there is a trend  
8 of pension plans outside of the utility space that are seeking out less risky  
9 investments than this sample. However, as evidenced by CalPERS, this is not  
10 the case.

**Table 1: Pension EROAs for Oregon-Regulated Utilities<sup>9</sup>**

Company	Utility Type	EROA
Cascade*	Gas	6.25%
[redacted]	[redacted]	[redacted]
Northwest Natural	Gas	7.25%
PacifiCorp	Electric	5.94%
Portland General	Electric	7.00%
Idaho Power	Electric	7.40%

11 **Q. What EROA is used by CalPERS?**

12 A. CalPERS uses a long-term EROA of 7.0 percent, as evidenced by the article  
13 contained in Staff Exhibit 403.<sup>10</sup> The article goes on to say that this EROA is  
14 average of state and local government retirement funds, meaning that Avista’s  
15 [begin confidential] [redacted] [end confidential] percent EROA is truly a large

<sup>9</sup> Avista’s EROA was pulled from Confidential Attachment A to Staff DR No. 59 contained in Staff/404. All other utility’s EROAs were pulled from their most recent SEC 10k filings.

<sup>10</sup> [Staff/403, Dlouhy/4.](#)

1 outlier. This uncommonly low EROA could be justified if the Company's actual  
2 return on assets appear to match its EROA, but once again this is not the case.

3 **Q. How does the Company's EROA compare to its actual ROA?**

4 A. The Company provided the actual ROA and EROA it has used every year from  
5 2010 until 2020.<sup>11</sup> The geometric mean of the Company's EROA over that  
6 time is [begin confidential] [REDACTED] [end confidential] percent, while the  
7 geometric mean of the Company's actual ROA is [begin confidential] [REDACTED]  
8 [end confidential] percent. This constitutes a staggering 328 basis point  
9 difference between the Company's projections and actual results.

10 Further, this is not merely driven by a couple years of exceedingly good  
11 returns that may be the result of market forces. Instead, the Company's EROA  
12 was higher than its actual ROA in eight of the eleven years in that time frame.  
13 Clearly, there is an inconsistency between the Company's EROA and actual  
14 ROA that must be corrected.

15 **Q. If the EROA is forward looking, why should the Company's EROA be**  
16 **corrected based on past results?**

17 A. While it is true that the EROA is forward looking and markets fluctuate, the  
18 magnitude of the difference between the Company's EROA and ROA and the  
19 frequency with which the Company's EROA underestimates returns point to  
20 systemic problem in their forecasting. Further, as the economy roars back  
21 from its post-COVID slumber and inflation is expected to persist, one can only  
22 expect that these large returns will be durable well into the future.

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<sup>11</sup> [Staff/404, Dlouhy/3.](#)

1 **Q. What changes do you recommend be made to the Company's EROA?**

2 A. I recommend that the Company adjust its EROA to 7.0 percent. This value  
3 matches both the average value used by state and local government retirement  
4 plans and the median value of other Oregon-regulated utilities. This  
5 constitutes an increase of [begin confidential] [redacted] [end confidential] basis  
6 points to its filed EROA, which is still well below the Company's recent actual  
7 returns and gives the Company plenty of leeway if their impressive pension  
8 returns are not sustained in the future.

9 **Q. How does changing the Company's EROA to 7.0 percent affect the**  
10 **Company's pension expense in this rate case?**

11 A. By scaling up the values provided in the Company's response to Staff DR  
12 No. 60 up [begin confidential] [redacted] [end confidential] basis points, changing  
13 the Company's EROA to 7.0 percent would reduce the Company's pension  
14 expense by \$10,240,000 on a system-wide basis and \$659,000 on an Oregon-  
15 allocated basis.<sup>12</sup> I verified this methodology for the base year by manually  
16 changing the EROA provided in response to Staff DR No. 59 and tracking the  
17 other costs down to a final pension expense.

18 I note that this adjustment will likely change pending the Company's  
19 updated response to Staff DR No. 335.<sup>13</sup> The Company's initial response on  
20 February 18 was unable to provide the information needed to calculate the pro-  
21 forma test year adjustment before finishing testimony due to the Company

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<sup>12</sup> [Staff/402, Dlouhy/1.](#)

<sup>13</sup> [Staff/402, Dlouhy/20.](#)

1           needing to work with their actuarial firm. I expect the change to my adjustment  
2           to be relatively small.

3           **Q. Your adjustment causes the pension expense to be negative. Is this an**  
4           **error?**

5           A. No. As stated earlier in this testimony, a pension expense can be positive or  
6           negative. A negative pension expense merely reflects that the Company's  
7           pension plan is large enough and generating high enough returns to fully pay  
8           for all benefit obligations and then some. As can be seen in response to Staff

9           DR No. 59, **[begin confidential]** [REDACTED]

10           [REDACTED] **[end confidential]**,<sup>14</sup> which means that its plan is in  
11           theory large enough to cover all pension costs should the actual ROA be high  
12           enough. As discussed previously in testimony, the Company's pension plan  
13           has been generating higher returns than it is incorporating into its revenue  
14           requirement.

15           **Q. What have you done to analyze the Company's post-retirement medical**  
16           **benefit expense?**

17           A. I analyzed the Company's post-retirement medical benefit expenses in largely  
18           the same way as the Company's pension expense. That is, I scrutinized the  
19           Company's discount rate and EROA. I found that the story is largely the same  
20           for the Company's post-retirement medical benefit expense as it was for the  
21           Company's pension expense in that the discount rate appeared to be fine but  
22           the EROA was well below both its Oregon peers and its actual returns.

---

<sup>14</sup> [Staff/404, Dlouhy/1.](#)

1 **Q. What did you do to analyze the Company's discount rate for its post-**  
2 **retirement medical benefit expense, and why do you think that the**  
3 **Company's chosen discount rate is adequate?**

4 A. I compared the change in the Company's discount rate between the base year  
5 and the test year to the change in the yield on Corporate AA-rated bonds over  
6 the same period. As stated previously, the change in the yield in AA-rated  
7 bonds over the period I believe to be relevant was 41 basis points. The  
8 Company's base year discount rate was **[begin confidential]** [REDACTED] **[end**  
9 **confidential]**<sup>15</sup> percent and the test year discount rate was **[begin**  
10 **confidential]** [REDACTED] **[end confidential]**<sup>16</sup> percent, a change of 39 basis points.

11 Given that Avista's upward revision of its discount rate matches what I  
12 believe to be a close comparator and the Federal Reserve has stated its  
13 intentions to increase its interest rates in the near future, I find that Avista's  
14 upward revision to its discount rate properly reflects the current expected  
15 market conditions.

16 **Q. Please discuss why you believe that the Company's EROA is**  
17 **inadequate for calculating its post-retirement medical benefit expense.**

18 A. In the same manner I did with pensions, I first compared the Company's EROA  
19 to the EROA for other Oregon-regulated utilities and found that the Company's  
20 EROA is among the lowest of Oregon-regulated utilities. I then compared the

---

<sup>15</sup> [Staff/404, Dlouhy/2.](#)

<sup>16</sup> [Ib.](#)

1 Company’s EROA for its post-retirement medical benefits to its actual ROA.  
2 Once again, I found that the Company’s actual ROA far exceeds its EROA.

3 **Q. Please discuss why you believe that the Company’s EROA is**  
4 **inadequate for calculating its post-retirement medical benefit expense.**

5 A. This comparison is contained in Table 2. Except for Northwest Natural, which  
6 doesn’t fund its post-retirement medical benefits with a portfolio of assets,  
7 Avista has the lowest EROA. Removing Northwest Natural, the Company’s  
8 EROA is lower than the next lowest EROA by [begin confidential] [redacted] [end  
9 confidential] basis points.

**Table 2: Post-Retirement EROA for Oregon-Regulated Utilities<sup>17</sup>**

Company	Type	EROA
CNG [redacted]	Gas [redacted]	5.75% [redacted]
NWN	Gas	0.00%
PAC	Elec	6.25%
PGE	Elec	5.88%
IPC	Elec	6.75%

10 **Q. How does the Company’s actual ROA compare to its EROA for its post-**  
11 **retirement medical benefits expense?**

12 A. The Company provided the actual ROA and EROA it has used every year from  
13 2010 until 2020. The geometric mean of the Company’s EROA over that time  
14 is [begin confidential] [redacted] [end confidential] percent, while the geometric  
15 mean of the Company’s actual ROA is [begin confidential] [redacted] [end

<sup>17</sup> Avista’s EROA was pulled from Confidential Attachment A to Staff DR No. 59. All other utility’s EROAs were pulled from their most recent SEC 10k filings.

1 **confidential]** percent.<sup>18</sup> This constitutes a staggering 274 basis point  
2 difference between the Company's projections and actual results.

3 Just like with the Company's pension plan, this is not merely driven by a  
4 couple years of exceedingly good returns that may be the result of market  
5 forces. Instead, the Company's EROA was higher than its actual ROA in  
6 seven of the eleven years in that time frame.

7 **Q. How would you recommend changing the Company's EROA for its**  
8 **post-retirement medical benefits expense?**

9 A. Much like with the Company's pension plan, I recommend changing the  
10 Company's EROA to match the median value of the other Oregon-regulated  
11 utilities. In this case, that would raise the Company's EROA from **[begin**  
12 **confidential]** [REDACTED] **[end confidential]** percent up to 5.88 percent, an increase  
13 of **[begin confidential]** [REDACTED] **[end confidential]** basis points.

14 **Q. How would you adjust the Company's post-retirement medical expense**  
15 **after changing the Company's EROA to 5.88 percent?**

16 A. Using the Company's response to Staff DR No. 60 and same methodology that  
17 I used for the Company's pension plan, I estimate that the Company's post-  
18 retirement medical benefit expense should be reduced by \$573,000 on a  
19 system-wide basis and \$36,000 on an Oregon-allocated O&M basis.<sup>19</sup>

20 I note that this adjustment will likely change pending the Company's  
21 updated response to Staff DR No. 336.<sup>20</sup> The Company's initial response on

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18 [Staff/404, Dlouhy/4.](#)

19 [Staff/402, Dlouhy/1.](#)

20 [Staff/402, Dlouhy/21.](#)



1 February 18 was unable to provide the information needed to calculate the pro-  
2 forma test year adjustment before filing testimony due to the Company needing  
3 to work with their actuarial firm. I expect the change to my adjustment to be  
4 relatively small.

5 **Q. Please summarize your adjustments to the Company's pensions**  
6 **expense and post-retirement medical benefit expense.**

7 A. On an Oregon-allocated O&M basis, I recommend reducing the Company's  
8 pension expense by \$659,000 and the Company's post-retirement medical  
9 benefits expense by \$36,000 at this time. However, my recommendation may  
10 be updated after reviewing other parties' opening testimony and the  
11 Company's updated responses to Staff DR No. 335 and 336.

1                    **ISSUE 2, BUSINESS PROCESS IMPROVEMENT AND BUSINESS**  
2    **TRANSFORMATION PROGRAMS**

3            **Q. What are the Company’s Business Process Improvement (BPI) and**  
4            **Business Transformation programs?**

5            A. The Company’s BPI program is meant to make the Company improve the  
6            Company’s day to day efficiency by improving the way it provides service to its  
7            customers and eliminating employee waste.<sup>21</sup> The Company states that the  
8            Business Transformation program is meant to provide affordable energy  
9            service to customers by managing the rising costs in a low growth  
10            environment.<sup>22</sup>

11           **Q. Do you take any issue with the Company undergoing any of these**  
12           **initiatives or recovering costs through ratepayers?**

13           A. No, I do not. As such, I think it is fair for the Company to recover a portion of  
14           its expenses to implement these programs through Oregon ratepayers.  
15           However, I had reason to investigate whether the Company was seeking to  
16           recover an unfair portion of these initiatives through Oregon ratepayers.

17           **Q. Why were you concerned that the Company was seeking to recover an**  
18           **unfair portion of the costs through Oregon ratepayers?**

19           A. In Staff DR No. 183, I asked to see any internal presentations or presentations  
20           to management concerning the BPI and Business Transformation programs.  
21           While many of these programs appeared to directly target gas operations,

---

<sup>21</sup> AVA/10, Vermillion/15.

<sup>22</sup> AVA/10, Vermillion/16.

1 some seem to be directed at overall operations of Avista's electric and gas  
2 utilities and others appear to target only Avista's electric utility operations.  
3 Staff Exhibit 402 for a sample of some of these programs that directly target  
4 electricity.<sup>23</sup> Given that Avista operates only a gas utility in Oregon, it would be  
5 unfair to include the full Oregon-allocated costs of these programs when the  
6 benefits are not fully realized by Oregon ratepayers.

7 **Q. Is the Company properly allocating costs to Oregon ratepayers?**

8 A. Yes. In response to Staff DR 319, the Company provides the overall cost of  
9 these programs and the Oregon-allocated costs of these programs.<sup>24</sup> The  
10 Company demonstrates that the costs of the programs allocated to Oregon are  
11 consistent with the allocation factor used for other Company costs that are  
12 shared across the utility's entire territory.

13 **Q. What is your overall adjustment to the BPI and Business**  
14 **Transformation programs?**

15 A. I have no adjustment concerning the BPI and Business Transformation  
16 programs at this time. However, I may update my recommendation after  
17 reviewing other parties' testimony.

---

23 [Staff/402, Dlouhy/3.](#)

24 [Staff/402, Dlouhy/18.](#)

**ISSUE 3, DEFERRALS**

1  
2 **Q. Please summarize the Company's plan regarding the amortization of**  
3 **deferrals.**

4 A. As stated in the Company's opening testimony, the Company plans to amortize  
5 the deferred balances of the expected Corporate Activity Tax (CAT) regulatory  
6 asset and the MDM regulatory liability accounts as of August 31, 2022, over a  
7 period of twelve months, resulting in a net decrease in test year expenses of  
8 \$49,463. The Company also plans to restate the regulatory fee and close out  
9 some 2020 deferrals, which adds a total of \$656,509 in expenses due to  
10 debiting and crediting deferrals. This adds up to a total of \$607,046 in  
11 expenses and an approximately \$625,000 in revenue requirement. This leads  
12 to a reduction of net operating income of \$480,000 and an increase in revenue  
13 requirement of \$625,000.<sup>25</sup>

14 **Q. Do you have any objections to the Company's proposed treatment of**  
15 **these deferrals?**

16 A. I have no objections to the Company's proposal to amortize the two deferrals  
17 contained in its opening testimony, UM 1851 and UM 2042, or its treatment of  
18 the deferrals described in testimony.

19 **Q. What have you done to analyze the Company's proposed treatment of**  
20 **these deferrals?**

21 A. I have done the following:

---

<sup>25</sup> AVA/500, Schultz/49.

- 1           1. Analyzed the Company's work papers for each of the deferrals to find
- 2           any possible errors.
- 3           2. Checked the amounts in the COVID-19 deferral to see if there are any
- 4           red flags regarding the Company's tracking of costs and benefits.
- 5           3. Determined whether an earnings review was warranted for analyzing
- 6           proper rate treatment of the deferrals.

7       **Q. Have you found any errors in the Company's work papers regarding**  
8       **the proposal to amortize the UM 1851 and UM 2042 deferrals?**

9       A. Yes, I found two errors. First, it should be noted that the Company's work  
10       papers use the Company's past values for the Company's Rate of Return and  
11       Modified Blended Treasury (MBT). The Company submitted its testimony  
12       before it was known that the MBT for 2022 would be 1.82 percent and before  
13       all parties stipulated to an overall rate of return of 7.05 percent.

14               Second, the Company's workpapers for the Corporate Activity Tax (CAT)  
15       deferral in UM 2042 uses the expected values from its initial filing of UM 2042  
16       rather than the actual values. When UM 2042 was approved, it was expected  
17       that \$800,000 would be put into the deferral in 2020.<sup>26</sup> In actuality, the  
18       Company's final 2020 Oregon CAT liability was \$775,055, which was a  
19       difference of \$24,949 from the amount filed in this rate case.<sup>27</sup>

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<sup>26</sup> See Commission Order No. 20-398.

<sup>27</sup> [Staff/402, Dlouhy/17](#).

1 **Q. How do you recommend that the Company address the changes to the**  
2 **Rate of Return and the Modified Blended Treasury rate?**

3 A. This rate case is not complete yet, so I do not believe that it is proper to adjust  
4 the Company's work papers to reflect the stipulated rate of return. In practice,  
5 these changes are quantitatively very small. As long as the updated rates are  
6 integrated into the Company's compliance filing, I am satisfied that the  
7 Company's work papers and methodology are sufficient.

8 **Q. What is the effect of reducing the deferral amount by \$24,949?**

9 A. After accounting for interest accrual, reducing the deferral amount by \$24,949  
10 reduced the amount to be recovered by \$26,740 before updating the MBT and  
11 the Rate of Return. This brings the net test year regulatory amortizations to a  
12 net credit to customers of \$76,203.

13 **Q. To which values do you believe that the MBT should be applied, and**  
14 **are these values addressed in the Company's workpapers?**

15 A. As is standard Commission practice, I believe that the MBT should be applied  
16 to the deferral balance once it has reached the amortization phase. In Avista's  
17 filing, it proposes to amortize the balances for the deferrals contained in  
18 UM 1851 and UM 2042 and begin amortization over a 12-month period  
19 beginning at the rate effective date. This is done properly in the Company's  
20 work papers.

1 **Q. Please summarize your findings on the Company's COVID-19 Deferral.**

2 A. The Company provided a breakdown of all costs related to the Company's  
3 COVID-19 deferral in response to Staff Data Request 179.<sup>28</sup> The response to  
4 this data request verified that the numbers used to calculate the overall  
5 adjustment proposed in AVA/500, Schultz/49 is consistent. Further, the  
6 Company's response to this data request provided a breakdown of both costs  
7 and benefits that were placed in the deferral. Staff found no issue with any of  
8 the items placed in the deferral.

9 **Q. Have you conducted an earnings review regarding the Company's 2020**  
10 **deferrals and did the total debits and credits of its 2020 deferrals pass**  
11 **an earnings review?**

12 A. No. As I've noted above, the Company is proposing a net credit to customers.  
13 I find conducting an earnings test is irrelevant if the Company is proposing a  
14 net refund to customers.

15 **Q. Please summarize your testimony on the Company's deferrals.**

16 A. I recommend reducing the amount collected from the UM 2046 deferral by  
17 \$26,740 and updating the Rate of Return and MBT in the Company's work  
18 papers for the compliance filings. The Company's work papers are consistent,  
19 Staff finds no issue with the Company's plans to amortize UM 1851 and  
20 UM 2042 over a twelve-month period, and Staff does not have any objections  
21 to the items contained in the COVID-19 deferral at this moment. However, I  
22 may update my recommendation after reviewing other parties' testimony.

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<sup>28</sup> [Staff/402, Dlouhy/2.](#)

1 **Q. Does this conclude your testimony?**

2 A. Yes.



CASE: UG 433  
WITNESS: CURTIS DLOUHY

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 401**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATION STATEMENT**

NAME: Curtis Dlouhy

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Economist  
Energy Rates, Finance, and Audit Division

ADDRESS: 201 High St. SE Ste. 100  
Salem, OR 97301-3612

EDUCATION: PhD, Economics  
University of Oregon,  
Eugene, OR

Master of Science, Economics  
University of Oregon,  
Eugene, OR

Bachelor of Arts, Economics & Math  
Nebraska Wesleyan  
University, Lincoln, NE

EXPERIENCE: I have been employed by the Oregon Public Utility Commission (OPUC) since June 2020 in the Rates, Finance, and Audit Division. My responsibilities include providing research, analysis, and recommendations on a range of regulatory issues. I have provided analysis and expert testimony in various contested cases including UG 388, UG 389, UG 390, UE 374, UE 390, UE 391, and UE 394 (ongoing), and UG 433 (ongoing).

Prior to working for the Commission, I was employed by the University of Oregon as a graduate employee where I taught classes in Intermediate Microeconomics, Industrial Organization and Antitrust Economics. My PhD dissertation covered various topics in fossil fuel markets ranging from coal mine closure, dispatchable electricity choices under carbon taxes and coal transport via railroad. While completing my PhD, I provided cost and economic analysis for the Graduate Teaching Fellows Federation as a member of their contract bargaining team.

CASE: UG 433  
WITNESS: CURTIS DLOUHY

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 402**

**Non-Confidential Data Responses in  
Support Of Opening Testimony**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	10/08/2021
CASE NO.:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff	RESPONDER:	Karrie Wilson/Tia Benjamin
TYPE:	Data Request	DEPT:	Finance / Regulatory affairs
REQUEST NO.:	Staff – 060	TELEPHONE:	(509) 495-2345 / 2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

For FAS 87 and FAS 106, please provide the estimated effect on the Test Period Net periodic postretirement cost (income) if the discount rate is changed 25 basis points in both directions and expected rate of return is changed 25 basis points in both directions.

**RESPONSE:**

The estimated system and total Oregon jurisdiction (O&M) effect on 2020 net *periodic pension cost* (formerly subject to FAS 87, now ASC 715) is as follows:

Pension ( <i>\$ in thousands</i> )		<u><b>\$22,333</b></u>	<u><b>\$1,436</b></u>
<b>Actuarial Assumption</b>	<b>Change in Assumption</b>	<b>Effect on Pension Cost (System)</b>	<b>Effect on Pension Cost (Oregon)</b>
Expected long-term return on assets	-0.25%	\$1,600	\$103
Expected long-term return on assets	+0.25%	(\$1,600)	(\$103)
Discount Rate	-0.25%	\$2,300	\$148
Discount Rate	+0.25%	(\$2,050)	(\$132)

The estimated system effect on 2020 net *post-retirement cost* (formerly subject to FAS 106, now ASC 715) is as follows:

Post-retirement benefits other than Pension ( <i>\$ in thousands</i> )	<u><b>Projected →</b></u>	<u><b>\$11,480</b></u>	<u><b>\$738</b></u>
<b>Actuarial Assumption</b>	<b>Change in Assumption</b>	<b>Effect on Post Retirement Cost (System)</b>	<b>Effect on Post Retirement Cost (Oregon)</b>
Expected long-term return on assets	-0.25%	\$112	\$7
Expected long-term return on assets	+0.25%	\$(112)	(\$7)
Discount Rate	-0.25%	\$532	\$34
Discount Rate	+0.25%	(\$469)	(\$30)

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

JURISDICTION:	Oregon	DATE PREPARED:	12/01/2021
CASE NO:	UG 433	WITNESS:	Elizabeth Andrews
REQUESTER:	PUC Staff-Dlouy	RESPONDER:	Amy Parsons
TYPE:	Data Request	DEPT:	Fixed Assets Accounting
REQUEST NO.:	Staff – 179	TELEPHONE:	(509) 495-2080
		EMAIL:	amy.parsons@avistacorp.com

**REQUEST:**

Refer to Table 1 on Avista/600, Andrews/7. Please provide any workbooks used to support the values in this table or direct Staff to the workbook and tab where these values are calculated.

**RESPONSE:**

Please see Staff\_DR\_179 Attachment A which provides the workbook used to support the values in Table No. 1 (excerpted below) for the period ending 12.31.2020:

**Table No. 1: Oregon COVID-19 Deferral Summary as of December 31, 2020**

<b>Oregon COVID Deferral Summary as of 12/31/2020</b>	
<b>Deferral Type</b>	<b>Amount</b>
Bad Debt Expense	\$ 695,858
Term Loan Interest/Fees	55,211
Other Direct COVID Costs	47,805
<b>Total 182.3</b>	<b>798,874</b>
Other Direct COVID Benefits	(275,204)
CARES Act Tax Benefit	(948,703)
<b>Total 254</b>	<b>(1,223,907)</b>
<b>Total Ending Balance</b>	
<b>Owed Customers @ 12.31.2020</b>	<b>\$ (425,033)</b>



# ELECTRIC DISTRIBUTION – MATERIALS STANDARDS REVISIONS

*Project Sponsor: Josh DiLuciano*

*Project Champions and Process Owner: Dave James, Brian Vandenburg and Cesar Godinez*

*BPI Team: Matt McCauley, Kristin Nelson, Bruce Cergl, Todd Cornell, Monica Bannon, Shelly Campbell, Bill Abrahamse, Karrie Wilson, Jennifer Jensen, Nicole Rumpel*



# Human empowering.

By delivering energy safely, responsibly, and affordably, Avista helps empower our customers to live their lives to the fullest. And by empowering our people to use their expertise, ingenuity, and empathy to better serve those customers, we're driving the kind of imaginative thinking we need to be successful in a time of unprecedented change. And to meet the future head-on.

<b>Focus Areas</b> <i>Where we put our resources and efforts.</i>	<b>Our Values</b> <i>The principles and beliefs that drive us.</i>	<b>Our Mission</b> <i>What we do – and why we do it.</i>	<b>Our Vision</b> <i>What we're ultimately striving for.</i>
<p><b>Our Customers.</b> We must hold our customers' interests at the forefront of all our decisions, operating our business by showing that we are transparent, genuinely care, and are easy to do business with.</p> <p><b>Our People.</b> Our employees are essential: Through them we deliver value to our customers and the communities we serve.</p> <p><b>Perform.</b> Our focus on performance today is critical to serving our customers well and unlocking pathways to growth.</p> <p><b>Invent.</b> The activities that yielded yesterday's successes will not be sufficient to meet the challenges of tomorrow.</p>	<p><b>Trustworthy</b> Our word is reliable; we do what is right.</p> <p><b>Innovative</b> We continuously improve and find better ways to get things done.</p> <p><b>Collaborative</b> We are respectful and we are at our best when working together to achieve results.</p>	<p><b>We improve our customers' lives through innovative energy solutions.</b></p> <p><i>Safely. Responsibly. Affordably.</i></p> <p>We put those we serve at the center of everything we do.</p>	<p><b>Better energy for life.</b></p>

# Standards Update Process Checklist

Construction Standard Update Checklist on Page 4.

## Updating a Material Spec or Stock Number

**Adding a New Stock Item** **To Do**

**Complete the Stock Number Request Form** (Located: c01d44/COM Distribution/Engineering/Electric/MATERIALSTANDARDS/00stockrequestform/June Request Form\_V2.docm)

Stock #: \_\_\_\_\_ (Contact Bruce Cergl or Maria Sullivan)

**Deleting a Stock Number** **To Do**

Pull the file for the spec you are updating.

Print out the most current spec. Using a red pen, edit the spec with any necessary changes. Specifically noting the reason for the deletion. If the item is being replaced by something else, make a note of that as well.

Give file to Materials Tech for updating and finalizing.

Stamp finalized spec for signatures (Materials Tech).

\_\_\_\_\_ (they will mark "To Be Deleted")

\_\_\_\_\_ (work with the warehouse to distribute or dispose of remaining items. They will also communicate to storekeepers that item is no longer available.)

\_\_\_\_\_ (report to see how many MAXIMO items are in stock.)

\_\_\_\_\_ (estimate their job with new items.)

## Updating an Existing Material Standard

**To Do**

Pull the file for the spec you are updating from 3<sup>rd</sup> floor vault. Review the history of the spec.

Print out the most current spec. Using a red pen, edit the spec with any necessary changes, including a new catalog number or manufacturer. Be sure to add the reason for the change.

Attach all documentation to file (including cut sheets for new product, copies of emails, notes). Create a clear understanding of what was done and why.

Give file to Materials Tech for updating and finalizing.

Stamp finalized spec for signatures (Materials Tech).

Once approved, add spec to the PDF published on SharePoint (Materials Tech).

Distribute copies to:

- Supply Chain \_\_\_\_\_ (they will update Oracle)
- Warehouse/Stores (Bruce or Maria) \_\_\_\_\_
- Jennifer at HD Supply \_\_\_\_\_

Does this affect a CU? Yes  No  If, yes, refer to compatible unit update checklist on page 5.

Does this affect a construction standard? Yes  No  If, yes, refer to construction standards update checklist on page 4.

## Writing a New Material Standard

**To Do**

Using the existing template located on the secure drive 'c01m99', in an email or a Word document, write up the Application, Ordering Description, Approved Manufacturers and a short description. Use existing specs as a guide. You may assign a spec # if you see a logical place to put the spec. Details are important.

Send above information (including cut sheets) to Materials Tech.

A spec number will be assigned (Materials Tech).

Create a file folder for the new spec. Stamp finalized spec for signatures (Materials Tech).

Reviewed/signed by original author.

Distribute copies to:

- Supply Chain \_\_\_\_\_
- Warehouse/Stores \_\_\_\_\_
- Jennifer at HD Supply \_\_\_\_\_

\_\_\_\_\_ (request form and all other information (Materials Tech).)

\_\_\_\_\_ (save file in AVAnet.)

\_\_\_\_\_ (print and place initial order)

\_\_\_\_\_ (compatible unit update)

\_\_\_\_\_ (refer to)





# 18 Recipient's 5 to 10 MB

Message 5761.355 Secondary Spade Connector.pdf (6 MB) 5790.300.pdf (1,015 KB) 4852.215.pdf (870 KB) 3014.100.pdf (451 KB) 5159.937.pdf (854 KB)

Please find the following material specification updates for the week of March 19, 2018.

3/22/2018	5790.300	578-0300/578-0306	Cable Pulling Lubricant	2017-2018 matl's update/see check list/Bruce's 5 yr Unused list/removed stock # 578-0255/578-0308 and a gallon pail-no use
3/22/2018	5761.355	575-0912	Spade	New material spec as per Marv
3/20/2018	5159.937		Unidirectional Curb	Electromagnetic Interference (EMI) Shielding

Application: Aluminum numbers with 6 position aluminum reflective slide digits (horizontal) (number) - " " - " " - " " - " " - " "

Ordering Description: Embossed Aluminum Reflective Slide Digits (horizontal) (number) - " " - " " - " " - " " - " "

Material: Slide numbers shall be 0.025 inch embossed aluminum or equivalent with engineering grade yellow reflective with a minimum lifetime of approximately 20 years for vault use. Holder shall be horizontal 6 position 1.025 inch aluminum with two centered 0.1875 mounting holes with 0.25 inches from outer edge.

Color: Slide numbers shall be yellow reflective with black background. Numbers shall be 1.25 inch x 1.25 inch in height. Holder shall have length and width to accommodate six 1.25 inch x 1.25 inch slide numbers.

Style: Slide numbers shall be printed in Helvetica bold or Sans. Style substitutions are acceptable with approval only.

Packaging and Marking: Items shall be packaged in re-sealable poly bags. Each bag shall contain 25 markers. Manufacturer's name or symbol and product catalog number or description shall be on each bag.

Approved Manufacturers

Stock No.	Manufacturer	Part Number	Notes
641-1910	AVISTA	U125ALH-8	
641-1911	AVISTA	U125ALH-8	
641-1912	AVISTA	U125ALH-8	
641-1913	AVISTA	U125ALH-8	
641-1914	AVISTA	U125ALH-8	
641-1915	AVISTA	U125ALH-8	
641-1916	AVISTA	U125ALH-8	
641-1917	AVISTA	U125ALH-8	
641-1918	AVISTA	U125ALH-8	
641-1919	AVISTA	U125ALH-8	
641-1920	AVISTA	U125ALH-8	

Electromagnetic Interference (EMI) Shielding

Stock No.	Manufacturer	Part Number	Notes
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	
U125ALH-8	AVISTA	U125ALH-8	

Network Numbers with Holder

DATE	SPEC
03/21/18	6416.100

AVISTA MATERIAL STANDARDS

Application: Numbers with 6 position holder should be used on Avista's downtown network to identify network equipment and leaders.

Ordering Description: Embossed Aluminum Reflective Slide Digits (horizontal) (number) - " " - " " - " " - " " - " "

Material: Numbers shall be 0.025 embossed aluminum or equivalent with engineering grade yellow reflective with a minimum lifetime of 10-15 years for vault use. Holder shall be 6 position aluminum.

Color: Numbers shall be 1.25" x 1.25" background. Numbers shall be 1 inch in height.

Style: Numbers shall be printed in Helvetica bold. No substitutions are acceptable.

Packaging and Marking: Items shall be packaged in re-sealable poly bags. Each bag shall contain 25 markers. Manufacturer's name or symbol and product catalog number or description shall be on each bag.

Network Numbers with Holder

DATE	SPEC
03/21/18	6416.100

AVISTA MATERIAL STANDARDS

Organization: 011 011-Spokane Warehouse

Item: 5761.355

Description: CN COMPRESS CONE 450KG MIL

User Item Type: Stock

Item Status: Active

Unit of Measure: Each

Primary Tracking: Primary

Primary Pricing: Primary

Secondary Defaulting: 0%

Deviation Factor +: 0%

Deviation Factor -: 0%

Long Description: COMPRESSOR CONE FOR USE WITH A SOCKET AND NUT ASSEMBLY WHEN CONNECTING 450 KG MIL COPPER CABLE. (0.755" OD).

Handwritten notes: "make obsolete", "LUG, SEC BUS, 500 CU, REPLACES SOCKET AND NUT ASSEMBLY AND COMP CONES", "BOLT"

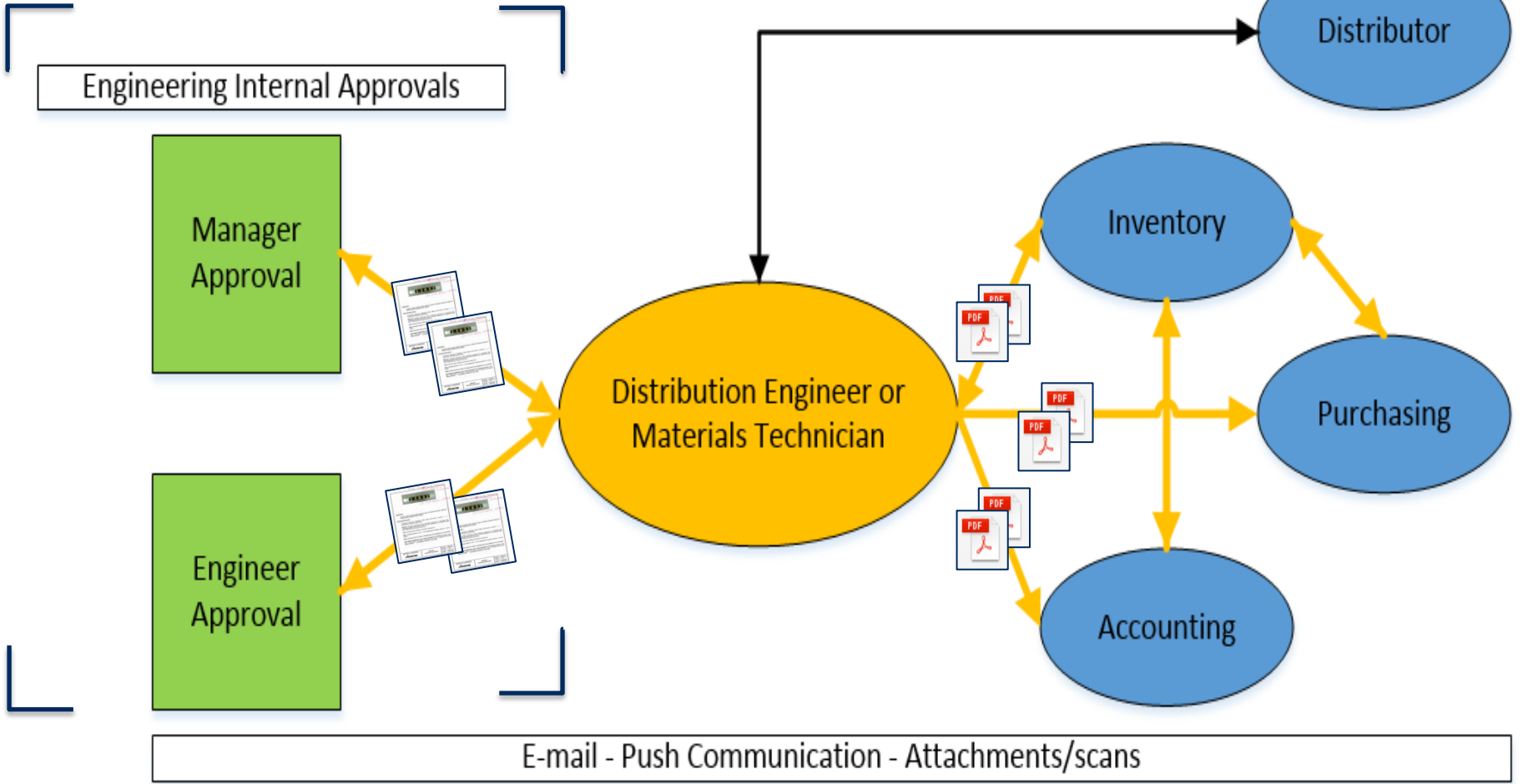
Let me know if you need any more information.

Kristina Nelson  
Material Standards

AVISTA UTILITIES

PO Box 3727 MSC-24  
Spokane, WA 99220  
1411 E Mission Ave. MSC  
Spokane, WA 99202  
P 509.495.4645  
<http://www.avistautilities.com>

Weekly USB Upload/External

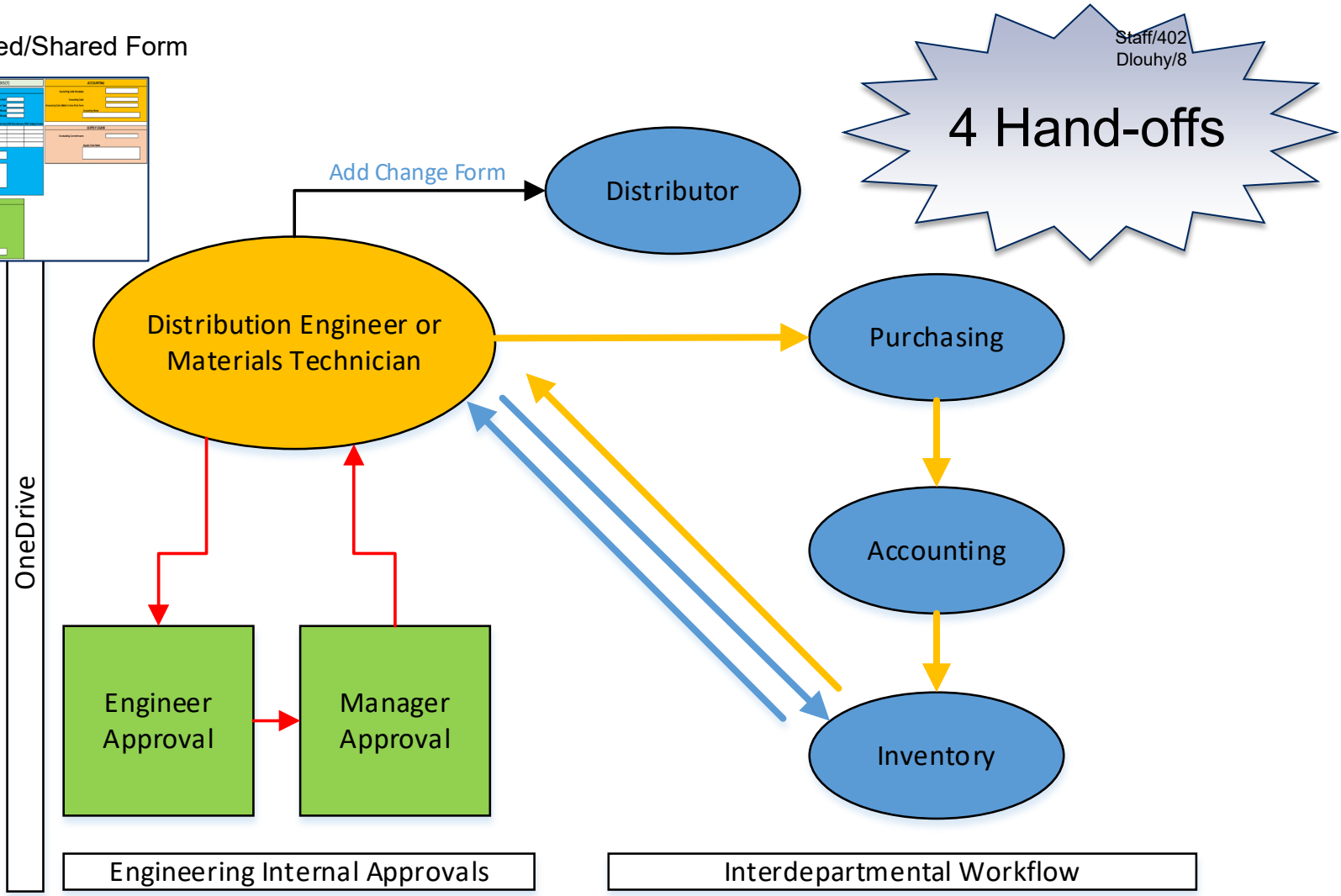
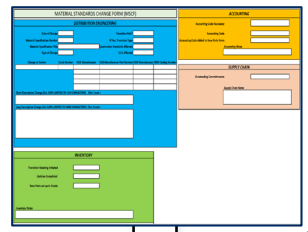


E-mail - Push Communication - Attachments/scans

New Part/Existing Part →

11 Hand-offs

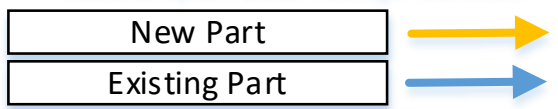
### Standardized/Shared Form



Engineering Internal Approvals

Interdepartmental Workflow

Material Spec Folder Package Workflow





# Material Standards Change Management

+ New ▾   ↑ Upload   ↻ Flow ▾   ↻ Sync

Material Standar... > Documents

- | File Icon | Name ▾                               |
|-----------|--------------------------------------|
| Folder    | 1 - Distribution Engineering - In... |
| Folder    | 2 - Purchasing                       |
| Folder    | 3 - Accounting                       |
| Folder    | 4 - Inventory                        |
| Folder    | 5 - Distribution Engineering - C...  |

## Outlook Dashboard

Outlook Dashboard

FILE   HOME   SEND / RECEIVE

New Email   New Items ▾   Ignore   Clean Up ▾   Delete   Junk ▾

▲ Favorites

- Engineering Initiate Summary **6**
- Purchasing Summary **2**
- Accounting Summary
- Inventory Summary **3**
- Engineering - Complete Summary **1**



TODO: (1) Waiting on drawings from Utahcom & Electramare

**APPROVED - Engineer**  
By John Doe at 12:08 pm, Jan 23, 2019

**APPROVED - Manager**  
By John Doe at 12:09 pm, Jan 23, 2019

Voltage and tap ratings are specified in Table I.

**TABLE I**

High Voltage Winding	LV Taps	BIL	HV BIL	Low Voltage Winding	Impedance
13200	(N3)	30	95	208Y/120 (N1)	5%
13200	(N3)	30	95	480Y/277	5% (N2)

**Notes:**

(N1) 1500kVA transformers should not be ordered with 208Y/120 volt secondary.

(N2) 7% impedance for 1500 kVA transformers.

(N3) Transformers shall have straddle taps (two 2.5% taps above and below) full capacity primary taps below and above rated voltage.

**Special Requirements:**

**Primary Terminal Chamber:** The primary cable entrance shall be three (3) 600 amp, copper, apparatus bushings externally clamped with a 4-hole stainless steel ring and hardware.

Two L-brackets shall be mounted at each bushing as shown below. The L-brackets are used with a Patton & Cooke 002-1 tool for installing and removing pre-molded 15kV straight connectors. (See Photo's on Page 3)


**Primary Switch Chamber:** A viewing window shall be provided in the switch chamber to permit visual inspection of the switch blades of all three phases. The window(s) shall be protected with a hinged cover plate.

**Secondary Throat:** The secondary throat shall be a minimum of 43 inches above the floor to accommodate the Eaton CM-52 network protector.

**Coating:** The transformer shall be thoroughly cleaned and painted with a durable corrosion inhibiting primer and durable finish coat. The finish shall be black in color. The entire bottom 18 inches of the transformer shall be coated with PPG Industries, Inc. "Coal Cat" compound and applied according to manufacturer's instructions. This will provide additional corrosion protection from standing water in vaults.

Add Tank Grounding, Concentrics, neutral pads, jack bosses and tank pressure

Add primary disconnect and grounding switch

	Transformer Network	DATE	12/21/17
	Subway Type 13200V,	PAGE	2 of 4
	500-1500kVA	SPEC	5304.100

**MATERIAL STANDARD CHANGE**

Date: 7-31-18

Reason for Change: gas matts update / see list updated for mat / ordering desc / wts

Change Initiated By: JTC/CA/KS/BV

Approved By: [Signature]

Standards Engineer: [Signature]

Lead Engineer: [Signature]



(2) need manu cat #s

**Application**

Numbers with 6 position holder should be used on Avista's downtown network to identify network equipment and vaults.

**Ordering Description**

Embossed Aluminum Reflective Slide Display (horizontal) (number) "\_\_\_\_" meeting the following requirements.


**Material:** Numbers shall be 0.025 embossed aluminum or equivalent with engineering grade yellow reflective with a minimum lifetime of 10-15 years for vault use. Holder shall be 6 position aluminum.

**Color:** Shall be yellow reflective with black background.

**Size:** Numbers shall be 1.25" x 1.25" background. Numbers shall be 1 inch in height.

**Style:** Numbers shall be printed in Helvetica bold. No substitutions are acceptable.

**Packaging and Marking:** Items shall be packaged in re-sealable poly bags. Each bag shall contain 25 markers. Manufacturer's name or symbol and product catalog number or description shall be on each bag.

	Network	DATE	03/20/18
	Numbers with Holder	PAGE	1 of 2
		SPEC	6416.400



# MATERIAL STANDARDS CHANGE FORM (MSCF)

## DISTRIBUTION ENGINEERING

Date of Change  Transition Part?

Material Specification Number  If Yes, Transition Type

Material Specification Title  Construction Standards Affected

Type of Change  CU's Affected

Change or Delete    Stock Number    OLD Manufacturer    OLD Manufacturer Part Number    NEW Manufacturer    NEW Catalog Number

Change or Delete	Stock Number	OLD Manufacturer	OLD Manufacturer Part Number	NEW Manufacturer	NEW Catalog Number

Short Description Change (ALL CAPS-LIMITED TO 150 CHARACTERS) Char Count

Long Description Change (ALL CAPS-LIMITED TO 4000 CHARACTERS) Char Count

## INVENTORY

Transition Meeting Initiated

Updates Completed

New Parts set up in Oracle

Inventory Notes

Staff\_DR\_183 Attachment E

## ACCOUNTING

Staff/402

Accounting Code Necessary  Dlouhy/11

Accounting Code

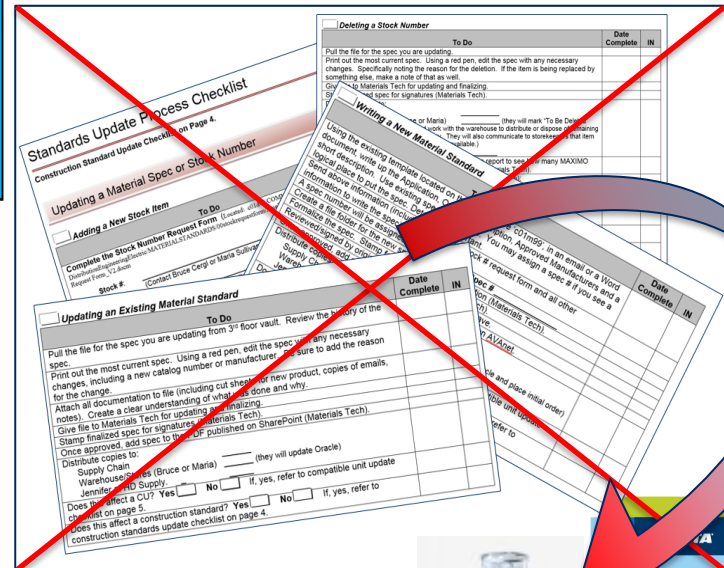
Accounting Code Added to New Parts Form

Accounting Notes

## SUPPLY CHAIN

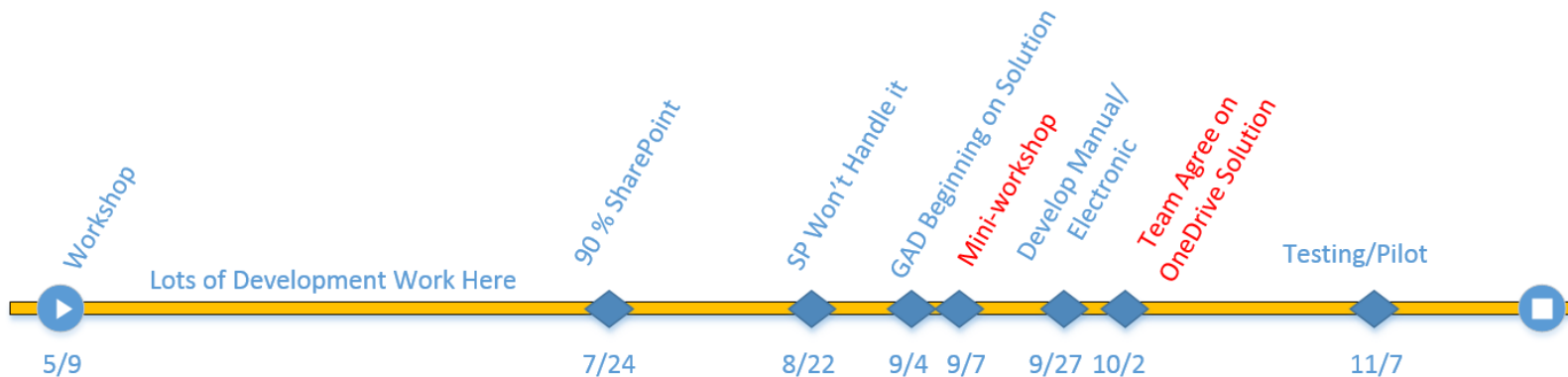
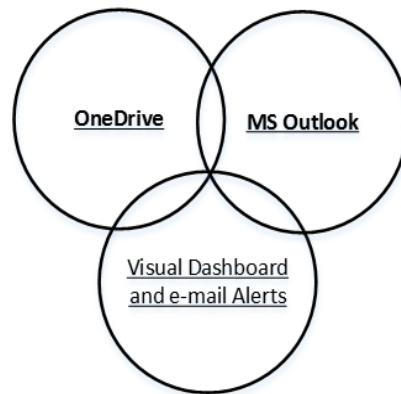
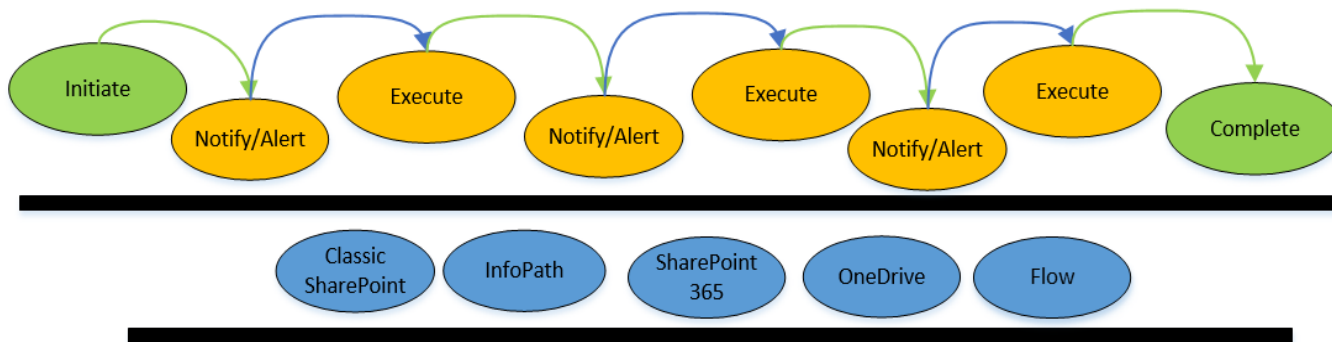
Outstanding Commitments

Supply Chain Notes



# Project Value/Benefits

- Simplified job complexities for employees
- Improve Interdepartmental Visibility and Communication
- Process cycle-time from 16 to 5 days
- Reduce Potential for Error
- Save Time - \$240k to \$350k Annually





# OTHER KEY OPPORTUNITIES

- Engineering Manager Approval
- Digitize Vault – Hardcopy Material Revisions Archive
- Material Changes Communicated to Field
- Standards Access for Supplier/Distributor

Jodie Lamb

Todd Cornell

Monica Bannon

Karrie Wilson

Kristin Nelson

Bruce Cergl

Matthew McCauley



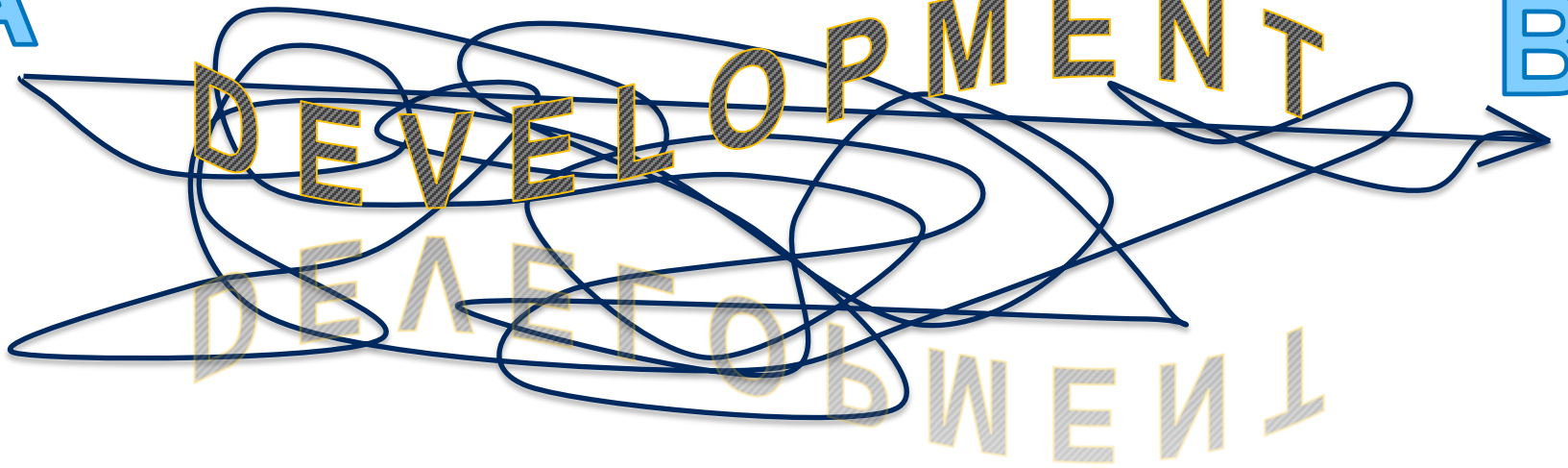
Not pictured: Shelly Campbell, Bill Abrahamse, Jennifer Jensen and Nicole Rumpel

PROFESSIONAL

A

DEVELOPMENT

B



DEVELOPMENT

PROFESSIONAL

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

JURISDICTION:	Oregon	DATE PREPARED:	11/30/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Fox	RESPONDER:	Tara Knox
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 191	TELEPHONE:	(509) 495-4325
		EMAIL:	tara.knox@avistacorp.com

**REQUEST:**

**Income Taxes**

Regarding deferred tax item 997121 OR Corp. Activity Tax (CAT), please explain why the CAT is generating a temporary book tax difference.

**RESPONSE:**

Per Docket No. UM 2042 Order NO. 20-398, Avista deferred estimated CAT expenses for the 2020 tax-year. The deferred expenses recorded in Account 407441 Regulatory Credit – Oregon CAT Deferral created a temporary book tax difference (Schedule M) and related deferred income taxes that will reverse when the deferred cost is amortized.

The Company proposed amortization of the Deferred CAT balance in Adjustment 2.11. As stated in Ms. Schultz testimony (Avista /500, /Schultz/Page 49, lines 4 and 5) the Company made a true-up entry for the actual 2020 tax-year CAT payment in October. An entry of \$24,949 was made to the deferred expense which reduced the deferred balance to be amortized. Please see Staff\_DR\_191\_Attachment A which is a revised calculation of the Deferred CAT amortization component of Adjustment 2.11 work paper.

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

JURISDICTION:	Oregon	DATE PREPARED:	01/21/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Dlouhy	RESPONDER:	Patrick Ehrbar
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 319	TELEPHONE:	(509) 495-8620
		EMAIL:	patrick.ehrbar@avistacorp.com

**REQUEST:**

Please provide a breakdown of all costs associated with the Business Process Improvement (BPI) and Business Transformation programs that are included in this general rate case at the most granular categorization practicable. In your response, please provide both the total program costs and the Oregon-allocated program costs.

**RESPONSE:**

For Business Transformation, this project started, in part, in the Fourth Quarter of 2020, but really when into full operation in 2021. With 2020 being the base year, only \$29,191 system, or **\$2,714 for Oregon**, was included in the case. That amount, \$2,714, was included in Adj. 2.03 – Non-Executive Labor. Below is a table showing the labor of one individual who started Business Transformation work in 2020:

Project Number	Accounting Period	Transaction Amount (System)	Gas South Amount
09900162	202010	\$ 5,207	\$ 484
	202011	\$ 12,623	\$ 1,173
	202012	\$ 11,361	\$ 1,056
<b>Grand Total</b>		<b>\$ 29,191</b>	<b>\$ 2,714</b>

For Business Process Improvement (BPI), BPI had teams working on projects in 2020, including seven Green Belts who were trained in 2019 and actively working on projects and completing certification in 2020. With 2020 being the base year, \$265,724 system, or **\$24,731 for Oregon**, was included in the case. Of that amount, \$24,714, was included in Adj. 2.03 – Non-Executive Labor, and the remaining \$17 was included in Adj. 2.00 - Test Period Expense, which adjusts for new allocation factors and escalates based on CPI. CPI at the time of filing was 4.2% for 2021 and 2.2% for 2022. The most recent publication of CPI estimates as of December 15, 2021 were 5.3% for 2021 and 2.6% for 2022, as discussed in Staff\_DR\_136 Supplemental. Below is a table showing the expenses, primarily labor, for the individuals involved in BPI work during 2020:

		Labor		Non-Labor		Total	
Project Number	Accounting Period	Transaction Amount (System)	Gas South Amount	Transaction Amount (System)	Gas South Amount	Transaction Amount (System)	Gas South Amount
<b>09905690</b>	202001	\$ 20,129	\$ 1,873	\$ -	\$ -	\$ 20,129	\$ 1,873
	202002	\$ 25,696	\$ 2,391	\$ 179	\$ 17	\$ 25,875	\$ 2,408
	202003	\$ 24,048	\$ 2,238	\$ -	\$ -	\$ 24,048	\$ 2,238
	202004	\$ 14,348	\$ 1,335	\$ -	\$ -	\$ 14,348	\$ 1,335
	202005	\$ 32,159	\$ 2,993	\$ -	\$ -	\$ 32,159	\$ 2,993
	202006	\$ 20,823	\$ 1,938	\$ -	\$ -	\$ 20,823	\$ 1,938
	202007	\$ 21,598	\$ 2,010	\$ -	\$ -	\$ 21,598	\$ 2,010
	202008	\$ 17,595	\$ 1,638	\$ -	\$ -	\$ 17,595	\$ 1,638
	202009	\$ 19,043	\$ 1,772	\$ -	\$ -	\$ 19,043	\$ 1,772
	202010	\$ 29,485	\$ 2,744	\$ -	\$ -	\$ 29,485	\$ 2,744
	202011	\$ 21,710	\$ 2,021	\$ -	\$ -	\$ 21,710	\$ 2,021
	202012	\$ 18,912	\$ 1,760	\$ -	\$ -	\$ 18,912	\$ 1,760
<b>Grand Total</b>		<b>\$ 265,545</b>	<b>\$ 24,714</b>	<b>\$ 179</b>	<b>\$ 17</b>	<b>\$ 265,724</b>	<b>\$ 24,731</b>

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

JURISDICTION:	Oregon	DATE PREPARED:	02/16/2022
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Dlouhy	RESPONDER:	Karrie Wilson
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	Staff – 335	TELEPHONE:	(509) 495-2345
		EMAIL:	karrie.wilson@avistacorp.com

**REQUEST:**

Refer to the workbook “2.02 G-BEN Test Year Benefit Adjustment (OR2021)” (henceforth referred to as the 2.02 Workbook) and the Company’s Confidential Attachment to Staff DR No. 59. Please provide:

- a. An estimate of the Company’s pensions expenses in the format requested in Staff DR No. 59 for the pro-forma test year.
- b. A narrative description of any differences between the estimated values provided in your response to part (a) and the pro-forma estimate found in Cell E28 of the first tab of the 2.02 Workbook.

**RESPONSE:**

The Company provided its most current expected level of pension expense for 2022 as of December 2021 in its supplemental response to Staff\_DR\_173.

The Company is expected to receive the updated report from Willis Tower Watson by Friday, February 25, 2022 and will supplement this response at that time.

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

JURISDICTION:	Oregon	DATE PREPARED:	02/16/2022
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Dlouhy	RESPONDER:	Karrie Wilson
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	Staff – 336	TELEPHONE:	(509) 495-2345
		EMAIL:	karrie.wilson@avistacorp.com

**REQUEST:**

Refer to the 2.02 Workbook and the Company's Confidential Attachment to Staff DR No. 59. Please provide:

- a. An estimate of the Company's post-retirement medical expenses in the format requested in Staff DR No. 59 for the pro-forma test year.
- b. A narrative description of any differences between the estimated values provided in your response to part (a) and the pro-forma estimate found in Cell E23 of the first tab of the 2.02 Workbook.

**RESPONSE:**

The Company provided its most current expected level of post-retirement medical expense for 2022 as of December 2021 in its supplemental response to Staff\_DR\_173.

The Company is expected to receive the updated report from Willis Tower Watson by Friday, February 25, 2022 and will supplement this response at that time.



CASE: UG 433  
WITNESS: CURTIS DLOUHY

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 403**

**Relevant News**

**March 3, 2022**

## Pension Cash Dwindles, Risking Liquidity Crunch

by Heather Gillers – WSJ – Nov. 22, 2021

Cash allocations have dropped to a seven-year low, with pensions seeking greater returns in private markets.



CalPERS plans to invest more in private markets and keep less cash on hand to meet its target.

Bigger **private-market bets**, **inflation** fears and a **surge of retirees** are putting **public retirement funds** at **risk** of a **cash crunch** that would **force them** to **sell assets at losses to pay pension checks**.

**Cash allocations** have **dropped** to a **seven-year low** at the funds that manage more than \$4.5 trillion in retirement savings for America's teachers, police and firefighters. **Public pension funds**, which have **increasingly turned** to **illiquid private markets** to drive up returns, are **now aiming** to **keep** about **0.8%** of their **holdings in cash**, according to data from the Boston College Center for Retirement Research.

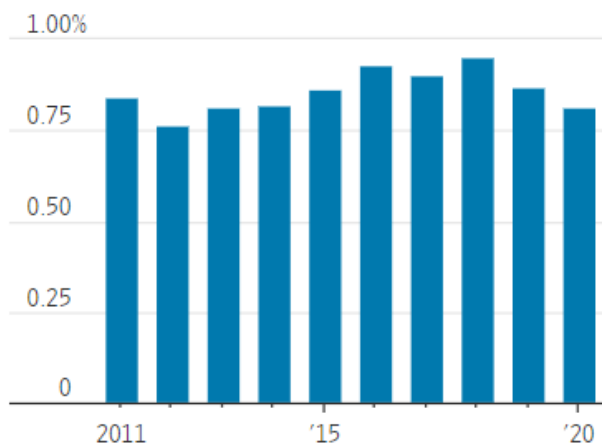
These funds are managing a **juggling act** faced by many institutional and household investors who want to put their money to work but also want easy access to it in a pinch.

"The first report I look at every day is our cash report," said Jonathan Grabel, investment chief of the **\$75 billion Los Angeles County Employees Retirement Association**, which aims to keep 1% of its assets in cash. "We have plenty of liquidity across the portfolio, but you **never know when** and **if markets** are **going to seize up**."

## Low on Cash

Facing inflation fears and high return expectations, pensions have reduced the share of assets they aim to keep in cash.

### Average pension cash allocation target



Source: Boston College Center for Retirement Research

Mr. Grabel's fund in May reduced its target allocation to investment-grade bonds to 12% from 19% and increased the amount it wants to keep in private equity, infrastructure, and illiquid credit to a combined 29% from 16%. The **fund's long-term expected annual return of 7% is the average for state and local government retirement funds**, according to the National Association of State Retirement Administrators.

The **\$496 billion California Public Employees' Retirement System**, despite **aiming for** a slightly more conservative **6.8%**, **still plans** to invest more in private markets, borrow against up to 5% of the fund, and **keep less cash on hand**, to meet that target, under a plan the board approved this month.

Meanwhile, smaller pension funds serving school employees in Ohio, city workers in Illinois and other public

employees across the country are putting more of their money into real estate, private equity or private debt.

Public pension funds have hundreds of billions of **dollars less on hand** than the amount they will need to cover promised benefits after two decades of underfunding, unrealistic demands from public-employee unions, and losses during the 2007-2009 financial crisis.

Over the same period, their cash-flow margins have thinned **as retirees** have **multiplied relative to** the **number of current workers**. In **Connecticut**, for example, more than a **quarter** of the **state workforce** are **eligible to retire between June 2020 and June 2022**, Boston Consulting Group found.

Public pension funds have historically been able to access cash when **equity** markets faltered by selling bonds. But **over** the past **two decades**, **fixed income portfolios shrank to 24% of assets from 33%**, according to the Boston College data, as falling rates turned bonds into a drag on returns. **Now inflation threatens to further erode the value of fixed-income investments.**

**But assets that promise rapid growth** – from **common stocks to complex alternative investments** – also **carry the risk of losses when sold into rocky markets or before maturity**. After the Pennsylvania Public School Employees' Retirement System last year decided to shrink its private equity allocation, in part to increase liquidity, consultants warned that selling assets early would mean accepting an **average discount of 15% of net asset value.**

Some growth strategies can also require sudden diversions of cash in the form of capital calls and margin calls, often at inconvenient times.

When markets cratered in **2008**, some of the **biggest U.S. pension funds sold stocks to raise cash and fund capital calls** from private-equity firms. In the aftermath many, including CalPERS and the California State Teachers' Retirement System reviewed their allocations to alternatives.

A CalPERS spokesman said the fund has improved liquidity management since the financial crisis and as a result was able to take advantage of low prices during the market dislocation in March 2020 at the start of the Covid-19 pandemic.

**CalPERS** staff said at a meeting earlier this month that the fund uses a dashboard to closely monitor liquidity, which is a measure of how easily holdings can be converted to cash without losses. The retirement fund, which is the nation's largest, **eliminated its target of holding 1%** of its **assets in cash** as part of the new asset allocation approved this month, which takes effect July 1, 2022.

**Finding a strategy that can accomplish what bonds once did**, providing **yield in good times** and **accessible cash in bad**, is "**not** a problem with an **easy** solution," said Ash Williams, who recently retired as executive director and chief investment officer of the State Board of Administration, which manages investments for the Florida Retirement System.

"Everybody's wrestling with this same thing," he said.

## U.S. ECONOMY

# Surging Inflation Heightens Fed Debate Over How Fast to Raise Rates

Grappling with how best to cool the economy, central bank officials weigh a potential half-percentage-point increase



Fed Chairman Jerome Powell and his colleagues have to decide how aggressively to raise interest rates in coming months.

PHOTO: BRENDAN SMIALOWSKI/PRESS POOL

By [Nick Timiraos](#) [Follow](#)

Updated Feb. 10, 2022 7:39 pm ET

The question facing Federal Reserve officials ahead of their policy meeting next month is no longer whether they will raise interest rates but rather by how much.

Another [strong inflation report](#) released Thursday is intensifying debate within the central bank over how to accelerate a series of interest-rate increases this spring to ease [surging prices](#) and cool the economy, according to officials' most recent public comments and interviews.

The debate still has weeks to play out but could lead officials to begin lifting interest rates from near zero next month, with a larger half-percentage-point increase rather than the

standard quarter-percentage-point move. The Fed hasn't raised rates by a half percentage point since 2000.

 WHAT'S NEWS



## Is the U.S. Hurling Toward a '70s-Style Wage-Price Spiral'?



00:00

1x



SUBSCRIBE

On Thursday, the yield on the two-year Treasury note, which is especially sensitive to near-term monetary policy, settled at 1.560%, according to [Tradeweb](#), compared with 1.346% on Wednesday, representing the largest such increase since 2009. The 10-year yield climbed above 2% for the first time since mid-2019, closing at 2.028%. The S&P 500, Dow Jones Industrial Average and Nasdaq Composite all fell at least 1.4%.

Expectations of a larger March rate increase ratcheted higher twice on Thursday—first when the Labor Department reported that consumer prices rose in January by a somewhat larger margin than economists had anticipated, and later when a regional Fed president said the stronger inflation data would justify the greater rate increase.

Thursday's report showed consumer prices in January rose 7.5% from a year earlier, and so-called core inflation, which excludes more volatile food and energy items, rose 6%. Both were their highest levels in 40 years.

Fed officials in the months ahead are watching for signs that the month-over-month pace of price increases will slow, and Thursday's report brought little comfort on this front. Elevated inflation has been primarily driven by brisk demand for goods, shipping bottlenecks and shortages for intermediate goods such as semiconductors, but prices in January firmed up in the service sector.

Analysts said the figures indicated the Fed would need to move rapidly this year to pull back extraordinary stimulus provided during the pandemic to prevent inflation from rising higher still.

“The Fed is deeply behind the curve on inflation. There is no other story at this point,” said Tim Duy, chief U.S. economist at research firm SGH Macro Advisors.

Officials will have one more monthly inflation report to read before their next meeting, March 15-16.

While some analysts and one Fed official floated the prospect Thursday of raising interest rates before their scheduled meeting, the central bank is unlikely to take such a step. It last did so in April 1994, a period when the Fed was only beginning to provide more guidance to markets about its policy intentions.

By contrast, since Fed Chairman Jerome Powell signaled plans to raise interest rates over the last few months, bond investors have adjusted their expectations. Yields now reflect that the Fed will raise interest rates more aggressively, including at their scheduled policy meetings in March, May and June.

Until Thursday, Fed officials had largely pushed back against market speculation that they might take the more aggressive step of a half-point rate rise in March. They generally had signaled they were comfortable with how markets had interpreted the possibility that the Fed might raise rates at their next three meetings.

St. Louis Fed President James Bullard said in an interview Monday that he didn't think the larger rate increase was warranted.

“We don't want to be disruptive or surprising markets...I would like to do this in the smoothest way possible, and we, so far, have achieved that,” he said, adding that he would change his view “if the data went against us here.”

But Mr. Bullard suggested Thursday that he was open to a half-point increase in March or to raising interest rates in between the scheduled policy meetings.

“We are going to have to be far more nimble and far more reactive to data,” he told Bloomberg News. “There was a time when the committee would have reacted to something like this to having a meeting right now and [raising rates] right now.”

It is the latest sign of how monetary policy is entering a more fluid and unpredictable new phase, and Thursday's report could lead other Fed officials to call for a larger rate increase in March. On Wednesday, Cleveland Fed President Loretta Mester said in a virtual speech

that she didn't at that point see "any compelling case to start" with the larger half-percentage-point increase.

Exactly how the Fed sequences its next moves rests with Mr. Powell, who is awaiting Senate confirmation to a second four-year term leading the central bank. "If the Fed is going to move early and fast, it's going to be...Powell that makes it happen," said Mr. Duy.

While Fed officials pushed back in recent days against a larger rate rise in March, the calculus could shift as markets come to expect such an increase, as they did on Thursday.

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#### SHARE YOUR THOUGHTS

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*What action do you expect the Fed to take on interest rates this year? Join the conversation below.*

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Interest-rate futures markets showed investors judged a nearly 50% probability of a larger rate increase, up from around 25% Wednesday, according to CME Group, after Thursday morning's inflation report. Those probabilities rose to 90% by the end of the day, after Mr. Bullard's comments.

Officials must balance whether larger, upfront rate increases would give them greater flexibility to slow rate increases later this year if inflation declines, against the potential risks of fueling market expectations for even bigger and potentially more disruptive moves.

"If you do a [half-point increase], it makes sense in the abstract, but how do you communicate and shape expectations after that?" said Julia Coronado, founder of economic-advisory firm MacroPolicy Perspectives.

A faster series of rate rises heightens the prospect of more intense financial-market volatility. But it could also help return rates closer to a neutral setting, which most officials judge is between 2% and 3% when inflation is at the Fed's 2% target. Such an adjustment would be designed to neither spur nor slow economic activity. That would allow the Fed to then raise rates above neutral to deliberately weaken the economy and lower inflation.

Fed officials are also grappling with how fast and soon to shrink their \$9 trillion bond portfolio. The Fed said last month it that would approve a final round of \$30 billion in



bond purchases in February before ending the portfolio expansion next month.

Mr. Powell said last month that he expected supply-chain bottlenecks to keep inflation elevated through the first few months of this year. At a press conference last month, he said he believed the inflation situation had deteriorated slightly since officials' economic projections from mid-December.

“It hasn't gotten better. It's probably gotten just a bit worse, and that's been the pattern,” Mr. Powell said on Jan. 26.

—*Sam Goldfarb contributed to this article.*

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Write to Nick Timiraos at [nick.timiraos@wsj.com](mailto:nick.timiraos@wsj.com)

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CASE: UG 433  
WITNESS: CURTIS DLOUHY

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 404**

**IS**

**CONFIDENTIAL**

**March 3, 2022**

CASE: UG 433  
WITNESS: HEATHER COHEN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 500**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Heather Cohen. I am a Senior Utility Analyst employed in the  
3 Rates, Finance, and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/501.

8 **Q. What is the purpose of your testimony?**

9 A. I provide background, analysis, and recommendations regarding the  
10 Company's Test Year expense for wages, salary, incentives, and full-time  
11 equivalents. I also address the Company's Test Year expense for  
12 uncollectibles, customer accounts, advertising and promotional activities, and  
13 insurance (Employee medical and Director and Officer insurance).

14 **Q. How is your testimony organized?**

15 A. My testimony is organized as follows:

16	Issue 1, Wages, Salary, and FTE .....	3
17	Figure 1: O&M/Capital Split.....	6
18	Figure 2: Labor and Revenue Requirement .....	7
19	Figure 3. W&S Model Adjustments.....	10
20	Figure 4: Overtime Adjustment.....	11
21	Figure 5: W&S in DR 92 .....	12
22	Figure 6: 2020 Incentives in Operations and Capital.....	12
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24	Figure 8: W&S Adjustments .....	14
25	Issue 2, Uncollectibles .....	15
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28	Figure 10: Customer Accounts and Services 2018 - 2020 .....	18
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32	Issue 4, Advertising Expenses .....	23
33	Figure 14: Advertising in Revenue Requirement.....	24
34	Figure 15: Advertising by Category in Base Year.....	25
35	Figure 16: Category A .....	26
36	Figure 17: Category B .....	26
37	Figure 18: Other Expenses .....	27
38	Figure 19: Company Responses to DR 212.....	27
39	Figure 20: Staff Data Request in DR 283 .....	28
40	Figure 21: Advertising Spending 2018-2020 .....	28
41	Figure 22: 9302 Increases.....	29
42	Issue 5, Medical Benefits .....	30
43	Figure 23: Benefit Adjustment .....	30
44	Figure 24: Current Medical Breakout.....	31
45	Figure 25: Medical Expenses Historical (System) .....	32
46	Figure 26: Employee Benefits Revenue Requirement.....	33
47	Issue 6, Property Insurance .....	34
48	Issue 7, D&O Insurance .....	36

49

**ISSUE 1, WAGES, SALARY, AND FTE**

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**Q. Please provide a summary of the Commission's historical method for determining the amount to include in a utility's revenue requirement for wages, salaries, incentives, and overtime expense.**

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A. The Commission's methodology has many components. The Commission determines the appropriate level of wages and salaries for employees in the Test Year using its three-year wage and salary (W&S) model to estimate union and non-union payroll levels for energy utilities.<sup>1,2</sup> The model determines an appropriate level Test Year expense and capital investment for wages and salaries by escalating the Company's base year wages and salaries by annual changes to the All Urban CPI and applying a sharing mechanism between the wages and salaries determined by the W&S model and the wages and salaries proposed by the utility.

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To determine the appropriate amount to include in revenue requirement for incentives paid to employees, the Commission's policy is to disallow 100 percent of officers' bonuses because they are typically based on increased earnings, which benefits shareholders.<sup>3</sup> It is also Commission policy to disallow 75 percent of performance-based bonuses because they are

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<sup>1</sup> *In the Matter of Northwest Natural*, Docket No. UG 132, Order No. 99-697 at 43 (November 12, 1999), *In the Matter of PacifiCorp*, Docket No. UE 374, Order No. 20-473 at 102 (December 18, 2020).

<sup>2</sup> See *Pacific Power & Light*, UE 116, Order No. 01-787 at 40; *In the Matter of Northwest Natural*, Docket No. UG 132, Order No. 99-697 at 43 (November 12, 1999); *In the Matter of PGE*, Docket No. UE 102, Order No. 99-033 at 61 (January 27, 1999); *In the Matter of PGE*, Docket No. UE 88, Order No. 95-322 at 10 (March 29, 1995).

<sup>3</sup> See Order No. 99-033 at 62; and *In the Matter of the Application of US West*, Docket No. UT 125, Order No. 97-171 at 74-76 (May 19, 1997).

67 generally focused on increased earnings and therefore bring more benefit to  
68 shareholders. The Commission disallows 50 percent of merit-based bonuses  
69 because they equally benefit shareholders and ratepayers. Union bonuses are  
70 treated in the same manner as non-union bonuses.<sup>4</sup>

71 Finally, the Commission determines the appropriate ratio of expense and  
72 capital to apply to the total forecasted compensation and applies it to  
73 determine what compensation expense that is included in Test Year expense  
74 and what compensation is included rate base.

75 **Q. Please explain how Staff used the Three-Year W&S model to arrive at its**  
76 **recommendation for wage and salary levels for the Test Year.**

77 A. As a starting point for determining non-union wages for each employee class,  
78 the W&S model uses the utility's actual wage, salary, and overtime levels as  
79 they existed three years prior to the Test Year.<sup>5</sup> For example, a 2022 Test  
80 Year would require a Base Year of 2019. From there, the Base Year wages  
81 and salaries are adjusted by a year-over-year escalation of expenses using the  
82 All-Urban CPI for each of the three subsequent years to establish a forecast of  
83 Test Year wage and salary levels.<sup>6</sup>

84 In effect, the model calculates the average salary based on the  
85 Company's actual Base Year calendar payroll (2020), divided by the actual  
86 Base Year FTE (2020), then escalates the average by the annual changes to  
87 the All-Urban CPI. Once the escalated amount is determined, it is compared to

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4 See Order No. 20-473 at 97; Order No. 99-697 at 44-45; Order No. 99-033 at 62.

5 See Order No. 99-697 at 43.

6 *Ibid.*

88 the Company's Test Year figures.<sup>7</sup> At this point the sharing principle is applied,  
89 wherein Staff adjusts its forecasted amount to allow the Company to share  
90 50/50 the lesser of the difference between the model forecast and the amount  
91 the Company has included in its Test Year or a 10 percent band around Staff's  
92 projection.<sup>8</sup>

93 For non-union wages, the W&S model incorporates actual market-based  
94 data by using historic wages and adjusting for inflation using the All-Urban CPI  
95 index.<sup>9</sup> The Commission has consistently validated the All-Urban CPI to adjust  
96 historic wages and salaries as "adjusting payroll levels by changes in inflation  
97 provides employees the same real level of compensation as in the base year  
98 and provides an incentive to companies to minimize labor costs."<sup>10</sup> Moreover,  
99 the All-Urban CPI captures local economic conditions as the Bureau of Labor  
100 Statistics includes Oregon prices in its survey.<sup>11</sup> Further, the methodology of  
101 equally dividing between ratepayers and shareholders the difference between  
102 the utility's Test Year forecast and the forecast obtained by the model allows  
103 for some adjustments to reflect changes in market conditions without allowing  
104 unchecked escalation.<sup>12</sup>

105 For union wages, the W&S model again starts with actual wages three  
106 years before the Test Year. Rather than escalating the wages using All-Urban

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7 *Ibid.*

8 *Ibid.*

9 *Ibid.*

10 *Ibid.*

11 *Ibid.*

12 Order No. 95-322 at 10.



107 CPI, wages are escalated using negotiated wage increases as set forth in  
 108 union contracts and Staff’s final adjustment incorporates any sharing between  
 109 the Company’s Test Year forecast and the forecast obtained under the W&S  
 110 model.<sup>13</sup> In its 2020 order in PacifiCorp’s general rate case, the Commission  
 111 rejected Staff’s proposed 50/50 sharing between Staff’s Test Year  
 112 determination of expense for union wages and salaries and the Company’s,  
 113 with the Commission concluding that the arms-length nature of the negotiations  
 114 regarding wages was sufficient protection for ratepayers.<sup>14</sup>

115 **Q. Please summarize Company’s proposal for wages, salaries, incentives**  
 116 **and overtime expense in this case.**

117 A. The Company’s 2023 Test Year includes \$12.4 million in wages and salaries  
 118 (base pay), \$163 thousand in incentive compensation, and  
 119 \$951 thousand in overtime.<sup>15</sup> The Oregon allocation factor is 100 percent and  
 120 the Company breaks out the O&M/Capital split by employee group<sup>16</sup> as in the  
 121 following:

122 **FIGURE 1: O&M/CAPITAL SPLIT**

(rounded)	Officers	Exempt	Non-Exempt	Union	Total
O&M % of Labor (System)	100%	63%	69%	52%	61%

123 The Company claims to have removed all incentive compensation paid to the  
 124 executive group as well as 50 percent of non-officer incentives based on the

<sup>13</sup> See Order No. 99-697 at 43.

<sup>14</sup> Order No. 20-473 at 94.

<sup>15</sup> Staff/502, Cohen/3, AVA Response to Staff DR 92 Supplemental Attachment A (electronic spreadsheet).

<sup>16</sup> Staff/502, Cohen/4, AVA Response to Staff DR 93.

125 2020 base year. The impact is a reduction of \$294 thousand in expense or a  
126 \$302 thousand reduction in revenue requirement.<sup>17</sup>

127 **FIGURE 2: LABOR AND REVENUE REQUIREMENT**

Adjustment No.	Net Operating Income Impact Increase / (Decrease)	Revenue Requirement Impact
2.03 Non-Executive Labor	\$ (513,000)	\$ 668,000
2.04 Executive Labor	(24,000)	31,000
2.09 Incentive Pay Adjustment	232,000	(302,000)
3.02 Restate Salaries & Wages	66,000	(90,000)
<b>Total</b>	<b>\$ (239,000)</b>	<b>\$ 307,000</b>

128 The Company states there are no Officer incentives capitalized in plant  
129 costs from 2016 to 2020.<sup>18</sup>

130 **Q. How does the Company determine the compensation for employees?**

131 A. Avista testifies that it utilizes third party consulting firms to compare salaries to  
132 other organizations in the industry. Salary surveys are part of the  
133 determination of salary increases and salary range updates (minimum, mid-  
134 point and maximum). Salary recommendations are presented to the  
135 Compensation Committee of the Board of Directors which can approve choose  
136 to grant higher or lower salary adjustments.<sup>19</sup> The Company describes the  
137 following types of incentives offered along with their metrics:

- 138 • Short-Term Incentive Plan (STIP): 50 percent O&M Cost-per-  
139 Customer, 20 percent Customer Satisfaction, 20 percent Reliability

<sup>17</sup> Avista/500, Schultz/22.

<sup>18</sup> Avista/500, Schultz/21.

<sup>19</sup> Avista/500, Schultz/18-19.

140 Index, and 10 percent Response time. Both Officers and Employees  
141 are eligible.

142 • Executive Long-Term Incentive Plan (LTIP): Performance shares  
143 account for 75 percent of the plan with metrics related to Cumulative  
144 Earnings-Per-Share (CEPS) and Total Shareholder Return (TSR).  
145 Restricted Stock Units account for 25 percent and vesting is based on  
146 a continuation of service. Only Executives or Officers are eligible.

147 **Q. What adjustments did the Company make to its actual 2020 Base Year**  
148 **salaries and wages to forecast the 2023 Test Year?**

149 A. The Company escalates its 2020 Base Year pay of non-union employees by  
150 3 percent in 2020 and 2021 and 2.5 percent in 2022 and 2023 in response to  
151 anticipated and approved raises by the Board of Directors.<sup>20</sup> For union wages,  
152 Avista escalates salaries by 2 percent each year (2021-2023) based on  
153 present contracts and future expectations of current negotiations with IBEW  
154 Union 659.<sup>21</sup>

155 **Wages, Salary, Overtime & FTE**

156 **Q. What is Staff's recommendation for Test Year wages and salary**  
157 **including and overtime?**

158 A. Staff does not have an adjustment to wages and salary but has a small  
159 adjustment to overtime. As previously stated, Avista escalated its Base Year  
160 2020 non-union wages and salaries by 3 percent (2020 and 2021) and

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<sup>20</sup> Avista/500, Schultz/20.

<sup>21</sup> Ibid.

161 2.5 percent (2022 and 2023) while using rates of 2 percent to escalate its union  
162 compensation.<sup>22</sup> Staff, consistent with the W&S model, starts with a Base Year  
163 that is three years prior to the Test Year (2020), and escalated to the Test Year  
164 using All-Urban CPI (CPI) rates, which are 4.3 percent for 2021, 3 percent for  
165 2022, and 2.1 percent for 2023.<sup>23</sup> Staff escalated union salaries and wages in  
166 the same manner as the Company, applying a rate of 2 percent for 2021, 2022,  
167 and 2023 based on expected collective bargaining increases.<sup>24</sup>

168 Staff then applied the sharing principle to its and the Company's projected  
169 2022 test year amounts. The sharing principle, which allows the Company to  
170 share 50/50 the lesser of the difference between the Company's and Staff's  
171 calculated projections, or a 10 percent band around Staff's calculated  
172 projection, makes a reduction to Staff's projection. Because of the high  
173 inflation via the CPI, Staff's projection is slightly higher (\$12.5M) than the  
174 Company's (\$12.4M). As such, Staff accepts the Company's projection given  
175 the relatively similar values.

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<sup>22</sup> Ibid.

<sup>23</sup> Oregon Economic & Revenue Forecast December 2021, Volume XLI, No. 4, Table A.4, page 37.  
<https://www.oregon.gov/das/OEA/Documents/forecast1221.pdf>.

<sup>24</sup> Avista/500, Schultz/20.

176

**FIGURE 3. W&S MODEL ADJUSTMENTS**

Description	Officers	Exempt	Non Exempt	Union	Total
Actual Base Payroll (2020) calendar year	402,228	4,738,418	1,923,374	4,530,164	11,594,184
Ave. # of Employees (FTE) (2020)	1	41	27	49	118
Average Salary	402,228	115,571	71,236	92,452	
Allowable % Increase	1.10	1.10	1.10	1.06	
Ave. # of Employees (FTE) (Test Year)	1	41	27	49	118
Projected Payroll	441,184	5,197,336	2,109,654	4,807,445	12,555,618
Test Period Payroll	431,213	5,080,104	2,060,385	4,797,777	12,369,479
Total Difference for Sharing	-	-	-	-	
10% Band - Allowable	-	-	-	-	
50% Sharing of Lesser of Difference or Band	-	-	-	-	
Staff Proposed Level	431,213	5,080,104	2,060,385	4,797,777	12,369,479

177

**Q. Does Staff have an adjustment for Overtime?**

178

A. Staff has a small adjustment of \$6,359 for Overtime. Staff calculates a \$12

179

thousand difference between Staff’s projection (\$860 thousand) and the

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Company’s (\$873 thousand). After the sharing principle is applied, the model

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suggests an adjustment of half of the initial difference, or \$6,359.<sup>25</sup>

<sup>25</sup> See Staff/504, Staff electronic work paper, UG 433 Exhibit 504 W&S CONF.xlsx, tab 3-year OT.

182

**FIGURE 4: OVERTIME ADJUSTMENT**

Description	Officers	Exempt	Non Exempt	Union	Total
Actual Overtime (2020)	\$0	\$0	\$ 72,410	\$ 810,893	\$883,303
Average No. of FTE (2020)	1	41	27	49	118
Average Overtime per FTE	\$0	\$0	\$2,682	\$16,549	
Allowable % Increase	0	0	1.0969	1.0612	
Staff Proposed Level FTE for Test Period	1	41	27	49	118
Projected Overtime	\$0	\$0	\$79,424	\$860,524	\$939,949
Test Period Overtime	\$0	\$0	\$77,978	\$873,243	\$951,221
Total Difference	\$0	\$0	\$0	\$12,719	
10% Band - Allowable	\$0	\$0	\$0	\$86,052	
50% Sharing of Lesser of Difference or Band	\$0	\$0	\$0	\$6,359	
Staff Proposed Level	\$0	\$0	\$77,978	\$866,884	\$944,861
<b>Net Payroll Adjustment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,359)</b>	<b>(\$6,359)</b>

183

**Q. Does Staff have an adjustment for FTE?**

184

A. Staff does not have an adjustment as Avista's Test Year FTE remain at

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118 FTE (excluding OT) and 122 FTE (with OT) since 2020.

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**Incentives**

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**Q. What does Avista propose for employee incentives?**

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A. Avista includes \$163 thousand in incentives and claims that it removed half of its Non-Officer incentives and all of its Officer incentives with amounts based on the 2020 base year.<sup>26</sup>

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**FIGURE 5: W&S IN DR 92**

Test Year 12 ME 8.2023 OREGON ONLY				Total Oregon Actual (Unadjusted) Base Pay plus Eamed Incentive including O&M and Capital			
Category	FTE Excluding OT	Total Company	Total Company	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>2/3</sup>	Total
	●FTE	Overtime FTE	FTE				
Officers	1	0	1	\$ 431,213	\$ -	\$ -	\$ 431,213
Exempt	41	0	41	\$ 5,080,104	\$ -	\$ 10,913	\$ 5,091,017
Nonexempt	27	0	27	\$ 2,060,385	\$ 77,978	\$ 123,547	\$ 2,261,909
Union	49	4	53	\$ 4,797,777	\$ 873,243	\$ 28,826	\$ 5,699,846
<b>Total</b>	<b>118</b>	<b>4</b>	<b>122</b>	<b>\$ 12,369,479</b>	<b>\$ 951,221</b>	<b>\$ 163,285</b>	<b>\$ 13,483,985</b>

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Avista’s 2020 Incentive expenditures, including operations and capital, total \$356 thousand without officers included.

193

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**FIGURE 6: 2020 INCENTIVES IN OPERATIONS AND CAPITAL**

Report Category	Expenditure Type	Exempt	Non-Union	Union	Non-Exempt	Grand Total	Description
CAP	305 Incentive/Bonus Pay	6,000				6,000	Pacesetter/Discretionary bonuses/Merit cash
	512 Incentive Loading-NU		51,398			51,398	Regular
	514 Incentive Loading-Union			6,196		6,196	Regular
<b>CAP Total</b>		<b>6,000</b>	<b>51,398</b>	<b>6,196</b>		<b>63,594</b>	
OPER	305 Incentive/Bonus Pay	25,680			4,386	30,066	Pacesetter/Discretionary bonuses/Merit cash
	512 Incentive Loading-NU		242,510			242,510	Regular
	514 Incentive Loading-Union			20,322		20,322	Regular
<b>OPER Total</b>		<b>25,680</b>	<b>242,510</b>	<b>20,322</b>	<b>4,386</b>	<b>292,898</b>	
<b>Grand Total</b>		<b>31,680</b>	<b>293,908</b>	<b>26,518</b>	<b>4,386</b>	<b>356,492</b>	

195

Moreover, when Staff examined Operations-only incentives, it was clear the Company did not include Officer Incentives or the full amount of Restricted

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<sup>26</sup> Avista/500, Schultz/20.

197 Stock Units (the Company included half of the Non-Executive amounts) in its  
198 projection of \$163 thousand for the Test Year.

199 **FIGURE 7: 2020 INCENTIVES IN OPERATIONS ONLY**

Labor/Non Labor	Organization Description	Expenditure Type	Transaction Description	Total
Labor	Z90 - Incentive Compensation	359 Incentive/Bonus Accrual	Officer Incentive	23,463
		512 Incentive Loading-NU	Regular	242,510
		514 Incentive Loading-Union	Regular	20,322
Non-Labor	Z90 - Incentive Compensation	885 Miscellaneous	Equity Shares/Restricted Stock Grants	147,804
Grand Total				434,099

200 **Q. Does Staff propose an adjustment to incentives?**

201 A. Staff does not have an adjustment on this issue given the Company's  
202 treatment is consistent with Commission policy.

203 **Q. Please summarize all of Staff's adjustments to Salaries, Wages, Overtime,  
204 and Incentives.**

205 A. Staff has a small adjustment to overtime (\$6,359) as well as corresponding  
206 adjustments to payroll taxes (\$400) and depreciation (\$844) for a total  
207 adjustment of \$7,613 (\$4,561 O&M and \$3,052 Capital).



208

**FIGURE 8: W&S ADJUSTMENTS**

Preliminary Adjustment	Company-Wide				OR- Allocated	
	Company Filing	Staff	O&M Adjustment	Capital Adjustment	O&M Adjustment	Capital Adjustment
Wages & Salaries	\$ 12,369	\$ 12,369	\$ -	\$ -	-	-
FTE Adjustment	\$ 12,369	\$ 12,369	\$ -	\$ -	-	-
Incentives	\$ -	\$ -	\$ -	\$ -	-	-
Overtime	\$ 951	\$ 945	\$ (4)	\$ (3)	(3.31)	(3.05)
<b>Payroll Taxes</b>					<b>(0.41)</b>	
<b>Depreciation O&amp;M Adjustment Associated with Capital Adjustment</b>					<b>(0.84)</b>	
<b>Incentives in Plant</b>						<b>-</b>
<b>Total OR - Allocated Adjustments</b>					<b>(5)</b>	<b>(3)</b>

209

**ISSUE 2, UNCOLLECTIBLES**

210

**Q. Please provide a summary of the Commission's historical treatment of uncollectible expense.**

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A. The amount included in a utility's Revenue Requirement for uncollectible expense is revenue sensitive because it depends on the amount of forecasted revenue. That is, the total uncollectible expense included in the Revenue Requirement is a function of the Test Year revenue and the uncollectible rate.

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**Q. Please provide a summary of the Company's filed proposal and Staff's analysis of the issue.**

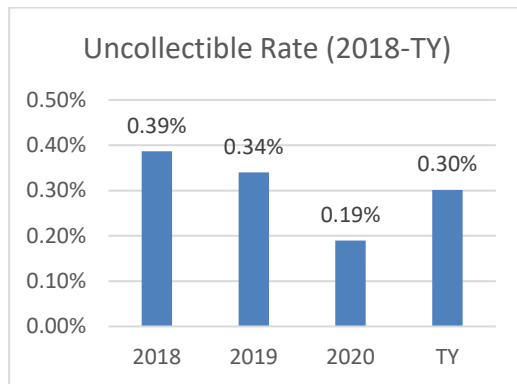
226

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<sup>27</sup> See, e.g., *In the Matter of Avista Corporation*, Docket No. UG 246, Order No. 14-015 at 3 (January 21, 2014); and *In the Matter of Avista Corporation*, Docket No. UG 186, Order No. 09-422, Appendix A at 4 (October 26, 2009) (adopting stipulations for Avista general rate increase with uncollectible expense in revenue requirement based on three-year average); *but see In the Matter of Idaho Power Company*, Docket No. UE 167, Order No. 05-871 (January 28, 2005) (adopting stipulation for Idaho Power Company general rate increase with uncollectible expense based on four-year average); and *In the Matter of Cascade Natural Gas Corporation*, Docket No. UG 287, Order No. 15-412 (December 28, 2015) (adopting stipulation for Cascade Natural Gas general rate increase with uncollectible expense based on three-year average, removing an anomalous year).

227 A. Consistent with Commission policy, the Company revised the 2020 base year  
 228 level of accrued expense included within the Company’s Results of Operations  
 229 to the historical three-year average of actual net write-offs.<sup>28</sup> The result is a  
 230 decrease in expense by \$113 thousand and revenue requirement by  
 231 \$116 thousand.<sup>29</sup> The Company calculated a decrease for uncollectibles of  
 232 \$113 thousand in the Test Year by multiplying its three year uncollectible rate  
 233 of .30 percent by its 2020 revenue of \$97 million. This amount (\$293  
 234 thousand) is subtracted from the \$407 thousand already expended in 2020  
 235 (excluding the COVID deferral balance), resulting in an amount of negative  
 236 \$113 thousand).<sup>30</sup>

**FIGURE 9: UNCOLLECTIBLE RATE AND COLLECTION**



Uncollectibles Account 904	1,102,858
Minus COVID deferral 2020 balance	-695,858
<b>Balance</b>	<b>407,000</b>
3 year uncollectible rate	0.30%
*2020 operating revenue	97,401,715
<b>Uncollectibles rate at 2020 Revenue</b>	<b>293,712</b>
Uncollectibles account 904	407,000
Uncollectibles at 2020 revenue	293,712
<b>Increase (Decrease) in Uncollectibles</b>	<b>-113,288</b>

238 **Q. Does Staff recommend any adjustment?**

239 A. No. Staff agrees with the Company’s calculation of the base year uncollectible  
 240 expense and the revenue sensitive uncollectible rate. Staff also trended the  
 241 Company’s historical uncollectible rate and finds its current rate reasonable.

<sup>28</sup> Avista/500/Schultz/50.

<sup>29</sup> Schultz WP Non-confidential 2021 OR Gas Rev Req Model.

<sup>30</sup> Schultz WP Non-confidential 3.00 Uncollectibles.

242

**ISSUE 3, CUSTOMER ACCOUNTS AND CUSTOMER SERVICE**

243

**Q. Please describe customer accounts and customer service expenses.**

244

A. Customer accounts expense is recorded in FERC Accounts 901, 902, 903, 904, and 905. These accounts track expenses related to Supervision, Meter Reading, Customer Records and Collection, Uncollectibles, as well as Miscellaneous Customer Accounts. Customer Service expense consists of FERC Accounts 907, 908, and 910 (excluding 909 Advertising, which was analyzed separately). These expenses are for Supervision, Customer Assistance, and Miscellaneous Customer Service. Uncollectibles, Account 904, has been analyzed in a previous section of this testimony.

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**Q. Does the Commission Staff have a standard for how Customer Accounts Expenses and Customer Service expenses are treated for ratemaking purposes?**

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A. Yes. Rule 860-026-0020 Standards Governing Promotional Activities and Concessions mandates that all promotional activities be just, reasonable, prudent, economically feasible, and beneficial to both the utility and its customers. Sales and marketing (including advertising) expenses are prohibited from being posted in customer accounts or customer service expenses in keeping with Order No. 99-033. Staff reviews expenses per appropriate use per FERC account. Staff also reviews transaction-level data to ensure expenses relate to activities such as responding to customer requests, inquiries and safety concerns, resolving customer complaints,

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264 extending service to new customers, and providing information about safety  
265 and service issues.

266 **Q. Please describe the Company’s customer accounts and customer**  
267 **service expenses in the Base Year and historically.**

268 A. For Customer Accounts expenses (FERC Accounts 901-905), the Company  
269 reported a Base Year Oregon allocated total of \$3.3 million, which included  
270 \$1.3 million in labor costs.<sup>31</sup> When compared to 2018, most expenses  
271 (excluding uncollectibles) have decreased, except for Customer Assistance  
272 Expenses Account 908690, which is associated with Oregon’s DSM and  
273 LIRAP programs. The Company attributes this to the increased budgets of  
274 the Energy Trust Organization.<sup>32</sup>

275 **FIGURE 10: CUSTOMER ACCOUNTS AND SERVICES 2018 - 2020**

FERC Account	FERC Account Description	2018	2019	2020	3 Year Ave	2018-2020 Growth
901000	SUPERVISION	48,565	47,948	38,204	44,906	-21%
902000	METER READING	224,448	180,491	141,600	182,180	-37%
903000	CUSTOMER RECORDS & COLLECTION	2,805,216	2,818,633	2,028,728	2,550,859	-28%
904000	UNCOLLECTIBLES	543,660	55,512	1,102,858	567,343	103%
905000	MISC. CUSTOMER ACCOUNTS	80,274	57,280	38,675	58,743	-52%
908000	CUSTOMER ASSISTANCE EXPENSES	188,201	191,103	125,443	168,249	-33%
908250	CONSERVATION AMORT	(25,493)	(135,724)	6,677	(51,513)	-126%
908600	CUSTOMER ASSISTANCE EXPENSES	1,908,413	3,410,800	3,282,622	2,867,279	72%
908690	AMORT UNBILLED DSM TARIFF RIDE	(32,599)	133,270	19,885	40,185	-161%
909000	INFO AND INSTRUCT ADVERT EXP	344,837	338,844	275,104	319,595	-20%
910000	MISC. CUSTOMER SERVICE & INFO	99,064	73,006	85,144	85,738	-14%

276 Customer Service expenses (FERC Accounts 907, 908, and 910)  
277 totaled \$3.7 million in the base year, the bulk of which were the  
278 aforementioned DSM and LIRAP programs (\$3.2 million). All Customer

<sup>31</sup> Staff/502, Cohen/6, AVA Response to Staff DR 146 (electronic spreadsheet).

<sup>32</sup> Staff/502, Cohen/47, AVA Response to Staff DR 325.

279 Assistance (FERC 908) expenses that were removed by the Company in its  
 280 Adder adjustment as they were related to Schedules 493 LIRAP (Low  
 281 Income Rate Assistance Program), 469 (Public Purpose Funding Surcharge)  
 282 and 478 (DSM Costs Recovery Amortization). The Company’s adjustment  
 283 eliminates any surcharges and rebate revenues along associated  
 284 amortizations in order to restate revenue to base rates. Excluding Customer  
 285 Service Account 908, the remaining Customer Service expenses relate  
 286 primarily to expenses related to advertising and marketing.

287 **FIGURE 11: CUSTOMER SERVICE EXPENSES WITHOUT ADDERS**

Summary EXP			
Category	ERC Account	Project Description	2020 Expenses
Labor	909000	Furnace Filter Replc Prog-OR	1,137
Labor	909000	Or - Company Communications	24,819
Labor	910000	Common Sales and Marketing	11,518
Non-Labor	909000	Customer Education Ops OR	5,927
Non-Labor	909000	Direct GL	(2,575)
Non-Labor	909000	Furnace Filter Replc Prog-OR	297
Non-Labor	909000	Or - Company Communications	192,451
Non-Labor	909000	OR Adv for Conservation	53,047
Non-Labor	910000	Common Sales and Marketing	73,681
Non-Labor	910000	Direct GL	(55)
<b>Grand Total</b>			<b>360,247</b>

288 **Q. Please describe the Company’s Customer Accounts and Customer**  
 289 **Service expenses in the Test Year.**

290 A. Decreases from base year to Test Year can be largely attributed to the  
 291 Company’s adjustments. The aforementioned Adder Schedule Adjustment  
 292 is responsible for the bulk of the changes from 2020 to Test Year alongside  
 293 the adjustment for the Uncollectible COVID Deferral of \$696 thousand.

294

**FIGURE 12: TEST YEAR ADJUSTMENTS**

FERC	Description	Base Year	Adjustments	Test Year
901000	Supervision	38	99	137
902000	Meter Reading Expenses	142	3	145
903XXX	Customer Records & Collection Expenses	2,029	37	2,066
904000	Uncollectible Accounts	918	(806)	112
	Uncollectible Accounts - Conversion Factor	184	(42)	149
905000	Misc Customer Accounts	39	1	40
	<b>CUSTOMER ACCOUNTS OPERATING EXP</b>	<b>3,350</b>	<b>(708)</b>	<b>2,649</b>
908XXX	Customer Assistance Expenses	3,434	(3,081)	353
909000	Advertising	275	16	291
910000	Misc Customer Service & Info Exp	85	4	89
	<b>CUSTOMER SVC &amp; INFO OPERATING EXP</b>	<b>3,794</b>	<b>(3,061)</b>	<b>733</b>

295

Other adjustments include:

296

- The Allocation factor reset 2020 base year ROO results with updated allocation factors based on 2020 actual direct costs;

297

298

- The normalization of weather sensitive natural gas therm sales by eliminating the effect of temperature deviations above or below historical norms;

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300

301

- Escalation of O&M after the removal of labor, incentives and benefits using CPI rates of 4.2 percent and 2.20 percent for 2021 and 2022;

302

303

- Normalization of usage and customers during the Test Year;

304

- Revision of the uncollectible expense to the historical three-year average of net write-offs;

305

306

- Increases to the base pay component paid to non-executive employees.

307

3 percent increase (March 2020- February 2021), 3 percent (March

308

2021- February 2022), 2.5 percent (March 2022- February 2023),

309 2.5 percent (March 2023 – August 2023). Union employees receive  
 310 2 percent per year; and  
 311 • Proposed revenues and expense or the product of the uncollectible rate  
 312 and revenues.<sup>33</sup>

313 **FIGURE 13: ALL ADJUSTMENTS**

Acct. No.	Description	Per Results of Operations Report	Allocation Factor Adjustment	Eliminate Adder Adjustment	Weather Normalizatio Sales/Purch	Test Year Expense Adjustment	Test Year Revenue Load Adjustment	Test Year Non-Exec Adjustment	Regulatory Deferrals & Adjustment	Uncollectible Expense Adjustment	Total Adjustments	Proposed Rev/Exp	Proposed
			1.01 G-AF	1.03 G-EAS	1.04 G-WN	2.00 G-FE	2.01 G-FR	2.03 G-NEXL	2.11 G-DEF	3.00 G-UE			
	CUSTOMER ACCOUNTS EXPENSES:												
901000	Supervision	38	0	0	0	0	0	99	0	0	99	0	137
902000	Meter Reading Expenses	142	0	0	0	3	0	0	0	0	3	0	145
	Customer Records & Collection Expenses	2,029	(19)	0	0	56	0	0	0	0	37	0	2,066
904000	Uncollectible Accounts	918	0	3	0	0	0	0	(696)	(113)	(806)	0	112
	Uncollectible Accounts - Conversion Factor	184	0	(1)	1	0	(42)	0	0	0	(42)	7	149
905000	Misc Customer Accounts	39	0	0	0	1	0	0	0	0	1	0	40
	<b>CUSTOMER ACCOUNTS OPERATING EXP</b>	<b>3,350</b>	<b>(19)</b>	<b>2</b>	<b>1</b>	<b>60</b>	<b>(42)</b>	<b>99</b>	<b>(696)</b>	<b>(113)</b>	<b>(708)</b>	<b>7</b>	<b>2,649</b>
	CUSTOMER SERVICE & INFO EXPENSES:												
908XXXX	Customer Assistance Expenses	3,434	0	(3,308)	0	216	0	11	0	0	(3,081)	0	353
909000	Advertising	275	0	0	0	16	0	0	0	0	16	0	291
	Misc Customer Service & Info Exp	85	(1)	0	0	5	0	0	0	0	4	0	89
	<b>CUSTOMER SVC &amp; INFO OPERATING EXP</b>	<b>3,794</b>	<b>(1)</b>	<b>(3,308)</b>	<b>0</b>	<b>237</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>(3,061)</b>	<b>0</b>	<b>733</b>

314 **Q. How did Staff perform its analysis of the Company’s customer**  
 315 **accounts and customer expense?**  
 316 A. After reviewing historical trends and Company’s adjustments, Staff reviewed  
 317 Company’s transactional data in its DR 57 and submitted DRs 147-149  
 318 requesting copies of referenced materials.<sup>34</sup> Staff found all expenses  
 319 prudently incurred.  
 320 **Q. Did Staff find any issue with customer accounts and customer service**  
 321 **expense in the Company’s application?**

<sup>33</sup> Schultz WP Non-confidential 2021 OR Gas Rev Req Model.

<sup>34</sup> Staff/502, Cohen/7, AVA Response to Staff DR 147 A & B (multimedia files), 148, Staff/503, Cohen/1 AVA Confidential Response to Staff DR 149.



322 A. No and hence Staff has no adjustment to propose.

323

**ISSUE 4, ADVERTISING EXPENSES**

324

**Q. Does the Commission have a standard means of determining how advertising expenses are treated?**

325

326

A. Yes. OAR 860-026-0022 determines how advertising expenses are treated in a rate case. There are five categories (A-E) and each has a different standard for inclusion in rates.

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328

329

Category "A" includes energy efficiency or conservation advertising expenses that do not relate to a Commission-approved program, utility service advertising expenses, and utility information advertising expenses.<sup>35</sup>

330

331

332

Advertising expenses in this category are presumed reasonable when

333

expenses are twelve and one-half hundredths of 1 percent

334

(0.125 percent) or less of the gross retail operating revenues determined in that proceeding.

335

336

Category "B" includes legally mandated advertising expenses assumed to be reasonable for rate-making purposes.<sup>36</sup>

337

338

Category "C" includes institutional advertising expenses, promotional advertising expenses, and any other advertising expenses not fitting into

339

340

Category "A," "B," or "D".<sup>37</sup> Utilities must demonstrate these expenses are just

341

and reasonable for inclusion in rates as well as separately state the amount of advertising expenses in this category.

342

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<sup>35</sup> OAR 860-026-0022(2)(a).

<sup>36</sup> OAR 860-026-0022(2)(b).

<sup>37</sup> OAR 860-026-0022(2)(c).

343 Category "D" includes political advertising expenses and nonutility  
344 advertising expenses deemed unreasonable.<sup>38</sup>

345 Finally, Category "E" includes energy efficiency or conservation  
346 advertising expenses that relate to a Commission-approved program. With  
347 Commission approval, advertising expenses in Category "E" may be  
348 capitalized.<sup>39</sup> The Commission will review the prudence of such expenses in a  
349 general rate proceeding before they may be included.

350 **Q. Please describe the Company’s advertising budget for the test year.**

351 A. The Company proposes to include approximately \$291 thousand in its test year  
352 for advertising in FERC Account 909 (Informational Advertising). This figure  
353 includes \$275 thousand from the Company’s Base Year as cited in its most  
354 recent Results of Operations plus \$16 thousand in the Test Year Expense  
355 Adjustment, which escalates 2021 and 2022 by CPI rates of 4.2 percent and  
356 2.2 percent year over year.<sup>40</sup>

357 **FIGURE 14: ADVERTISING IN REVENUE REQUIREMENT**

Acct. No.	Description	PRESENT RATES		WITH PROPOSED RATES	
		Per Results of Operations Report	Test Year Expense Adjustment	Proposed Revenues & Related Exp	Proposed Total (AMA)
909000	Advertising	275	16	0	291

358 Of the total \$291 thousand the Company includes in rates, \$51,536 is  
359 considered Category A Advertising. This amount is below the limit of

38 OAR 860-026-0022(2)(d).

39 OAR 860-026-0022(2)(e).

40 Avista/500/Schultz/15.

360 .125 percent (\$126,049) and therefore no adjustment is necessary. Its  
 361 Category B costs are approximately \$204 thousand and its Other costs are  
 362 \$266 thousand.<sup>41</sup> Other costs are not included in the revenue requirement.

363 **FIGURE 15: ADVERTISING BY CATEGORY IN BASE YEAR**

FERC Account	Category A	Category B	Other	Grand Total
905000			2,274	2,274
908000			2,027	2,027
909000	51,536	203,820	1,511	256,868
910000			83,073	83,073
920000			111,643	111,643
921000			9,956	9,956
923000			2,847	2,847
926100			1,295	1,295
930200			51,651	51,651
<b>Grand Total</b>	<b>51,536</b>	<b>203,820</b>	<b>266,277</b>	<b>521,634</b>

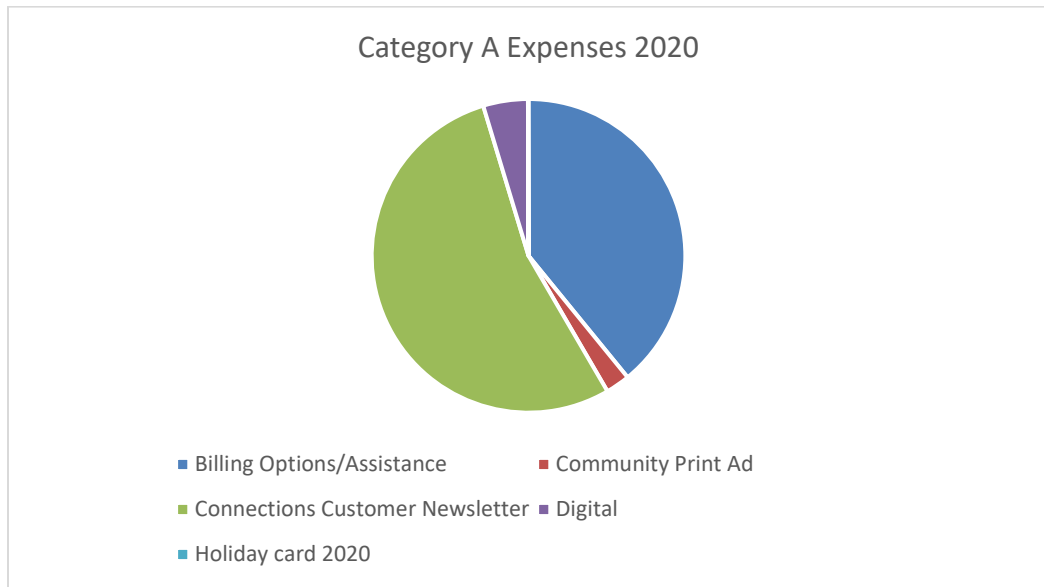
364 **Q. Please describe your analysis of the Company’s proposed advertising**  
 365 **expenses.**

366 A. After analyzing adjustments, illustrated above, Staff reviewed expenditure  
 367 breakdowns per Category in the Base Year. Within Category A, expenses  
 368 were allotted towards customer newsletters, billing options and assistance,  
 369 community print ads and holiday cards.<sup>42</sup>

<sup>41</sup> Staff/502, Cohen/5, AVA Response to Staff DR 104A (electronic spreadsheet).  
<sup>42</sup> Ibid.

370

**FIGURE 16: CATEGORY A**



371

Within Category B, expenses were allotted towards public safety (811 ads and safety brochures & mailings), products and services (furnace filter replacement program), customer newsletters, and corporate communications (customer information and education).<sup>43</sup>

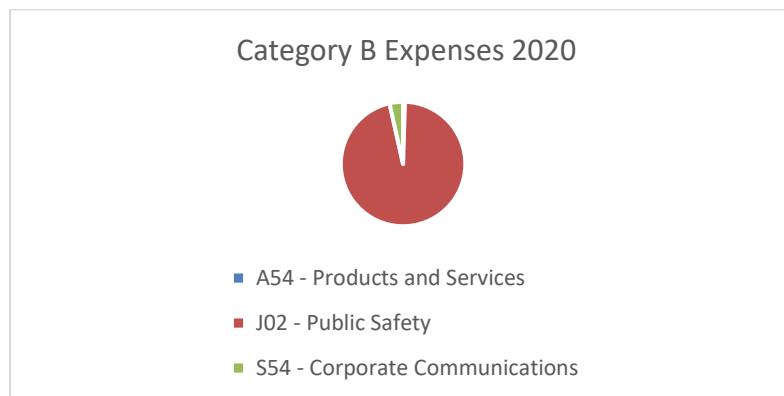
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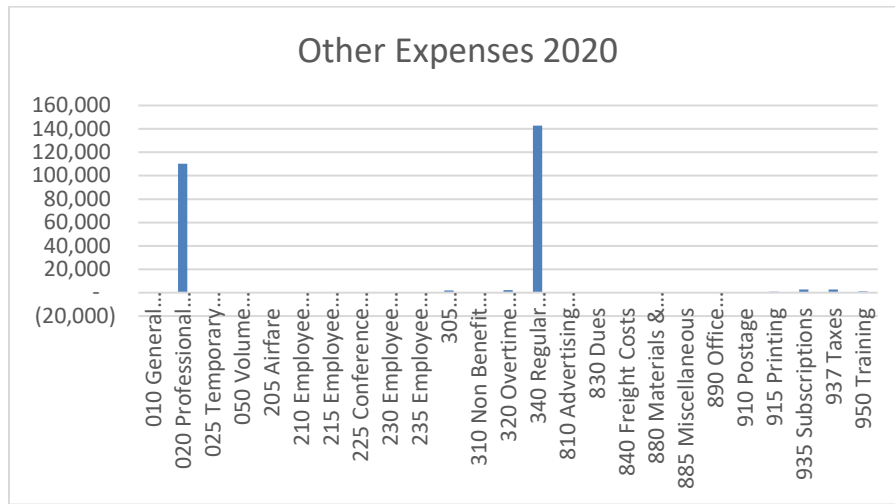
**FIGURE 17: CATEGORY B**



<sup>43</sup> Staff/502, Cohen/5, AVA Response to Staff DR 104A (electronic spreadsheet).

376

**FIGURE 18: OTHER EXPENSES**



377

Within Other Expenses, expenses were mostly allotted towards labor (regular

378

payroll) and professional services. Professional services consisted of

379

customer research and customer education and outreach.<sup>44</sup> Staff audited

380

some of these research expenses, illustrated below, and found expenses

381

reasonable.<sup>45</sup>

382

**FIGURE 19: COMPANY RESPONSES TO DR 212**

Selection #5 (MDC Research, Natural Gas Research - \$4,864, Oregon's share): This study was commissioned to support current business objectives.

Selection #6 (MDC Research, Brand Survey - \$3,939, Oregon's share): This study was commissioned to support current business objectives.

<sup>44</sup> Staff/502, Cohen/5, AVA Response to Staff DR 104A (electronic spreadsheet), Staff/502, Cohen/1, AVA Response to Staff DR 57A (electronic spreadsheet).

<sup>45</sup> Staff/502, Cohen/1, AVA Response to Staff DR 57A (electronic spreadsheet), Staff/503, Cohen/6, AVA Confidential Response to Staff DR 212, Staff/503, Cohen/76, AVA Confidential Response to Staff DR 283.

383

**FIGURE 20: STAFF DATA REQUEST IN DR 283**

FERC Account	Project Number	Project Description	Transaction Description	Expenditure Type	Gas South Amount
910000	09900730	Common Sales and Mark	2018 brand tracking survey	020 Professional Services	3426.45
910000	09900730	Common Sales and Mark	Customer research	020 Professional Services	6939
910000	09900730	Common Sales and Mark	On-Line Customer Panels	020 Professional Services	14673.44
910000	09900730	Common Sales and Mark	CUSTOMER WEBSITE SURVEY	020 Professional Services	10315.6
903000	09903370	Treasury Activities-099	APRIL FISERV INVOICE	885 Miscellaneous	27216.91
909000	06800330	Or - Company Communic	Paradigm 2018 NW States Program Fees for OR	885 Miscellaneous	9977.79

384

**Q. How does the amount requested in the Test Year differ from historical trends?**

385

386

A. Most of the Company’s advertising expenditures have decreased since 2018, on the whole by 45 percent.

387

388

**FIGURE 21: ADVERTISING SPENDING 2018-2020**

FERC Account	FERC Account Description	2018	2019	2020	2018-2019	2019-2020	2018-2020
905000	MISC CUST AC EX			2,274			
908000	CUST SVC & INFO EXP-CUST ASST	183,161	184,732	2,027	1%	-99%	-99%
909000	INFO AND INSTRUCT ADVERT EXP	333,236	336,033	256,868	1%	-24%	-23%
910000	CUST SVC & INFO EXP-MISC	71,926	72,951	83,073	1%	14%	15%
912000	SALES EXPENSES-DEMONSTRATING	345	260		-25%	-100%	-100%
920000	ADMIN & GEN SALARIES	285,232	341,087	111,643	20%	-67%	-61%
921000	OFFICE SUPPLIES & EXPENSES	35,794	25,390	9,956	-29%	-61%	-72%
923000	OUTSIDE SERVICES EMPLOYED			2,847			
926100	EMPLOYEE PENSIONS & BENEFITS N			1,295			
930200	MISC GENERAL EXPENSE	35,041	40,255	51,651	15%	28%	47%
Grand Total		944,735	1,000,709	521,634	6%	-48%	-45%

389

Increases were present in Customer Service and Information as well as Misc.

390

General Expense. Misc. General Expense increases were attributed to

391

pandemic labor costs and contractor costs related to the publishing of the

392

annual report.<sup>46</sup>

<sup>46</sup> Staff/502, Cohen/1, AVA Response to Staff DR 57A (electronic spreadsheet), Staff/502, Cohen/5, AVA Response to Staff DR104A (electronic spreadsheet).

393

**FIGURE 22: 9302 INCREASES**

FERC Account	FERC Account Description	Project Description	2018	2019	2020
930200	MISC GENERAL EXPENSE	Annual Report			17,044
		Charitable/Civic Ops-Gas	4,639	6,248	
		Com - Trade/Professional Assoc		1,516	
		Common Sales and Marketing		1	
		Common-Company Communications	5,121	12,851	5,444
		Company Utility Initiatives	5,705	463	1,093
		Corporate EOP Pandemic			21,769
		Customer Education General Exp	6,256	8,665	6,280
		Gas - Trade/Professional Assoc	11,891	8,969	
		Gas Ops Admin Activity - Amin	392		
		Gas Oregon Admin Activity		1	
		Low Income Admin All	209	85	20
		Oregon Community Activities	828	1,454	
		Regional Business Policy OR		2	
	<b>MISC GENERAL EXPENSE Total</b>		<b>35,041</b>	<b>40,255</b>	<b>51,651</b>

394

**Q. Does Staff have an adjustment?**

395

A. The Company did not include Category C or promotional advertising and is

396

within its Category A limit of .125 percent, therefore Staff has not identified an

397

adjustment.



398

**ISSUE 5, MEDICAL BENEFITS**

399

**Q. Please summarize the Company’s filing.**

400

A. Avista proposes the following benefit adjustment, which results in a

401

\$635 thousand decrease to Revenue Requirement to the FERC Account 920

402

Salaries. Within this, \$68 thousand is specific to Medical.<sup>47</sup>

403

**FIGURE 23: BENEFIT ADJUSTMENT**

<b>2.02 Benefit Adjustment</b>	<b>Retirement</b>	<b>Medical</b>	<b>Total</b>
12 ME December 31, 2020 Base Year	\$ 31,693,843	\$ 37,688,231	\$ 69,382,074
O&M (59.08%)	\$ 18,724,722	\$ 22,266,207	\$ 40,990,929
12 ME August 31, 2023 Test Year	\$ 21,275,756	\$ 36,430,588	\$ 57,706,344
O&M (59.08%)	\$ 12,569,717	\$ 21,523,191	\$ 34,092,908
Adjustment	\$ (6,155,006)	\$ (743,015)	\$ (6,898,021)
<b>Oregon Only</b>	<b>\$ (566,876)</b>	<b>\$ (68,432)</b>	<b>\$ (635,308)</b>

<b>Account No.</b>	<b>Description</b>	<b>Test Year Benefits Adjustment</b>
	Adjustment Number	<b>2.02</b>
	Workpaper Reference	<b>G-BEN</b>
920000	Salaries	<b>(635)</b>

404

Avista offers its staff a self-funded medical plan providing medical, dental, and

405

vision coverage. Annual premiums are estimated by HR consultants Mercer

406

based on medical trend, or a combination of utilization and projected cost.

407

Avista considers previous years’ expense levels, as well as incurred but not

<sup>47</sup> Avista/500, Schultz/25, Schultz WP Non-confidential 2021 OR Gas Rev Req Model.

408 reported expenses, as well as medical projections via Mercer to set the level of  
409 expense for the following year.<sup>48</sup>

410 **Q. Please discuss the medical cost estimates provided by the Company.**

411 A. While the total impact of all benefits is a reduction of \$68 thousand, a closer  
412 look reveals that current medical expenses alone have actually increased, as  
413 the decrease is associated entirely with Post-Retirement Medical.<sup>49</sup>

414 **FIGURE 24: CURRENT MEDICAL BREAKOUT**

Task Name	Task Number	Year End	Pro-Forma	Adjustment	For testimony	
		YE 12.31.2020	12 ME 8.2023			
Health Insurance (Premera and Group Health)	926220	24,949,745	26,578,963	1,629,218		
Health Insurance (High Deductible Plan)	926221	2,082,317	2,218,292	135,975		
FAS 106/FAS 106 NS (Post-Retirement Medical)	926240	10,656,169	7,633,333	-3,022,836	O&M Only	OR Only
<b>Total Medical</b>		<b>37,688,231</b>	<b>36,430,588</b>	<b>-1,257,643</b>	\$ (743,015)	\$ (68,432)

Transaction Task Number	Task Name	Base Year -3 2017	Base Year -2 2018	Base Year-1 2019	Base Year 2020	% Change 2020-TY	Test Year Pro-Forma 2022/2023*
926220	Health Insurance	\$ 22,279,529	\$ 22,645,974	\$ 21,829,251	\$ 24,949,745	7%	\$ 26,578,963
926221	Health Insure - HDHP	\$ 976,977	\$ 1,430,306	\$ 1,624,667	\$ 2,082,317	7%	\$ 2,218,292

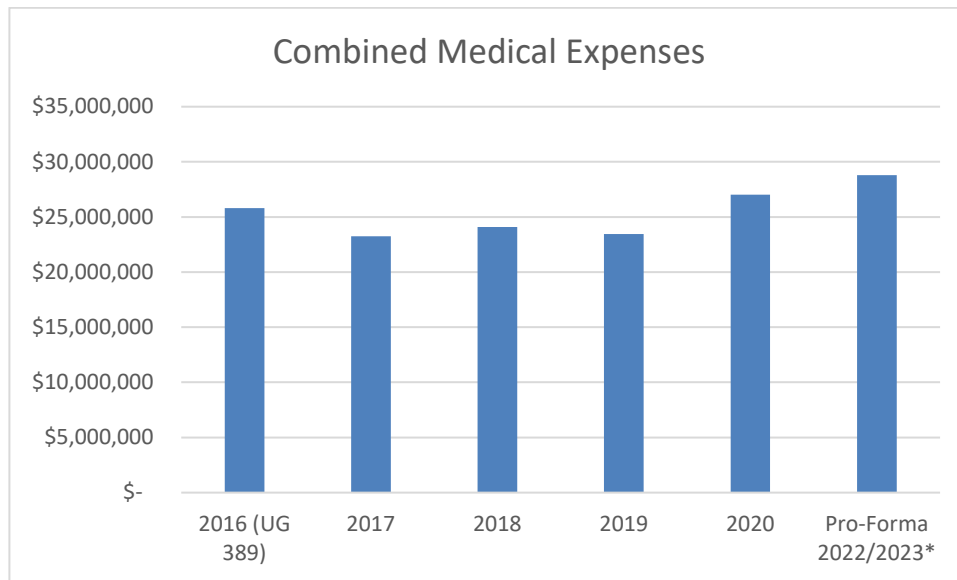
415 A more granular look at shows an increase of 7 percent from the base to Test  
416 Year for medical expenses. Since 2017, the Company began offering a self-  
417 insured High Deductible Health Plan (HDHP) that requires plan participants to  
418 pay all costs of medical care up to defined deductible limits. HDHP premiums  
419 are paid 100 percent by the Company but plan participants are required to pay

<sup>48</sup> Avista/500, Schultz/27.

<sup>49</sup> Schultz WP Non-confidential 2.02 G-Ben Test Year Benefit Adjustment.

420 all costs of medical care up to defined deductible limits.<sup>50</sup> Over time this is  
421 expected to result in lower medical costs to Avista.<sup>51</sup>

422 **FIGURE 25: MEDICAL EXPENSES HISTORICAL (SYSTEM)**



423 **Q. Are these increases normal for the industry?**

424 A. Staff performed a four-year trend analysis for the health coverages and found a  
425 lot of volatility, mostly related to the new high deductible option.

426 In aggregate, the Company’s projected TY health insurance expense is  
427 \$28.8 million, or a 7 percent increase over the base year. In its 2020  
428 benchmark study of benefits, KFF Health Affairs showed a 4 percent increase  
429 to annual family premiums with a major caveat that the impact of the pandemic  
430 might have made this figure lower than average.<sup>52</sup> PricewaterhouseCoopers

<sup>50</sup> Staff/502, Cohen/2, AVA Response to Staff DR 65.

<sup>51</sup> Avista/100/Vermillion/17.

<sup>52</sup> KFF Health Affairs. “Average Family Premiums Rose 4% in 2020, Benchmark KFF Employer Health Benefit Survey Finds. October 8, 2020. <https://www.kff.org/health-costs/press-release/average-family-premiums-rose-4-to-21342-in-2020-benchmark-kff-employer-health-benefit-survey-finds/>.

431 (PwC) projected an increase of 4 to 10 percent in 2021 healthcare spending  
 432 and also confirmed a steep drop in employer healthcare spending in the first  
 433 half of 2020. PwC's Health Research Institute projects a 6.5 percent medical  
 434 cost trend in 2021, which is approximately where Avista lands.<sup>53</sup>

435 **Q. What does the Company base its adjustments on?**

436 A. Despite these year-to-year cost increases, the Company only adjusts its  
 437 Employee Pensions and Benefits Account 926 (which includes medical  
 438 benefits as well as retirement pension and benefits) by the allocation factor  
 439 (\$7 thousand), which updates allocation factors based on 2020 actual direct  
 440 costs, and Test Year Expense Adjustment (\$38 thousand), which increases all  
 441 non-labor by the CPI rates of 4.2 percent and 2.2 percent for 2021 and 2022.<sup>54</sup>

442 **FIGURE 26: EMPLOYEE BENEFITS REVENUE REQUIREMENT**

Account No.	Description	ROO	Allocation Factor	Test Year Expense	Total
926XXX	Employee Pensions and Benefits	3,921	7	38	45

444 **Q. What is Staff's recommended adjustment?**

445 A. Avista's healthcare expenses have been inching up in recent years; however  
 446 given the nationwide trend and Avista's modest adjustment of \$45 thousand,  
 447 Staff does not have an adjustment to the Company's medical insurance  
 448 expenses.

<sup>53</sup> PwC. Medical Cost Trend, Behind the Numbers 2022:  
<https://www.pwc.com/us/en/industries/health-industries/library/behind-the-numbers.html>.

<sup>54</sup> Schultz WP Non-confidential 2021 OR Gas Rev Req Model.

449

**ISSUE 6, PROPERTY INSURANCE**

450

**Q. Please describe how Staff reviewed the Company’s property insurance and risks.**

451

452

A. Staff reviewed the Company’s response to Standard Data Requests (DRs) 57,

453

58, 199, and Confidential Staff DRs 198, 200, 312-313. It is worth noting that

454

in terms of property, liability and workers’ compensation insurance, and liability

455

insurance that the Company’s retained risk dollar amount remains unchanged

456

from the Base Year to the Test Year.<sup>55</sup> Per the Company’s confidential

457

response to DR 68, premiums for property and casualty, liability, and workers

458

compensation coverage are **[BEGIN CONFIDENTIAL]** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] **[END CONFIDENTIAL].**

462

The Company attributes these increases to **[BEGIN CONFIDENTIAL]**

463

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] **[END**

467

**CONFIDENTIAL].<sup>56</sup>**

468

**Q. Please explain what other types of insurance were reviewed.**

<sup>55</sup> Staff/503, Cohen/2, AVA Confidential Response to Staff DR 198, Staff/502, Cohen/46, AVA Response to Staff DR 199.

<sup>56</sup> Staff/503, Cohen/86, AVA Confidential Response to Staff DR 312.

469 A. Staff reviewed property insurance, liability insurance, terrorism insurance,  
470 workers' compensation insurance, and other risk management insurance.<sup>57</sup>

471 **Q. Is Staff proposing an adjustment involving any of these types of**  
472 **insurances?**

473 A. No. In reviewing the premiums paid for each of the different types of  
474 insurance, Staff concluded the Company's decision to carry these types of  
475 insurance coverage is prudent. The Company's proposed Test Year increases  
476 for FERC Account 924 (insurance premiums) and FERC Account 925 (injuries  
477 and damages) stem primarily from the Company's escalation of Base Year  
478 expenses using the 2021 and 2022 CPI-U. Because of the competitive nature  
479 of the insurance industry, it is Staff's position that premiums paid to protect the  
480 utility, and ultimately ratepayers, from high dollar casualty losses is a prudent  
481 business decision and that no adjustment is necessary as the amounts seem  
482 reasonable.

---

<sup>57</sup> Staff/502, Cohen/2, AVA Confidential response to Staff DR 65, Staff/503, Cohen/86, AVA Confidential response to Staff DR 312.

**ISSUE 7, D&O INSURANCE**

483

484

**Q. What is the purpose of D&O Insurance?**

485

A. Directors and Officers (D&O) insurance shields a utility's directors and senior officers against the risks associated with managing the Company's business.

486

487

**Q. Briefly describe your recommendation related to D&O Insurance.**

488

A. Avista included [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL]

489

in total company Test Year D&O Insurance expense, which is [BEGIN

490

CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] on an Oregon-allocated

491

basis.<sup>58</sup> This amount represents the primary coverage, supplementary risks

492

layers, taxes, and loyalty credits. Staff recommends that 50 percent of the total

493

cost for Oregon allocated D&O insurance be removed, which is consistent with

494

Commission past practice, as described below. Based on Staff analysis,

495

removing 50 percent of D&O Insurance would result in an Oregon-allocated

496

adjustment of [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL].<sup>59</sup>

497

**Q. Why is D&O Insurance layered?**

498

A. It is common in capital intensive and/or risk exposed industries that the

499

ability to sufficiently insure from loss exposures often requires a financial

500

capacity that is beyond the underwriting ability of a single insurer. This is

501

because most insurance companies manage their exposure to risk by

502

limiting the amount of insurance capacity they provide to any one

503

policyholder. To acquire adequate coverage limits, diversify exposure, and

<sup>58</sup> See Staff/505, Staff electronic work paper, UG 433 Exhibit 505 D&O Insurance CONF.xlsx.

<sup>59</sup> Ibid.

504 reduce risk, an insurance structure is assembled where the primary insurer  
505 provides specific coverage terms and capacity limits, but less than the total  
506 coverage needed. Additional insurers provide supplemental capacity limits  
507 that are in addition to the primary layer over coverage while still following  
508 the basic terms and conditions of a primary layer.<sup>60</sup>

509 **Q. Why is Staff recommending removal of 50 percent of D&O insurance**  
510 **premiums?**

511 A. Commission policy is to remove 50 percent of excess D&O liability insurance  
512 as a shareholder cost because the insurance protects senior management in  
513 the event they are sued. Customers with no direct role in electing officers  
514 should not be wholly responsible for providing 100 percent of the insurance  
515 coverage against management improprieties that result in lawsuits. Staff's  
516 recommendation is consistent with prior Commission decisions. In Docket  
517 No. UE 197, the Commission stated:

518 We concur with Staff that the cost of D&O insurance should  
519 be shared equally between shareholders and ratepayers to  
520 properly reflect the benefits and burdens of that expense. We  
521 eliminate 50 percent of the D&O insurance as a shareholder  
522 cost.<sup>61</sup>

523 **Q. What is Staff's proposed Adjustment?**

---

<sup>60</sup> Insurance layering synopsis provided by Aon Risk Services (Section 24.02) and accessed at <https://www.lexisnexis.com/legalnewsroom/insurance/b/applemaninsurance/posts/excess-insurance-and-umbrella-coverage-new-appleman-on-insurance-law-library-edition-chapter-24> as cited in UG 389 Opening Testimony/Staff/500, Fjeldheim at 37.

<sup>61</sup> *In re Portland General Electric Company*, OPUC Docket No. UE 197, Order No. 09-020 at 19-20 (Jan. 22, 2009).



524 A. Staff proposes an adjustment of **[BEGIN CONFIDENTIAL]** [REDACTED] **[END**  
525 **CONFIDENTIAL]** to D&O premiums.

526 **Q. Please summarize all of Staff's adjustments in this testimony.**

527 A. Staff has a small adjustment to overtime of \$4,561 O&M and \$3,052 Capital  
528 including property and depreciation, as well as an adjustment of **[BEGIN**  
529 **CONFIDENTIAL]** [REDACTED] **[END CONFIDENTIAL]** to D&O Insurance. Staff  
530 findings and recommendations are subject to change based upon the review of  
531 other parties' testimony.

532 **Q. Does this conclude your testimony?**

533 A. Yes.

CASE: UG 433  
WITNESS: HEATHER COHEN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 501**

**Witness Qualifications Statement**

**March 3, 2022**

## WITNESS QUALIFICATION STATEMENT

**NAME:** Heather Cohen

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Utility Analyst  
Energy Rates, Finance and Audit Division

**ADDRESS:** 201 High Street SE., Suite 100  
Salem, OR. 97301

**EDUCATION:** Bachelor of Arts, Political Science  
Fordham University, New York, NY

Master of Public Policy  
American University, Washington, DC.

**EXPERIENCE:** I have been employed as a Senior Financial Analyst by the Oregon Public Utility Commission since January 2020 in the Energy, Rates and Finance Division. I currently perform a range of financial analysis duties related to natural gas, electric and water utilities, with a focus on operations and maintenance. I have worked on the following general rate and power cost dockets: UG 388, UG 389, UG 390, UE 374, UE 390, UE 391, UE 394 and UW 184.

I have ten years of professional level budget and fiscal analysis experience. I was previously employed as a Budget Analyst with the Oregon Department of Education (ODE), where I was the lead analyst for the Early Learning Division (ELD) which includes the federal \$97M Child Care Development Fund (CCDF) and \$37M Preschool Promise program. Prior to ODE, I was a Senior Financial Analyst for the state of Texas's Department of Family and Protective Services and Health and Human Services. Before that, I was a Project Manager for the University of Southern California where I directed data collection and analysis, staffing and deliverables for a \$1.2M federal grant related to the provision of mental health services in Los Angeles County. Prior to USC, I was a Senior Budget Analyst for the City of New York responsible for the \$1B expense budget of the Administration for Children's Services (ACS).

CASE: UG 433  
WITNESS: HEATHER COHEN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 502**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

**AVA's Response to Staff Data Request 57 Attachment**

**A**

**Is**

**Filed in electronic format**

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

JURISDICTION:	Oregon	DATE PREPARED:	10/08/2021
CASE NO.:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff	RESPONDER:	Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff - 065	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

Please provide the current employer / employee contribution for each labor group (non-represented, and each union group) for medical (health, dental, and vision) plans (i.e. 90/10, 85/15, 80/20, etc.). Is the Company anticipating any change to these percentages for the Test Year? Please explain.

**RESPONSE:**

The Company offers the same benefit packages to all employees across jurisdictions. Please see the Company's response to Staff\_DR\_063 for the allocation of system medical expenses to Oregon.

Current medical benefit premiums, with exception of the High Deductible Health Plan ("HDHP"), are paid 90% by the Company and 10% by the employee (including both union and non-union). Premiums paid by union employees are governed by contract provisions. The current contract expired March 26, 2021. We anticipate the 90% Company / 10% employee to continue. Should the contract negotiations result in a change to this allocation, Avista will revise this data response. During the course of union contract negotiations, each component of compensation is reviewed, and adjustments are possible. In 2017, Avista began offering a self-insured HDHP in addition to the current self-insured plan. HDHP premiums are paid 100% by the Company, but plan participants are required to pay all costs of medical care up to defined deductible limits.

Medical benefits are one component in the overall employee compensation offered to attract and retain qualified people required to meet the needs and expectations of all utility stakeholders, including but not limited to, customers, shareholders and regulators. Other components within the employee's total compensation include cash compensation (base pay and variable pay in the form of pay-at-risk incentive compensation) and a comprehensive benefit package including medical and retirement. Each component is carefully considered within the overall package in order to provide total compensation which will be cost-effective for the Company, remain attractive to employees, and is an effective recruitment tool. Compensation components within the overall package may be adjusted over time to achieve the goal of recruiting and retaining qualified employees. The Company generally targets overall compensation levels within the range that is 15% above or below the median of Avista's peer group.

# **AVA's Response to Staff Data Request 92 Attachment A**

**Is**

**Filed in electronic format**

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

JURISDICTION:	Oregon	DATE PREPARED:	10/08/2021
CASE NO.:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff	RESPONDER:	Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff - 093	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

For the test year, please provide the breakout between O&M and rate base for all labor expense expressed as percentages. If applicable, please also provide the breakout for all labor expense between Total Company and Oregon expressed as a percentage.

**RESPONSE:**

Please see the table below for the O&M and Capital labor expenses by employee group, and the Oregon Allocation factor by group:

(rounded)	Officers	Exempt	Non-Exempt	Union	Total
O&M % of Labor (System)	100%	63%	69%	52%	61%
Oregon Allocation Factor	10%	6%	7%	7%	7%

Total Company labor is approximately 61% O&M and 39% Capital Oregon accounts for approximately 6.8% of total labor expense. Please refer to Adjustment No. 3.02 – Restate Salary and Wages for calculations.



**AVA's Response to Staff Data Request 104 Attachment**

**A**

**Is**

**Filed in electronic format**

**AVA's Response to Staff Data Request 146 Attachment**

**A**

**Is**

**Filed in electronic format**

**AVA's Response to Staff Data Request 147 Attachments  
A and B**

**Are**

**Filed in electronic format (multimedia files)**

Docket No: UG 433

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

JURISDICTION: Oregon	DATE PREPARED: 11/18/2021
CASE NO: UG 433	WITNESS: Kaylene Schultz
REQUESTER: PUC Staff	RESPONDER: Dawn Donahoo
TYPE: Data Request	DEPT: Public Safety
REQUEST NO.: Staff-147	TELEPHONE: (509) 495-2646
	EMAIL: dawn.donahoo@avistacorp.com

**REQUEST:**

In reference to Company’s response to DR 57 A, please provide a copy of the advertising media produced for each of the line items below:

FERC Account	FERC Account Description	Vendor Name	Organization Description	Accounting Period	Project Number	Transaction Description	Gas South Amount
909000	INFO AND INSTRUCT ADVERT EXP	NATIONAL COLOR GRAPHICS	J02 - Public Safety	202007	06800330	Dawn Donahoo - June Mailing	22,952
909000	INFO AND INSTRUCT ADVERT EXP	PARADIGM LIAISON SERVICE	J02 - Public Safety	202007	06800330	2020 NW States Coord. Respo	10,013
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202011	06800330	Dawn - 20 811 Safety Digital C	9,759
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202007	06800330	20 811 Safety Radio OR	8,638
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202012	06800330	20 Smell Gas Safety Radio - O	8,534
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202006	06800330	Dawn Donahoo - 20 811 Safet	8,325
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202006	06800330	Dawn Donahoo 20 811 Safety	7,824
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202008	06800330	20 811 Safety Radio OR	7,589
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202006	06800330	Dawn Donahoo-20 811 Safety	7,492
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202012	06800330	20 811 Safety Digital - OR #20	7,333
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202011	06800330	Dawn - 20 Smell Gas Safety R	7,208
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202010	06800330	20 811 Safety Radio OR #201	6,954
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202010	06800330	20 811 Safety Digital OR #201	6,936
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202006	06800330	Dawn Donahoo 20 811 Safety	6,879
909000	INFO AND INSTRUCT ADVERT EXP	CULVER COMPANY	J02 - Public Safety	202009	06800330	12264-2020 School Program-f	6,083
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202008	06800330	20 811 Safety Digital OR #201	5,982
909000	INFO AND INSTRUCT ADVERT EXP	HANNA & ASSOCIATES INC	J02 - Public Safety	202007	06800330	20 811 Safety Digital OR	5,976
909000	INFO AND INSTRUCT ADVERT EXP	PIPELINE ASSOCIATION FOR	J02 - Public Safety	202002	06800330	Dawn Donahoo - PAPA Dues fr	4,867
909000	INFO AND INSTRUCT ADVERT EXP	SIGN DUDE	V50 - AM Oregon	202012	06800330	ADV - Alemada Fire Manufact	4,750
909000	INFO AND INSTRUCT ADVERT EXP	CULVER COMPANY	J02 - Public Safety	202005	06800330	Emails to excavators	4,447
909000	INFO AND INSTRUCT ADVERT EXP	CULVER COMPANY	J02 - Public Safety	202008	06800330	Dawn Donahoo - Culver Public	2,360
909000	INFO AND INSTRUCT ADVERT EXP	CULVER COMPANY	J02 - Public Safety	202004	06800330	CORRECTION	2,337

**RESPONSE:**

Please see the table below for each of the requested items. Each item has an attachment referenced in the table.

Please note:

Some attachments are referenced for multiple selections, these are items that used the same media multiple times during the year.

Also, invoices were provided for selections that didn’t have a specific piece of media associated with it.

Docket No: UG 433

selectio	FERC Accour	Vendor Name	Organization Description	Transaction Description	Gas South Amount	Reference	Type
1	909000	NATIONAL COLOR GRAPHICS INC	J02 - Public Safety	Dawn Donahoo - June Mailing to all Gas Custom	22952	See Attachment D	Mailing
2	909000	PARADIGM LIAISON SERVICES LLC	J02 - Public Safety	2020 NW States Coord. Response Exercise & Exc	10013	See Attachment F	Invoice
3	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	Dawn - 20 811 Safety Digital OR #20194	9759	See Attachment C	Digital Ad
4	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Radio OR	8638	See Attachment A	Audio File
5	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 Smell Gas Safety Radio - OR #20193	8534	See Attachment B	Audio File
6	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	Dawn Donahoo - 20 811 Safety Digital OR #20194	8325	See Attachment C	Digital Ad
7	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	Dawn Donahoo 20 811 Safety Radio OR 20190	7824	See Attachment A	Audio File
8	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Radio OR	7589	See Attachment A	Audio File
9	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	Dawn Donahoo-20 811 Safety Radio OR	7492	See Attachment A	Audio File
10	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Digital - OR #20194	7333	See Attachment C	Digital Ad
11	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	Dawn - 20 Smell Gas Safety Radio OR #20193	7208	See Attachment B	Audio File
12	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Radio OR #20190	6954	See Attachment A	Audio File
13	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Digital OR #20194	6936	See Attachment C	Digital Ad
14	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	Dawn Donahoo 20 811 Safety Digital OR 20194	6879	See Attachment C	Digital Ad
15	909000	CULVER COMPANY	J02 - Public Safety	12264-2020 School Program-Final Invoice	6083	See Attachment H	Invoice
16	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Digital OR #20194	5982	See Attachment C	Digital Ad
17	909000	HANNA & ASSOCIATES INC	J02 - Public Safety	20 811 Safety Digital OR	5976	See Attachment C	Digital Ad
18	909000	SIGN DUDE	V50 - AM Oregon	ADV - Alemada Fire Manufactured Homes NG sig	4750	See Attachment I	Invoice
19	909000	CULVER COMPANY	J02 - Public Safety	Emails to excavators	4447	See Attachment G	Digital Ad
20	909000	CULVER COMPANY	J02 - Public Safety	Dawn Donahoo - Culver Public and Emergency C	2360	See Attachment E	Invoice
21	909000	CULVER COMPANY	J02 - Public Safety	CORRECTION	2337	See Attachment J	Invoice



Call 811  
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Learn more.



Docket No: UG 433

Staff/502  
Cohen/12



# Natural Gas Safety Guide



We just want  
you to be safe.

Customer Service 800-227-9187



Know the smell  
of natural gas.

Scratch  
&  
Sniff

Natural gas is colorless and odorless, Avista adds Mercaptan to give it a rotten egg odor.

# Gas safety

## **Avista's natural gas system**

It takes a large system of underground pipelines to bring natural gas right to your home or business. Federal and state codes extensively regulate natural gas pipelines for public safety. At Avista, we do our part by routinely monitoring and maintaining our natural gas facilities to ensure safety.



## How we keep our system safe

To keep our natural gas system safe, Avista completes regular maintenance. We perform several procedures including leak survey, pipeline patrolling, meter inspection and periodic meter change-out to name a few. So please know that, from time to time, you may see one of our workers in your yard. Please ensure your meter is easily accessible at all times (especially important in case of a gas emergency).

## Recognizing a gas leak

Natural gas leaks don't happen often but can be dangerous. Colorless, odorless and lighter than air, natural gas can become combustible when mixed with air and exposed to an ignition source. Fortunately, staying safe is as easy as using your nose, ears and eyes.



Smell

We add a sulfur-like rotten egg stench, so you'll know right away if there's a problem.



Hear

Gas can hiss or even roar as it escapes from pipes.



See

Gas may make bubbles, blow dirt, cause dead vegetation or attract insects such as flies.

## If you notice a natural gas leak

- Leave the area by going upwind.
- If you're indoors, get outside fast.
- Do not use a phone, flip a switch or do anything that may cause a spark.
- At a neighbor's house or from a safe distance, call 911 and Avista Customer Service at **800-227-9187**.

## Carbon monoxide (CO)

Natural gas is non-toxic and is a clean burning fossil fuel. When burned under normal operating conditions, natural gas produces clean heat, carbon dioxide and water vapor. But if natural gas isn't burned properly, it can emit carbon monoxide, which is potentially hazardous.

Carbon monoxide (CO) is a colorless, odorless and deadly gas produced when the combustion of any fuel (such as natural gas, propane, heating oil, wood, gasoline and kerosene) takes place without sufficient oxygen. CO poisoning may cause:

- headache
- nausea
- fatigue
- dizziness
- shortness of breath
- death

To alert your family when CO is present, buy a UL-listed carbon monoxide detector and install it according to manufacturer's instructions. Most CO detectors have a 10-year lifespan.



## Preventing CO poisoning

Malfunctioning appliances are often the cause of carbon monoxide poisoning, so periodically ask a qualified technician to service your heating system, water heater and other gas, oil, wood or coal-burning heaters and appliances. Ensure there is adequate ventilation, too.

## Responding to an outdoor natural gas leak

Puncturing a natural gas line could injure and/or kill you and others. If a line is severed and gas is escaping, follow these guidelines:

- Evacuate the area on foot (upwind and uphill).
- Alert others to evacuate and keep people away.
- Call 911 from a safe distance to report the emergency.
- Call and report the event to Avista.
- Avoid any action that may create a spark.
- Do NOT start vehicles, flip switches on or off, or make and hang up calls near the area.
- Do not attempt to crimp or bend the pipe (static electricity is present).
- Do NOT attempt to shut off any pipeline valves.
- Wait for emergency responders and Avista to arrive.

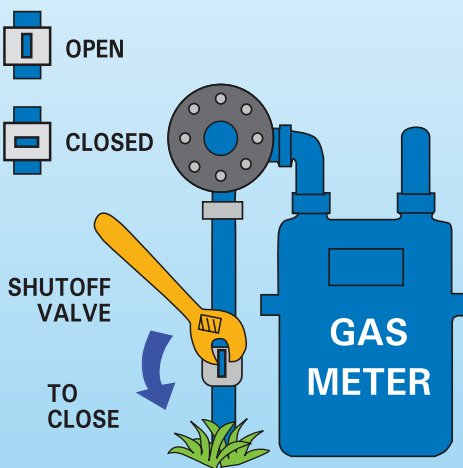
## Natural disasters

In major emergencies, such as an earthquake or flood, you should know how to shut off your home's natural gas service. Using a large wrench, give the valve on the meter a quarter turn in either direction. When the valve runs crossways to the pipe, the line is closed. Only turn off your gas if you smell or hear a gas leak, or if your residence sustains major damage.

**Never turn the gas back on yourself.** Report the issue by calling Avista Customer Service at **800-227-9187**. A service tech will come restore your service and relight your gas appliances. Avista will implement our emergency plan to ensure the safety of affected areas.

If a storm exposes your natural gas lines due to flooding or high winds (e.g. when a tree is ripped up by the roots), please contact Avista.

NOTE: Avista does not install earthquake valves, which go on the "customer side" of the meter. These can be optionally installed by a qualified plumber of your choice.



## Natural gas safety check list

To help prevent accidents in your home and keep your family safe, follow these general tips:

### Indoors

- Have a qualified technician periodically inspect your natural gas appliances to ensure they are operating correctly and are properly vented.
- Clear the area around your furnace and water heater. Keep all items a minimum of 5 feet away.
- Remove all combustible liquids and materials that are stored near gas appliances.
- Instruct children to stay away from gas range/gas-burning appliances and to not swing from gas lines or play on meters.
- Clean your natural gas range and oven to avoid grease fires.
- Purchase carbon monoxide detectors for every floor and install according to manufacturer's directions.

### Outdoors

- Keep dirt or debris from collecting under or around your gas meter to prevent corrosion and leaks.
- Keep shrubs and vegetation at least 2 feet away from the meter to allow our crews access.
- Clear away snow and ice from the meter during winter months.
- Make sure no objects are placed on or against the meter. (No animals should be tied to it either.)
- Make sure your meter is protected from possible collision with vehicles.
- Call 811 **at least two full business days** before you dig to have underground utilities marked.
- Call Avista before you or a professional attempt to unblock a sewer drain.
- Identify the gas valve on your gas meter in the event you need to shut off your natural gas during a major emergency. (Make sure you keep a large enough wrench at home.)

NOTE: An earthquake survival tool that is specifically made to shut off the gas valve can be purchased at most hardware stores. The cost is typically under \$5.

## Call 811 before you dig

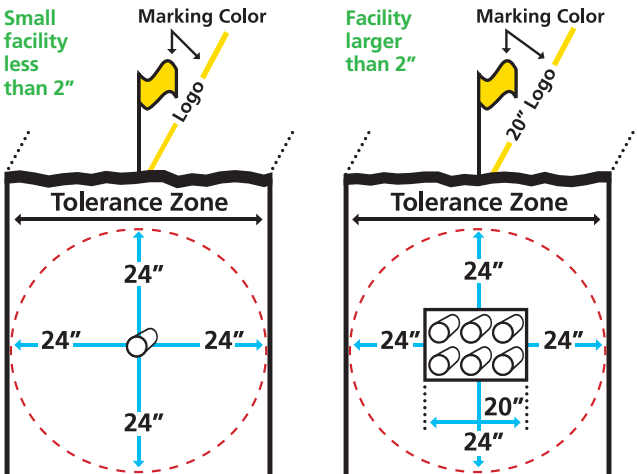
Anyone who plans to break ground with a shovel, auger or excavating equipment must call 811 at least **two full business days** before you dig—it's the law. A utility representative will come mark the approximate location of your buried utility lines. The service is free. Privately-owned lines can be located for a fee.

## Call 811 before you dig checklist

### Never disturb the ground until you complete these steps:

- Use white paint or wooden stakes to mark the entire area where you plan to dig. (Use pink paint if the area is covered by snow.)
- Call 811 and wait for all utility representatives listed on your locate ticket to mark their facilities.
- Maintain and respect these locate marks/flags.
- Verify that the "Work to Begin Date and Time" is valid on your 811 locate ticket. If your locate ticket expires, you must call in for a new locate.
- Begin by hand digging within a 24-inch tolerance zone to expose the marked/flagged utility (required by 811 law). See below.

## Hand dig within 24"





Know what's below.  
Call before you dig.

## Ground mark identification

Ground markings are in different colors to indicate the proximate locations and types of utility facilities buried below. Valid timeframes for locate tickets:

WA - 45 days

ID - 21 days

OR - 45 days

If anyone digs after the listed times, they are digging with an expired ticket and the person excavating could be liable for damage costs.

**ELECTRIC: RED**

**GAS-OIL: YELLOW**

**COMMUNICATION: ORANGE**

**WATER: BLUE**

**SEWER: GREEN**

**TEMPORARY SURVEY: PINK**

**IRRIGATION: PURPLE**

**PROPOSED EXCAVATION: WHITE**

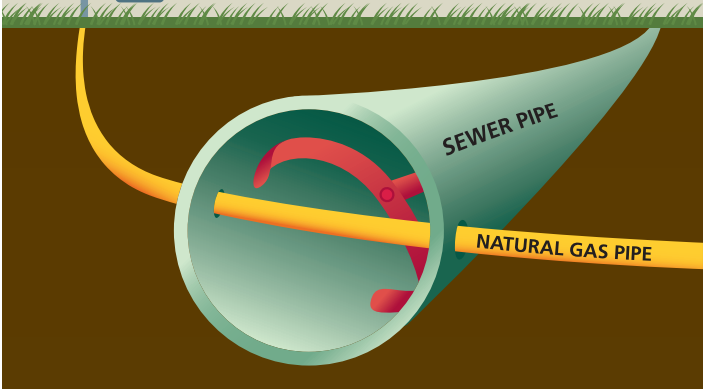
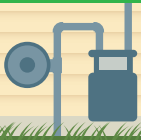
## If you damage a line

- If you nick or otherwise damage a natural gas line, immediately notify Avista customer service at **800-227-9187**.
- If you damage a pipeline and natural gas is escaping, **DO NOT FOLD OVER THE PIPE** to stop the leak. This can cause a static charge that can ignite the gas. Walk upwind a safe distance away, then call 911 and Avista.

## Pipeline Vandalism

If you witness someone tampering with a natural gas pipeline or facility, call 911 right away. Afterwards, call Avista as soon as possible at **800-227-9187**.





## Unblocking a sewer

On rare occasions, buried natural gas lines have unintentionally been installed through undetected sewer pipes. These natural gas lines are safe unless severed by a sewer-clearing tool, which could cause a gas leak and lead to a fire or explosion. Before clearing a blocked sewer, call Avista. We'll send out a technician (or crew, if needed) at no cost to make necessary repairs and ensure it is safe.

## Excess flow valve

An excess flow valve (EFV) is a device that automatically restricts the flow of natural gas if an underground pipeline is punctured or severed from excavation. Since 2008, EFVs have been installed on most new or replaced natural gas customer service lines. Existing natural gas customers without an EFV on their natural gas service may elect to have one installed at the **customer's expense**. For more information, visit [myavista.com/resngsafety](http://myavista.com/resngsafety).

## Never build over natural gas lines

Never build any type of structure over buried utility lines or where it will block access to meters. Doing so runs a serious safety risk and prevents Avista from maintaining the infrastructure that serves customers. Sheds, garages and other structures constructed otop underground utilities often must be removed at the customers expense. Never begin construction before calling 811 to have utilities marked first.

## General pipeline markers (Not a substitute for calling 811)

Some of Avista's major distribution pipelines for natural gas have aboveground yellow markers along their routes, each displaying a 24-hour emergency response phone number. THESE YELLOW MARKERS ONLY INDICATE THE PRESENCE OF BURIED NATURAL GAS LINES and may not be posted above the actual pipelines. You are still required by law to have pipelines located and marked by calling 811 at least two business days before you dig. Transmission pipeline maps by county and zip code that show the names of pipeline operators are available by registering at <https://www.npms.phmsa.dot.gov>.



## Safety matters

Avista wants to keep everyone safe. If your dwelling has occupants or tenants, keep them informed by asking us for more brochures. For additional information, visit **myavista.com** or call **800-227-9187**.

View helpful safety videos at:  
**myavista.com/safetyvideos.**

Если Вы хотели бы получить информацию о правилах безопасности на русском языке, пожалуйста звоните по телефону 800-227-9187.

Si desea recibir información en Español acerca de la seguridad, por favor llamar a: 800-227-9187.

For assistance with alternative languages, please call 800-227-9187.

Avista  
Public Safety Dept.  
P.O. Box 3727  
Spokane, WA 99220-3727  
publicsafety@avistacorp.com



Docket No: UG 433

# INVOICE



**Project: 12359 - AVISTA 2020 - PO and  
EO Lists (12360)**

**Invoice #600069 due September 09, 2020**

STATUS: **Open** (30 days left)

ISSUE DATE: August 10, 2020

PAYMENT SCHEDULE: **Net 30**

PURCHASE ORDER: J02

TO: Avista Corporation  
Accounts Payable  
PO Box 3727: MSC-30  
Spokane, WA 99220-3727

FROM: Sharon McCarthy  
Culver Company  
104 Bridge Road  
Salisbury, MA 01952  
(978) 463-1700  
Federal ID: #30-0520838

## STATEMENT OF SERVICES

TITLE	AMOUNT	TAX
12359 - Avista List - Public Officials	\$3,540.00	\$0.00
12360 - Avista List - Emergency Official	\$3,540.00	\$0.00

<b>Fixed Fee</b>	\$7,080.00
<b>Total</b>	<b>\$7,080.00</b>

## MESSAGE

Dawn Donahoo  
Make all checks payable to: Culver Company  
If you have any questions concerning this invoice, call our Accounting Department: (978) 225-6053  
**THANK YOU FOR YOUR BUSINESS!**



Docket No: JIG 433  
 Paradigm Liaison Services, LLC  
 PO Box 9123  
 Wichita, KS 67277

Staff/502  
 Cohen/25

# INVOICE

<b>BILL TO</b>
Avista Utilities Dawn Donahoo PO BOX 3727, MSC 20 Spokane, WA 99220

<b>INVOICE #</b>	26481
<b>INVOICE DATE</b>	4/2/2020
<b>CLIENT P.O. #</b>	
<b>JOB #</b>	2020 NW States
<b>Terms</b>	Due on receipt

AP E-mail:

AP Website:

SAFETY TRAINING PROGRAM SERVICES	TOTAL AMOUNT
2020 Northwest States Coordinated Response Exercise & Excavator Pipeline Safety Programs	
Idaho Total Program Fees	900.00
Idaho Total Shared Costs	6,802.88
Oregon Total Program Fees	1,200.00
Oregon Total Shared Costs	8,727.79
Washington Total Program Fees	300.00
Washington Total Shared Costs	1,864.34
*See spreadsheet for detailed breakdown of costs by meeting	
PAM Express	250.00

Thank you for your business.  MAKE CHECK PAYABLE TO: PARADIGM LIAISON SERVICES, LLC REMIT CHECK TO: PO BOX 9123 WICHITA, KS 67277	<b>TOTAL DUE</b>	<b>\$20,045.01</b>
	<b>PAYMENTS / CREDITS</b>	<b>\$0.00</b>
	<b>BALANCE DUE</b>	<b>\$20,045.01</b>



## Four Steps for Safe Demolition

September 2020: Everyone's resources have been affected by the COVID-19 pandemic. You can help prevent locate delays by pre-marking your proposed dig area in white and notifying 811 of your planned excavation with as much lead time as possible: up to 10 working days in Washington, Idaho and Oregon.

To learn more about Avista's response to COVID-19, [click here](#).

***Review these tips with coworkers at your tailgate or toolbox meetings before work begins to help avoid potential hazards when working near natural gas pipelines or electric power lines.***

Before starting any demolition, deconstruction or significant renovation projects, including building elevation or additions, take these four steps to ensure your job proceeds as safely as possible:

### **1. Call Avista at (800) 227-9187**

Do NOT begin the job until Avista has shut off the gas and electric service, disconnected the gas service lateral and the electric service drop and removed gas and electric meters. For service disconnects, call (800) 227-9187.



**NEVER risk lives and property by attempting to demolish a structure that is still connected to electric and natural gas services.**

## 2. Notify 811 before you dig

If the job involves digging or moving earth in any way—such as removing footings, foundations or tree stumps—be sure to call 811 at least two business days before you begin (excluding the date you notify 811, weekends and legal holidays). This free service will arrange for underground power lines and other utilities to be located and marked, so you can dig a safe distance away from them. Remember, notifying 811 is required by law in Washington, Oregon and Idaho. Additional notifications and onsite meetings may also be required for demolition projects in your state.

After utility service has been disconnected, safe digging practices continue to be critical. Even minor damage to temporarily disconnected gas service lines can result in gas leaks when service is restored, threatening fire, explosion and loss of life and property. Minor damage to underground electric power lines can result in equally dangerous problems when power is restored..

## 3. Conduct a Visual Site Survey

Before work begins, conduct a visual inspection of the structure and the surrounding property:

- **Confirm all utility disconnects.** If utility disconnects are required, double check to make sure the electric and natural gas meters and the electric service drop wire have been removed from the structure. Also confirm that the gas service has been disconnected from the gas source.
- **Look for power lines, poles, guy wires and pad-mounted equipment remaining on or near the job site.** Assume all power lines are energized, and mark a safety boundary to keep people, tools and vehicles at least 10 feet away from them.

#### 4. Review Your Emergency Plan Before Work Begins

Make sure everyone at the job site knows what to do in case of an unforeseen electric or natural gas utility contact. This is especially important for partial demolition jobs, where electric or gas service may continue to be supplied to a portion of the property.

#### Do you like this email series?

Do you find the information helpful? We would like to know. Please visit our website for other **Tips of the Trade**. **Sign up** to tell us what you think, or let us know what topics you'd like to see in future emails.

Smell or hear a gas leak or need to report a downed power line?  
Damage a gas pipeline or underground power line?  
Call (800) 227-9187.



For more safety information, visit:

Avista Natural Gas Safety  
Avista Electrical Safety  
[myavista.com/safety](http://myavista.com/safety)



Docket No: UG 433

# INVOICE



**Project: 13092 - Avista 2021 - School Mailer**

**Invoice #600283 due October 13, 2021**

STATUS: **Open** (30 days left)

ISSUE DATE: September 13, 2021

PAYMENT SCHEDULE: Net 30

PURCHASE ORDER: J02

TO: Avista Utilities

Attn: Dawn Donahoo  
Accounts Payable  
PO BOX 3727: MSC - 30  
Spokane, WA 99220-3727

FROM: Sharon McCarthy

Culver Company  
104 Bridge Road  
Salisbury, MA 01952  
(978) 463-1700  
Federal ID: #30-0520838

## STATEMENT OF SERVICES

TITLE	AMOUNT	TAX
13092 - Avista 2021 - School Mailer Program	\$23,250.00	\$0.00

<b>Fixed Fee</b>	\$23,250.00
<b>Total</b>	<b>\$23,250.00</b>

## MESSAGE

SUBJECT TO THE ATTACHED AGREEMENT  
Website: <https://avista.e-smartonline.net/>  
Licensee: Avista  
Period: October 27, 2021 - October 26, 2022  
License fee included in program

Make all checks payable to: Culver Company  
If you have any questions concerning this invoice, call our Accounting Department: (978) 225-6053

**THANK YOU FOR YOUR BUSINESS!**

### LICENSE AGREEMENT

Licensee (as defined on the reverse side) acknowledges that Culver Media, LLC (Licensor) is the owner and copyright holder of Website (as defined on the reverse side) and agrees to use it only for the purposes and in the manner specified herein. Licensee agrees to use Website only to educate within its service area. Licensee agrees to use only versions of Website branded with Licensee's identity and to make Website available only on Licensee's website. Reselling, re-licensing, or allowing any other entity to use Website is specifically prohibited. Licensee agrees that all payments required under this agreement are due and payable as scheduled, regardless of how or whether Licensee chooses to use Website.

Licensee agrees to make no changes to Website other than those consistent with the agreed upon use and agrees to make no changes to it without the prior written approval of Licensor. Licensor agrees that such approval shall not be unreasonably withheld or delayed.

Licensee shall indemnify Licensor, and its parent and affiliated entities, and all officers, directors, shareholders, agents, employees, representatives and associates thereof, and defend, save and hold each and all of them harmless of and from any and all loss, cost, damage, liability and expense, including attorney's fees, with respect to any claim whatsoever arising from Licensee's use of the Website.

Licensee agrees that the breach by Licensee of any of its representations, warranties, agreements or undertakings hereunder is cause for immediate termination of any and all rights granted under this agreement.

Prior to the end of the license period, Licensor will send a renewal invoice to extend the license period. Licensee may decline this renewal and must notify Licensor and terminate use of the Website. Licensee agrees that Licensee's failure to terminate use of the Website within 60 days of the license expiration constitutes a renewal of the license for a period equal to the original license period and agrees to pay the License Fee.



Invoice #: 137606

PO Box 3272 (541) 858-2701  
Central Point, OR 97502 orders@thesigndude.com

Order Date: 12/16/2020	Project Due Date: 12/29/2020
<b>Billed To:</b> AVISTA <b>Contact:</b> STEVE VINCENT, MANAGER <b>Address:</b> 580 Business Park Drive MSC - R12 Medford, OR 97504 <b>Office Phone:</b> (541) 858-4773 <b>Email:</b> steve.vincent@avista.com	<b>Order Placed:</b> 12/16/2020 1:22:25PM <b>Placed by:</b> STEVE VINCENT <b>Project Manager:</b> Lindsay Riggs <b>Email:</b> lindsay@thesigndude.com  <b>Payment Terms:</b> Due Upon Receipt

Project Description: ACM Skid Signs

	Quantity	Price	Discount	Unit Price	Subtotal
<b>1</b> Product: Skid Sign Development- ACM Description: ACM - Real Estate Development Skid Sign Assembly. 4' x 8' poly core sign with full color print, mounted to 8' high skid post assembly. Includes assembly and install within Jackson County • Quantity: 10 • Side(s): Single Sided • Product Code: Skid Sign Development- ACM • Height: 0 in Width: 0 in • Background Color: Not Assigned Foreground Color: Not Assigned Font: Not Assigned	10.00			\$475.00	\$4,750.00

Pay Online at [REDACTED]	Order Subtotal:	\$5,268.66
	Discount:	\$518.66
	Total:	\$4,750.00
	Order Balance:	\$4,750.00



**THANK YOU FOR YOUR BUSINESS**

Print Date: 12/16/2020

Line #16 2/3 to WA/ID and 1/3 to OR of costs



**Culver Company**  
104 Bridge Road  
Salisbury, MA 01952  
(978) 463 - 1700

# INVOICE

INVOICE NO: 55907

Order Number: 53796

DATE: 03/19/20

Federal ID. #: 300520838

**Bill To:**

AVISTA UTILITIES  
ATTN: DAWN DONAHOO  
1901 N CENTER ST DOOR 10  
SPOKANE, WA 99207

**Ship To:**

AVISTA UTILITIES  
ATTN: DAWN DONAHOO  
1901 N CENTER ST DOOR 10  
SPOKANE, WA 99207

Page #	P.O. Number	Customer No.:	Due Date	TERMS
1	J02	1801	03/29/20	NET 10 DAYS

Item #	Qty	DESCRIPTION	UNIT PRICE	AMOUNT
89050	2500	LINEMAN STICKER *** WITH LOGO ***	\$2.7000	\$ 6,750.00
89360	2500	GASWORK STICKER *** WITH LOGO ***	\$2.6200	\$ 6,550.00

Sub - Total => \$ 13,300.00  
Sales Tax => \$  
Misc. Charges =>  
Shipping => \$ 462.02

**Special Notes:**

Please include copy of invoice with remittance.

=====  
**\$ 13,762.02**

Make all checks payable to: Culver Company

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

JURISDICTION: Oregon	DATE PREPARED: 11/16/2021
CASE NO: UG 433	WITNESS: Kaylene Schultz
REQUESTER: PUC Staff – Cohen	RESPONDER: Mary Tyrie
TYPE: Data Request	DEPT: Communications
REQUEST NO.: Staff –148	TELEPHONE: (509) 495-4470
	EMAIL: mary.tyrie@avistacorp.com

**REQUEST:**

For the following Customer Service expenses, please:

- a. Identify the line item;
- b. Provide a narrative description including the purpose of the expense; and
- c. Provide supporting documentation for the expense.

FERC Account	FERC Account Description	Vendor Name	Organization Description	Accounting Period	Project Number	Journal Name	Transaction Description	Gas South Amount
910000	CUST SVC & INFO EXP-MISC	VERINT AMERICAS INC	S54 - Corporate Communicatio	202011	09900730	Purchase Invoices	Web satisfaction research	15895.3
910000	CUST SVC & INFO EXP-MISC	VERINT AMERICAS INC	S54 - Corporate Communicatio	202004	09900730	Purchase Invoices	Forsee Web Analytics Research	15895.3
910000	CUST SVC & INFO EXP-MISC	VISION CRITICAL US INC	S54 - Corporate Communicatio	202001	09900730	Purchase Invoices	On-Line Customer Panels	14673.44
910000	CUST SVC & INFO EXP-MISC	FORRESTER RESEARCH INC	S54 - Corporate Communicatio	202012	09900730	Purchase Invoices	Forrester CX index	6911
910000	CUST SVC & INFO EXP-MISC	MDC RESEARCH	S54 - Corporate Communicatio	202005	09900730	Purchase Invoices	Natural Gas Research	4863.97
910000	CUST SVC & INFO EXP-MISC	MDC RESEARCH	S54 - Corporate Communicatio	202012	09900730	Purchase Invoices	Brand survey	3939.27
910000	CUST SVC & INFO EXP-MISC	MDC RESEARCH	S54 - Corporate Communicatio	202009	09900730	Purchase Invoices	VOC research	1209.42
910000	CUST SVC & INFO EXP-MISC	MDC RESEARCH	S54 - Corporate Communicatio	202005	09900730	Purchase Invoices	VOC Q'ly research	1209.42
910000	CUST SVC & INFO EXP-MISC	MDC RESEARCH	S54 - Corporate Communicatio	202012	09900730	Purchase Invoices	VOC Q4	1209.42
910000	CUST SVC & INFO EXP-MISC	MDC RESEARCH	S54 - Corporate Communicatio	202009	09900730	Purchase Invoices	VOC research	1209.42
910000	CUST SVC & INFO EXP-MISC	FORRESTER RESEARCH INC	S54 - Corporate Communicatio	202012	09900730	Purchase Invoices	SALES TAX	615.07

**RESPONSE:**

Invoices have been provided as supporting documentation for the 11 expenses listed in the data request above. Please see the table below for a correlation between the transaction line item and the corresponding invoice where the transaction amount is on a system basis, followed by narrative transaction descriptions.

Selection #	Vendor Name	Invoice Number	Accounting Period	Ser.Jur	Transaction Amount	Gas South Amount	Staff DR 148 Attachment Reference
1	VERINT AMERICAS INC	488179	202011	CD.AA	\$ 115,000	\$ 15,895	Staff_DR_148 Attachment A
2	VERINT AMERICAS INC	479573	202004	CD.AA	\$ 115,000	\$ 15,895	Staff_DR_148 Attachment B
3	VISION CRITICAL US INC	11-046105	202001	CD.AA	\$ 106,160	\$ 14,673	Staff_DR_148 Attachment C
4*	FORRESTER RESEARCH INC	FRUS231129	202012	CD.AA	\$ 50,000	\$ 6,911	Staff_DR_148 Attachment D
5	MDC RESEARCH	33329	202005	CD.AA	\$ 35,190	\$ 4,864	Staff_DR_148 Attachment E
6	MDC RESEARCH	33688	202012	CD.AA	\$ 28,500	\$ 3,939	Staff_DR_148 Attachment F
7	MDC RESEARCH	33496	202009	CD.AA	\$ 8,750	\$ 1,209	Staff_DR_148 Attachment G
8	MDC RESEARCH	33330	202005	CD.AA	\$ 8,750	\$ 1,209	Staff_DR_148 Attachment H
9	MDC RESEARCH	33653	202012	CD.AA	\$ 8,750	\$ 1,209	Staff_DR_148 Attachment I
10	MDC RESEARCH	33495	202009	CD.AA	\$ 8,750	\$ 1,209	Staff_DR_148 Attachment J
11*	FORRESTER RESEARCH INC	FRUS231129	202012	CD.AA	\$ 4,450	\$ 615	Staff_DR_148 Attachment D

\*Selection #4 and Selection #11 are related to the same invoice: Selection #4 is the subtotaled invoice amount and Selection #11 is the tax amount.

Docket No: UG 433

Selection #1 (Verint Americas Inc. - \$15,895, Oregon's share): This survey gives feedback about Customer Experience (CX) through our digital channels myavista.com and the mobile app.

Selection #2 (Verint Americas Inc. - \$15,895, Oregon's share): This survey gives feedback about CX through our digital channels myavista.com and the mobile app.

Selection #3 (Vision Critical US Inc. - \$14,673, Oregon's share): This online panel is comprised of a group of Avista customers who have agreed to share their feedback through [up to] two short surveys each month.

Selection #4 (Forrester Research Inc. - \$6,911, Oregon's share): Forrester's CX Index score measures how successfully natural gas and electric utility companies deliver CX that creates and sustains loyalty through measuring the Effectiveness, Ease & Emotion of interactions with Avista. The survey provides a complete CX metric and rich insights about the quality and competitiveness of Avista's CX in order to be able to prioritize the right improvements to drive growth.

Selection #5 (MDC Research, Natural Gas Research - \$4,864, Oregon's share): This study was commissioned to support current business objectives.

Selection #6 (MDC Research, Brand Survey - \$3,939, Oregon's share): This study was commissioned to support current business objectives.

Selection #7 (MDC Research, VOC Research - \$1,209, Oregon's share): Voice of the Customer (VoC) is Avista Utilities' customer feedback survey. It is administered throughout the year and results are reported on a monthly and quarterly basis. The customers surveyed for this study have had contact with Avista regarding their account, service work and/or outages. This contact is generally with a Customer Service Representative, Crew Representative or Field Personnel. The utility target for Customer Satisfaction is tracked and reported using this survey.

Selection #8 (MDC Research, VOC Q'yly Research - \$1,209, Oregon's share): Voice of the Customer (VoC) is Avista Utilities' customer feedback survey. It is administered throughout the year and results are reported on a monthly and quarterly basis. The customers surveyed for this study have had contact with Avista regarding their account, service work and/or outages. This contact is generally with a Customer Service Representative, Crew Representative or Field Personnel. The utility target for Customer Satisfaction is tracked and reported using this survey.

Selection #9 (MDC Research, VOC Q4 - \$1,209, Oregon's share): Voice of the Customer (VoC) is Avista Utilities' customer feedback survey. It is administered throughout the year and results are reported on a monthly and quarterly basis. The customers surveyed for this study have had contact with Avista regarding their account, service work and/or outages. This contact is generally with a Customer Service Representative, Crew Representative or Field Personnel. The utility target for Customer Satisfaction is tracked and reported using this survey.

Selection #10 (MDC Research, VOC Research - \$1,209, Oregon's share): Voice of the Customer (VoC) is Avista Utilities' customer feedback survey. It is administered throughout the year and results are reported on a monthly and quarterly basis. The customers surveyed for this study have had contact with Avista regarding their account, service work and/or outages. This contact is generally with a Customer Service Representative, Crew Representative or Field Personnel. The utility target for Customer Satisfaction is tracked and reported using this survey.

Docket No: UG 433

Selection #11 (Forrester Research Inc. - \$615, Oregon's share): Forrester's CX Index score measures how successfully natural gas and electric utility companies deliver CX that creates and sustains loyalty through measuring the Effectiveness, Ease & Emotion of interactions with Avista. The survey provides a complete CX metric and rich insights about the quality and competitiveness of Avista's CX in order to be able to prioritize the right improvements to drive growth.



Verint Americas Inc.  
800 North Point Parkway  
Suite 100  
Alpharetta, GA 30005  
Tel 770-754-1900  
Fax 770-754-8665

Invoice	
Number	Page
488179	1
Issued Date	Due Date
31-OCT-20	30-NOV-20
Purchase Order Number	
Contract No. R-33336 / Org Code A09	
Contract/Sales Order	
V769484-V769484-1	
Verint Tax Reference	
23-2518693	
Customer Number	
108356	

**Bill To:** Avista Utilities  
1411 EAST Mission Avenue  
SPOKANE WA  
United States 99202

**REMIT TO:**

Mailing Address: P.O. Box 978702, Dallas, TX 75397 - 8702  
Wire/ACH: JP Morgan Chase, 7977 Jericho Turnpike, Woodbury, NY 11797, ABA: 021000021, Swift: CHASUS33, Account No. 777138850

Sales Person	Customer Contact	Customer Contact Phone	Customer Tax Reference		
Pomo, Che A (Che)					
<b>Payment Terms:</b> Net 30 - CNS-Net due in 30 days					
Item Code	Product Description	Quantity Ord.	Percent Billed	Tax	Extended Amount
<b>Site:</b> Avista Utilities, 1411 EAST Mission Avenue SPOKANE WA United States					
<b>Billing Terms:</b>					
<b>Maintenance Renewal</b>					
<b>Service Contract:</b> Bill From Date 01-JAN-2021, Bill To Date 31-DEC-2021					
INITIAL FORESEE SAAS 401	Initial ForeSee SaaS 401 Coverage:1:ForeSee (Verint) Foundation Edition (Includes Silv:01-JAN-20:31-DEC-22:	1.00	100	1,895.34	21,296.07
INITIAL FORESEE SAAS 401	Initial ForeSee SaaS 401 Coverage:3:ForeSee (Verint) Undefined Applications and/or Int:01-JAN-20:31-DEC-22:	3.00	100	5,686.11	63,889.00
INITIAL FORESEE SAAS 401	Initial ForeSee SaaS 401 Coverage:4:ForeSee (Verint) Undefined Touchpoint - SaaS:01-JAN-20:31-DEC-22:	4.00	100	1,516.31	17,037.34
INITIAL SAAS SERVICES 401	Initial SaaS Services:180:ForeSee (Verint) Professional Service Units (Per P:01-JAN-20:31-DEC-22:	180.00	100	0.00	12,777.60
<b>SubTotal</b>					115,000.01
<b>Tax</b>					0.00
<b>Shipping Handling</b>					9,097.76
<b>Total</b>					USD 124,097.77

**Special Instructions:**

**If you have any questions about this invoice, please contact [CollectionsTeam@Verint.com](mailto:CollectionsTeam@Verint.com).  
If you are receiving this invoice in error or would like the invoice sent to a different email address, please contact [Billing@Verint.com](mailto:Billing@Verint.com)**





Verint Americas Inc.  
800 North Point Parkway  
Suite 100  
Alpharetta, GA 30005  
Tel 770-754-1900  
Fax 770-754-8665

Invoice	
Number	Page
479573	1
Issued Date	Due Date
04-MAR-20	03-APR-20
Purchase Order Number	
Contract No. R-33336 / Org Code A09	
Contract/Sales Order	
V769484-V769484-1	
Verint Tax Reference	
23-2518693	
Customer Number	
108356	

**Bill To:** Avista Utilities  
1411 EAST Mission Avenue  
SPOKANE WA  
United States 99202

**REMIT TO:**

Mailing Address: P.O. Box 978702, Dallas, TX 75397 - 8702  
Wire/ACH: JP Morgan Chase, 7977 Jericho Turnpike, Woodbury, NY 11797, ABA: 021000021, Swift: CHASUS33, Account No. 777138850

Sales Person	Customer Contact	Customer Contact Phone	Customer Tax Reference
Pomo, Che A (Che)			

Payment Terms: Net 30 - CNS-Net due in 30 days

Item Code	Product Description	Quantity Ord.	Percent Billed	Tax	Extended Amount
<b>Site: Avista Utilities, 1411 EAST Mission Avenue SPOKANE WA United States</b>					
<b>Billing Terms:</b>					
<b>Maintenance Renewal</b>					
INITIAL FORESEE SAAS 401	Initial ForeSee SaaS 401 Coverage:1:ForeSee (Verint) Foundation Edition (Includes Silv:01-JAN-20:31-DEC-22:	1.00	100	1,895.34	21,296.07
INITIAL FORESEE SAAS 401	Initial ForeSee SaaS 401 Coverage:3:ForeSee (Verint) Undefined Applications and/or Int:01-JAN-20:31-DEC-22:	3.00	100	5,686.11	63,889.00
INITIAL FORESEE SAAS 401	Initial ForeSee SaaS 401 Coverage:4:ForeSee (Verint) Undefined Touchpoint - SaaS:01-JAN-20:31-DEC-22:	4.00	100	1,516.31	17,037.33
INITIAL SAAS SERVICES 401	Initial SaaS Services:180:ForeSee (Verint) Professional Service Units (Per P:01-JAN-20:31-DEC-22:	180.00	100	0.00	12,777.60

**Special Instructions:**

<b>SubTotal</b>	115,000.00
	0.00
<b>Tax</b>	9,097.76
<b>Shipping Handling</b>	0.00
<b>Total</b>	USD 124,097.76

**If you have any questions about this invoice, please contact [CollectionsTeam@Verint.com](mailto:CollectionsTeam@Verint.com).**

**If you are receiving this invoice in error or would like the invoice sent to a different email address, please contact [Billing@Verint.com](mailto:Billing@Verint.com)**

Docket No: JIG 433

# VISIONCRITICAL®

# INVOICE

**To:**  
Avista Corporation  
1411 E. Mission Ave.  
Spokane WA 99252-0001  
United States

**Date :** 11-Dec-2019  
**Invoice # :** 11-046105  
**Due Date :** 10-Jan-2020  
**PO # :** Q-05654

IC004988 Avista - Customer Community

Project ID	Qty	Item	Description	Unit Price	Amount
	1	SPARQ 3 - Renewal Bundle	Dec 24, 2019 - Dec 23, 2020		\$106,160.00

<b>Memo:</b>	<b>Subtotal</b>	\$106,160.00
	<b>Tax</b>	\$9,448.24
	<b>Total Due</b>	\$115,608.24

**Bank Name:** SILICON VALLEY BANK  
**Beneficiary Name:** Vision Critical US Inc.  
**Account #:** 3302305729  
**SWIFT Code:** SVBKUS6S  
**Branch/Transit:**

**TAX/VAT REG #:** 81-0688557  
**TERMS:** Net 30  
**CURRENCY:** US Dollar

**Additional banking Information:**  
Wire Payments ABA# : 121140399  
ACH/EFT Payments ABA# : 121140399

**Bank Address:**  
3003 TASMAN DRIVE  
SANTA CLARA, CA 95054, USA

If you have any questions regarding this invoice, please contact [revenueoperations@visioncritical.com](mailto:revenueoperations@visioncritical.com)



Invoice No: 132438

CHALLENGE THINKING. LEAD CHANGE.

# Invoice

Staff/502  
Cohen/39

Bill To:  
Avista Corp.  
Avista Accounts Payable  
1411 E MISSION AVE  
SPOKANE WA 99202  
United States

Ship To:  
Avista Corp.  
Dana Anderson  
PO BOX 3727  
SPOKANE WA 99220  
United States

Start Date:10/24/2020  
End Date :12/31/2021  
Sales Rep:Douglas Juntwait

Invoice Date	Invoice #	PO / Client Reference #	Customer #	Contract #	Terms	Due Date
11/27/2020	FRUS231129		A000001AEJF 0AAD	O-00040415	Net 30 from Invoice Date	12/27/2020

Quantity	Description of Service		Due Date
1	* CX Index Industry Package		\$50,000.00
		Subtotal	\$50,000.00
		Tax Amount	\$4,449.99
		<b>Amount Due</b>	<b>\$54,449.99</b>

\* Product is Taxable

### Invoiced in USD

#### Please remit checks to

Forrester Research, Inc.  
25304 Network Place  
Chicago, IL 60673-1253

#### Please wire funds as follows

JP Morgan Chase  
New York, NY  
Wire/ACH ABA #021000021  
For credit to:  
Forrester Research, Inc.  
Account # 825874878

#### Billing Inquiries

Tel: 617.613.6030  
Fax: 617-613-5000  
Email: [billing@forrester.com](mailto:billing@forrester.com)

**U.S. Federal Tax ID No.**  
04-2797789



8959 SW Barbur Blvd - Ste 204  
 Portland, OR 97219  
 Ph: 800.344.8725  
 Fed Tax ID #: 93-0719405

Staff/502  
 Cohen/40

# Invoice

Date	Invoice #
5/7/20	33329

Bill To
Avista Attn: Accounts Payable MSC 30 PO Box 3727 Spokane, WA 99220-3727

Project #	Customer PO #	Terms	AE # 1	AE # 2	Due Date
190607		Net 30	IO		6/6/20

Description	Amount
2020 Gas Perceptions Research	35,190.00

On all sums 30 days past due, MDC Research will charge an administrative late fee of 10% of the amount plus interest at 1.5% per month	<b>Total</b>	USD 35,190.00
--	--------------	---------------

**ACH (preferred method of payment) or Wire Transfer:**  
 Beneficiary Bank Swift: COLBUS66  
 Beneficiary Bank: Columbia State Bank, 1301 A Street, 1st  
 Floor, Tacoma, WA 98402, USA  
 Account Name: Market Decisions Corporation  
 Routing Number: 125108272  
 Account Number: 0250002458

<b>Payments/Credits</b>	USD 0.00
<b>Balance Due</b>	USD 35,190.00

*Thank you for your business!*



8959 SW Barbur Blvd - Ste 204  
 Portland, OR 97219  
 Ph: 800.344.8725  
 Fed Tax ID #: 93-0719405

Staff/502  
 Cohen/41

# Invoice

Date	Invoice #
12/7/20	33688

Bill To
Avista Attn: Accounts Payable MSC 30 PO Box 3727 Spokane, WA 99220-3727

Project #	Customer PO #	Terms	AE # 1	AE # 2	Due Date
200424		Net 30	IO		1/6/21

Description	Amount
2020 Brand Tracking	28,500.00

On all sums 30 days past due, MDC Research will charge an administrative late fee of 10% of the amount plus interest at 1.5% per month	<b>Total</b>	USD 28,500.00
--	--------------	---------------

**ACH (preferred method of payment) or Wire Transfer:**  
 Beneficiary Bank Swift: COLBUS66  
 Beneficiary Bank: Columbia State Bank, 1301 A Street, 1st  
 Floor, Tacoma, WA 98402, USA  
 Account Name: Market Decisions Corporation  
 Routing Number: 125108272  
 Account Number: 0250002458

<b>Payments/Credits</b>	USD 0.00
<b>Balance Due</b>	USD 28,500.00

*Thank you for your business!*



8959 SW Barbur Blvd - Ste 204  
 Portland, OR 97219  
 Ph: 800.344.8725  
 Fed Tax ID #: 93-0719405

Staff/502  
 Cohen/42

# Invoice

Date	Invoice #
8/24/20	33496

Bill To
Avista Attn: Accounts Payable MSC 30 PO Box 3727 Spokane, WA 99220-3727

Project #	Customer PO #	Terms	AE # 1	AE # 2	Due Date
200176		Net 30	IO		9/23/20

Description	Amount
Q2 2020 VoC Tracking	8,750.00

On all sums 30 days past due, MDC Research will charge an administrative late fee of 10% of the amount plus interest at 1.5% per month	<b>Total</b>	USD 8,750.00
--	--------------	--------------

**ACH (preferred method of payment) or Wire Transfer:**  
 Beneficiary Bank Swift: COLBUS66  
 Beneficiary Bank: Columbia State Bank, 1301 A Street, 1st  
 Floor, Tacoma, WA 98402, USA  
 Account Name: Market Decisions Corporation  
 Routing Number: 125108272  
 Account Number: 0250002458

<b>Payments/Credits</b>	USD 0.00
<b>Balance Due</b>	USD 8,750.00

*Thank you for your business!*



# Invoice

8959 SW Barbur Blvd - Ste 204  
Portland, OR 97219  
Ph: 800.344.8725  
Fed Tax ID #: 93-0719405

Date	Invoice #
5/7/20	33330

Bill To
Avista Attn: Accounts Payable MSC 30 PO Box 3727 Spokane, WA 99220-3727

Project #	Customer PO #	Terms	AE # 1	AE # 2	Due Date
190490		Net 30	IO		6/6/20

Description	Amount
Q4 2019 VoC Tracking	8,750.00

On all sums 30 days past due, MDC Research will charge an administrative late fee of 10% of the amount plus interest at 1.5% per month

<b>Total</b>	USD 8,750.00
<b>Payments/Credits</b>	USD 0.00
<b>Balance Due</b>	USD 8,750.00

**ACH (preferred method of payment) or Wire Transfer:**  
**Beneficiary Bank Swift: COLBUS66**  
**Beneficiary Bank: Columbia State Bank, 1301 A Street, 1st Floor, Tacoma, WA 98402, USA**  
**Account Name: Market Decisions Corporation**  
**Routing Number: 125108272**  
**Account Number: 0250002458**

*Thank you for your business!*



8959 SW Barbur Blvd - Ste 204  
 Portland, OR 97219  
 Ph: 800.344.8725  
 Fed Tax ID #: 93-0719405

Staff/502  
 Cohen/44

# Invoice

Date	Invoice #
11/23/20	33653

Bill To
Avista Attn: Accounts Payable MSC 30 PO Box 3727 Spokane, WA 99220-3727

Project #	Customer PO #	Terms	AE # 1	AE # 2	Due Date
200266		Net 30	IO		12/23/20

Description	Amount
Q3 2020 VoC Tracking	8,750.00

On all sums 30 days past due, MDC Research will charge an administrative late fee of 10% of the amount plus interest at 1.5% per month	<b>Total</b>	USD 8,750.00
--	--------------	--------------

**ACH (preferred method of payment) or Wire Transfer:**  
 Beneficiary Bank Swift: COLBUS66  
 Beneficiary Bank: Columbia State Bank, 1301 A Street, 1st  
 Floor, Tacoma, WA 98402, USA  
 Account Name: Market Decisions Corporation  
 Routing Number: 125108272  
 Account Number: 0250002458

<b>Payments/Credits</b>	USD 0.00
<b>Balance Due</b>	USD 8,750.00

*Thank you for your business!*





8959 SW Barbur Blvd - Ste 204  
 Portland, OR 97219  
 Ph: 800.344.8725  
 Fed Tax ID #: 93-0719405

Staff/502  
 Cohen/45

# Invoice

Date	Invoice #
8/24/20	33495

Bill To
Avista Attn: Accounts Payable MSC 30 PO Box 3727 Spokane, WA 99220-3727

Project #	Customer PO #	Terms	AE # 1	AE # 2	Due Date
200020		Net 30	IO		9/23/20

Description	Amount
Q1 2020 VoC Tracking  January (n=134) February (n=134) March (n=134) March Re-field (n=134) – no charge	8,750.00

On all sums 30 days past due, MDC Research will charge an administrative late fee of 10% of the amount plus interest at 1.5% per month	<b>Total</b>	USD 8,750.00
--	--------------	--------------

**ACH (preferred method of payment) or Wire Transfer:**  
 Beneficiary Bank Swift: COLBUS66  
 Beneficiary Bank: Columbia State Bank, 1301 A Street, 1st  
 Floor, Tacoma, WA 98402, USA  
 Account Name: Market Decisions Corporation  
 Routing Number: 125108272  
 Account Number: 0250002458

<b>Payments/Credits</b>	USD 0.00
<b>Balance Due</b>	USD 8,750.00

*Thank you for your business!*

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

JURISDICTION:	Oregon	DATE PREPARED:	12/02/2021
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Cohen	RESPONDER:	Bob Brandkamp
TYPE:	Data Request	DEPT:	Risk Management
REQUEST NO.:	Staff – 199	TELEPHONE:	(509) 495-4924
		EMAIL:	bob.brandkamp@avistacorp.com

**REQUEST:**

Does the Company self-insure any portion of the risks identified in SDR 68? If yes, please provide:

- a. A detailed narrative description of the Company's self-insurance program.
- b. The annual dollar amounts of retained risk for each insurance coverage type for 2018, 2019, 2020 and the Test Year.
- c. The dollar amounts for uninsured loss reserve expenses for 2018, 2019, 2020, and the Test Year.
- d. Please describe the process the Company uses to project future uninsured loss reserves.

**RESPONSE:**

- a. Avista retains large retentions on its insurance programs (see Staff\_DR\_198), however Avista does not have any formal self-insurance program in place as it relates to acceptance of current deductible/retention levels. Avista periodically reviews deductible/retention levels to determine whether the level of assumed risk warrants the additional premium paid.
- b. The deductible/retention levels described in the Company's response to Staff\_DR\_198 apply to each of the years noted in this question.
- c. Avista maintains a reserve account of \$15,000 for minor claims made in Oregon. As claims are paid, additions to the reserve account are made to bring it back up to the \$15,000 level. Total OR minor claims paid were 2018 - \$25,390, 2019 - \$74,254, and 2020 - \$12,940. The \$15,000 reserve account will be in place for the Test Year.

There is not an uninsured loss reserve expense account established for larger claims (greater than \$25,000). Accruals are made for specific claims as they may arise. There have not been any large claim losses paid in Oregon during the period 2018-2020.

- d. See answers to a. above.

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

JURISDICTION:	Oregon	DATE PREPARED:	1/26/2022
CASE NO.:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff - Cohen	RESPONDER:	Lisa McGarity
TYPE:	Data Request	DEPT:	Energy Efficiency
REQUEST NO.:	Staff – 325	TELEPHONE:	(541) 858-4719
		EMAIL:	<a href="mailto:lisa.mcgarity@avistacorp.com">lisa.mcgarity@avistacorp.com</a>

**REQUEST:**

Spending from 2018-2020 in FERC account 908600 increased from \$1.9 million to \$2.9 million or 72%. Please provide a narrative explaining the drivers causing this increase.

**RESPONSE:**

FERC account 908600 is removed from the Company's filing in adjustment 1.03 – Eliminate Adder Schedules.

The main driver of spending increases in FERC account 908600 can be attributed to the Energy Trust of Oregon (ETO) budget increases starting in 2019. The increase is primarily a result of ETO's expanded knowledge of the energy efficiency savings available within Avista's service territory, thus requiring additional funding to fully fund the Company's energy efficiency programs.

The Company is including only those accounts that effect Oregon, because electric is not allocated to Oregon and  
 \*excludes FERC accounts 925200, 925300, 926200, 926205, 926300, 926305, 926500, and 926505

Labor/Non-Labor Flag For DR\_057 Non-Labor

Row Labels	Sum of Transaction Amount	Sum of Gas South Amount
813000	\$ 118,022	\$ 36,686
813010	\$ 169,137	\$ 52,369
824000	\$ 805,804	\$ 77,760
837000	\$ 2,186,040	\$ 210,953
870000	\$ 262,686	\$ 50,128
874000	\$ 4,026,049	\$ 1,150,691
875000	\$ 91,077	\$ 49,272
876000	\$ 2,519	\$ 122
877000	\$ 23,787	\$ 1,322
878000	\$ 824,726	\$ 272,485
879000	\$ 451,301	\$ 184,039
880000	\$ 802,061	\$ 373,997
881000	\$ 47,794	\$ 14,925
885000	\$ 12,869	\$ 4,251
887000	\$ 1,502,815	\$ 1,072,940
889000	\$ 358,990	\$ 138,578
890000	\$ 25,119	\$ 8,560
891000	\$ 179,566	\$ 21,476
892000	\$ 1,032,215	\$ 297,090
893000	\$ 1,635,734	\$ 611,331
894000	\$ 144,239	\$ 66,905
902000	\$ 195,615	\$ 33,815
903000	\$ 4,660,526	\$ 672,570
904000	\$ 11,245,195	\$ 1,102,858
905000	\$ 41,677	\$ 5,760
908000	\$ 41,273	\$ 4,635
908250	\$ 6,677	\$ 6,677
908600	\$ 45,807,209	\$ 3,282,622
908690	\$ 303,045	\$ 19,885
909000	\$ 1,832,279	\$ 244,194
910000	\$ 516,869	\$ 71,442
912000	\$ 260	\$ 260
913000	\$ 550	\$ 550
920000	\$ 1,615,547	\$ 152,489
921000	\$ 5,588,533	\$ 507,491
923000	\$ 15,076,009	\$ 1,438,225
924000	\$ 2,245,097	\$ 176,220
925100	\$ 5,013,344	\$ 439,727
926100	\$ 702,196	\$ 92,270
928000	\$ 5,960,015	\$ 722,771
930200	\$ 6,081,074	\$ 501,439
931000	\$ 725,999	\$ 48,005
935000	\$ 15,055,369	\$ 1,272,302
<b>Grand Total</b>	<b>\$ 137,416,905</b>	<b>\$ 15,492,086</b>





d is therefore not included in the case.

Labor/Non-Labor Flag For DR_057	Non-Labor
FERC Account	(Multiple Items)

Row Labels	Sum of Transaction Amount	Sum of Gas South Amount
000 Direct GL	\$ 45,830,757	\$ 3,432,556
005 Legal Services	\$ 1,295,745	\$ 95,394
010 General Services	\$ 784,405	\$ 46,037
012 Combo Goods & Services	\$ 116,523	\$ 6,778
015 Construction Services	\$ 2,159,035	\$ 824,093
020 Professional Services	\$ 10,200,706	\$ 981,080
025 Temporary Labor	\$ 64,323	\$ 18,476
030 Training - In House	\$ 22,499	\$ 2,908
035 Workforce - Contract	\$ 6,044,184	\$ 2,202,984
050 Volume Rebates	\$ (36,564)	\$ (3,399)
105 CIAC Consumer	\$ (2,339)	\$ (989)
115 Misc Bills	\$ (31,994)	\$ (15,027)
116 Misc Bills - Damage Claims	\$ (286,819)	\$ (189,143)
117 Misc Bills-Serv Diversion	\$ (759)	\$ (438)
119 Grant Fund Cost Sharing	\$ (773)	
205 Airfare	\$ 121,604	\$ 36,303
210 Employee Auto Mileage	\$ 89,778	\$ 16,526
215 Employee Business Meals	\$ 189,859	\$ 43,034
220 Employee Car Rental	\$ 15,674	\$ 7,952
225 Conference Fees	\$ 114,002	\$ 11,242
230 Employee Lodging	\$ 180,467	\$ 52,323
235 Employee Misc Expenses	\$ 406,995	\$ 43,506
405 Inventory Returns	\$ (109,113)	\$ (11,762)
415 Material Issues	\$ 1,275,526	\$ 330,434
525 Small Tools loading	\$ 781,349	\$ 161,517
530 Stores/Material Loading	\$ 243,354	\$ 50,483
532 Materials Tax/Fght Loading	\$ 53,759	\$ 14,867
550 Company Aircraft	\$ 425,618	\$ 36,433
555 Misc Vehicles	\$ 195,703	\$ 24,698
560 Road Vehicles	\$ 608,997	\$ 146,595
565 Small Vehicles	\$ 1,464,390	\$ 509,234
570 Work Vehicles	\$ 288,912	\$ 6,941
590 Transportation Adjustment	\$ 808,221	\$ 112,479
600 Local Service	\$ 488,784	\$ 45,437
601 Dedicated Circuits	\$ 548,919	\$ 43,132
602 Toll Free	\$ 168,363	\$ 22,735
603 Pagers	\$ 3,534	\$ 328
604 Printer Toner	\$ 117,564	\$ 10,929
605 Directory Advertising	\$ 3,381	\$ 467
607 UPS	\$ 1,272	\$ 118
608 Cell/Smart Phone Service	\$ 306,752	\$ 28,516
609 Long Distance	\$ 40,247	\$ 3,741
610 Fax Toner	\$ 272	\$ 25
611 Cable Service	\$ 39,020	\$ 3,627
612 Conference Calling	\$ 36,726	\$ 3,414

613 Telephones	\$	528	\$	49
614 Frame Relay	\$	604,127	\$	56,160
615 Internet	\$	243,964	\$	22,679
617 Hardware	\$	1,581,284	\$	122,450
618 Software	\$	8,735,121	\$	747,055
620 Adaptive Maintenance	\$	931	\$	87
626 Hardware Purchases	\$	10,454	\$	972
629 Wireless WAN	\$	946,334	\$	84,218
632 Smart Phone Service	\$	15,449	\$	1,436
637 Data Circuit Maintenance	\$	169	\$	16
638 Telemetrying	\$	217,103		
639 Mobile Radio	\$	2,316	\$	215
641 Microwave	\$	6,834	\$	635
648 Protection & Isolatrn Equip	\$	8,745	\$	813
649 Network Maintenance	\$	12,162	\$	1,131
653 Emergency Fiber Restore	\$	19,536	\$	1,816
654 Test Equip	\$	2,490	\$	231
655 Gas Telemeter	\$	14,761	\$	508
659 Fixed 2 Way Radio Equip	\$	2,534	\$	236
660 Remote Disconnect Paging	\$	360	\$	33
661 Hosting Services	\$	4,225,093	\$	392,765
664 TV_Projector	\$	114	\$	11
667 Audio Visual Installations	\$	522	\$	49
668 Data Cabling	\$	130	\$	12
710 Rental Expense - Vehicle	\$	10,522	\$	4,181
715 Vehicle - Other	\$	3,086	\$	970
720 Vehicle Fuel Gasoline	\$	5,594	\$	1,709
721 Vehicle Fuel Diesel	\$	325		
725 Vehicle Parts & Supplies	\$	1,120	\$	76
805 Adjustments	\$	41,375	\$	5,692
810 Advertising Expenses	\$	474,054	\$	170,652
820 Computer Equip Software	\$	41,228	\$	3,816
822 Customer Activities	\$	936		
823 Customer billing refund	\$	1,134	\$	1,134
825 Donations	\$	(1,819)	\$	84
826 Sponsorships	\$	14,913	\$	4,610
830 Dues	\$	1,146,470	\$	61,114
834 Inventory Adjustment	\$	73,436	\$	647
835 Non Vehicle Equip Repair	\$	20,711	\$	2,184
836 Equipment - Office Furn	\$	718	\$	419
838 Fees - General	\$	49,104	\$	4,480
839 Fire Retardant Clothing	\$	79,871	\$	24,561
840 Freight Costs	\$	8,936	\$	2,057
845 Insurance - Gen Liability	\$	4,511,145	\$	406,254
850 Insurance - property	\$	2,043,524	\$	189,907
851 Janitorial Supplies	\$	140,602	\$	34,016
852 Janitorial Services	\$	606,303	\$	70,719
853 Joint Project Costs	\$	3,438,541	\$	288,713
855 Land and Land Rights	\$	385,800	\$	35,858
870 Lease Expense - Other	\$	368,055	\$	13,920
875 License Fees	\$	15,272	\$	1,630
880 Materials & Equipment	\$	1,239,109	\$	223,129



885 Miscellaneous	\$	19,140,920	\$	1,950,504
886 Miscellaneous Non Burden	\$	205	\$	19
890 Office Supplies	\$	90,453	\$	16,918
895 Pay Stations	\$	73,341	\$	4,956
900 Penalty/Late Fees	\$	1,563	\$	449
905 Permits	\$	72,842	\$	21,851
910 Postage	\$	2,180,603	\$	300,853
915 Printing	\$	842,175	\$	104,370
920 Rental Expense - Equipment	\$	65,458	\$	28,431
925 Rental Expense - Other	\$	26,589	\$	4,412
928 Regulatory Fees	\$	5,523,064	\$	624,350
930 Right-of-Way Easements	\$	1,891	\$	333
932 Security Services	\$	392,583	\$	40,210
933 Small Tools	\$	12,904	\$	4,832
934 Tools	\$	5,291	\$	964
935 Subscriptions	\$	2,090,552	\$	193,587
937 Taxes	\$	28,483	\$	4,282
940 Telecommunication Equip	\$	3,690	\$	237
945 Telecommunication Use	\$	26,213	\$	5,678
947 Testing-Rubber Gear	\$	1,336	\$	414
950 Training	\$	387,032	\$	39,594
955 Uniforms - Employees	\$	9,330	\$	2,094
956 Write off - Less than \$3	\$	412	\$	57
<b>Grand Total</b>	<b>\$</b>	<b>137,416,905</b>	<b>\$</b>	<b>15,492,086</b>

Forecast Year 12 ME 12.2021 TOTAL COMPANY				Total Company Actual (Unadjusted) Base Pay plus Earned Incentive - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	②Base Wages or Salaries	Overtime	Incentive or Bonus <sup>2</sup>	Total
Officers	12	0	12	\$ 4,269,743	\$ -	\$ 621,564	\$ 4,891,307
Exempt	639	0	639	\$ 76,393,865	\$ -	\$ 4,036,668	\$ 80,430,533
Nonexempt	395	10	405	\$ 29,455,974	\$ 1,465,310	\$ 941,828	\$ 31,863,112
Union	709	84	793	\$ 66,970,469	\$ 16,753,630	\$ 356,553	\$ 84,080,652
<b>Total</b>	<b>1755</b>	<b>94</b>	<b>1849</b>	<b>\$ 177,090,051</b>	<b>\$ 18,218,940</b>	<b>\$ 5,956,613</b>	<b>\$ 201,265,604</b>

① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and capital accounts combined.

② For comparison purposes, and in accordance with Staff formula, the data provided in Base Wages or Salaries represents O&M plus capital for 12 months-ending December 31, 2020, plus O&M increases compounding for 2021, 2022 and 2023. Increases made in accordance with Board approval and union contracts.

Year: YE 12.31.2020 TOTAL COMPANY				Total Company Actual (Unadjusted) Base Pay plus Earned Incentive - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	②Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1</sup>	Total
Officers	12	0	12	\$ 4,129,706	\$ -	\$ 621,564	\$ 4,751,270
Exempt	639	0	639	\$ 72,959,014	\$ -	\$ 4,036,668	\$ 76,995,682
Nonexempt	395	10	405	\$ 28,479,244	\$ 1,429,571	\$ 941,828	\$ 30,850,643
Union	709	84	793	\$ 65,209,002	\$ 16,345,005	\$ 356,553	\$ 81,910,560
<b>Total</b>	<b>1755</b>	<b>94</b>	<b>1849</b>	<b>\$ 170,776,966</b>	<b>\$ 17,774,576</b>	<b>\$ 5,956,613</b>	<b>\$ 194,508,155</b>

① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and capital accounts combined.

Year: YE 12.2019 TOTAL COMPANY				Total Company Actual (Unadjusted) Base Pay plus Earned Incentive - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1</sup>	Total

Officers	12	0	12	\$ 4,289,901	\$ -	\$ 3,841,405	\$ 8,131,306
Exempt	690	0	690	\$ 73,676,753	\$ -	\$ 6,324,310	\$ 80,001,063
Nonexempt	308	8	316	\$ 18,802,820	\$ 1,026,891	\$ 965,809	\$ 20,795,520
Union	728	86	814	\$ 64,375,724	\$ 15,894,999	\$ 563,587	\$ 80,834,310
<b>Total</b>	<b>1738</b>	<b>94</b>	<b>1832</b>	<b>\$ 161,145,198</b>	<b>\$ 16,921,890</b>	<b>\$ 11,695,111</b>	<b>\$ 189,762,199</b>
<p>① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&amp;M and Capital accounts combined.</p>							

<sup>1</sup>Actual capital and O&M incentives are based on the plan year (accrual) rather than cash payout, excluding payroll taxes. This is based on feedback from 2019 GRC which caused confusion when comparing to the Incentive adjustment. In addition, the Executive Officer portion reflects total payout including non-utility. **This is provided for comparison purposes only and does not represent what is included in the Company's case(s).**

<sup>2</sup>Based on salary levels and approved percentage payout percentages by grade level, in effect for 2018. These numbers do not include the portion of executive's incentives recorded to Non-Utility. **Please note this data is provided for comparison purposes only and does not represent what is included in the Company's case. The Company's case removes incentives according to Staff approved formula.**

<sup>3</sup>Allocated based on a pro-rata share of Base Wages and Salaries.

Forecast Year 12 ME 12.2021 OREGON ONLY				Total Oregon Actual (Unadjusted) Base Pay plus Earned Incentive - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	②Base Wages or Salaries	Overtime	Incentive or Bonus <sup>2/3</sup>	Total
Officers	1	0	1	\$ 431,213	\$ -	\$ 60,540	\$ 491,753
Exempt	41	0	41	\$ 5,080,104	\$ -	\$ 262,167	\$ 5,342,271
Nonexempt	27	0	27	\$ 2,060,385	\$ 74,220	\$ 63,607	\$ 2,198,213
Union	49	4	53	\$ 4,797,777	\$ 831,165	\$ 24,770	\$ 5,653,713
<b>Total</b>	<b>118</b>	<b>4</b>	<b>122</b>	<b>\$ 12,369,479</b>	<b>\$ 905,386</b>	<b>\$ 411,084</b>	<b>\$ 13,685,948</b>

① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and capital accounts combined.

② For comparison purposes, and in accordance with Staff formula, the data provided in Base Wages or Salaries represents O&M plus capital for 12 months-ending December 31, 2020, **plus O&M increases compounding for 2021, 2022 and 2023**. Increases made in accordance with Board approval and union contracts.

Includes:  
1. O&M and Capital for Non-Executive  
2. O&M and Non-Utility for Executive

Note 2017-2020 is provided for comparison purposes only and does not reflect adjustments agreed to and made in previous GRCs.

Please see the 2022/2023 Estimate for what is included in the Company's pro-forma test year.

Year: YE 12.31.2020 OREGON ONLY				Total Oregon Actual (Unadjusted) Base Pay plus Earned Incentive - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	②Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1/3</sup>	Total
Officers	1	0	1	\$ 402,228	\$ -	\$ 60,540	\$ 462,768
Exempt	41	0	41	\$ 4,738,418	\$ -	\$ 262,167	\$ 5,000,585
Nonexempt	27	0	27	\$ 1,923,374	\$ 72,410	\$ 63,607	\$ 2,059,391
Union	49	4	53	\$ 4,530,164	\$ 810,893	\$ 24,770	\$ 5,365,827
<b>Total</b>	<b>118</b>	<b>4</b>	<b>122</b>	<b>\$ 11,594,184</b>	<b>\$ 883,303</b>	<b>\$ 411,084</b>	<b>\$ 12,888,571</b>

① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and capital accounts combined.

Year: YE 12.2019 OREGON ONLY				Total Oregon Actual (Unadjusted) Base Pay plus Earned Incentive - including O&M and Capital			
Category	FTE Excluding OT ①FTE	Total Company Overtime FTE	Total Company FTE	Base Wages or Salaries	Overtime	Incentive or Bonus <sup>1/3</sup>	Total

Avista  
OR GRC

Officers	1	0	1	\$ 414,944	\$ -	\$ 371,563	\$ 786,507
Exempt	42	0	42	\$ 4,544,663	\$ -	\$ 390,108	\$ 4,934,771
Nonexempt	23	1	24	\$ 1,423,614	\$ 97,372	\$ 73,124	\$ 1,594,110
Union	45	5	50	\$ 3,939,617	\$ 903,143	\$ 34,490	\$ 4,877,250
<b>Total</b>	<b>111</b>	<b>6</b>	<b>117</b>	<b>\$ 10,322,838</b>	<b>\$ 1,000,515</b>	<b>\$ 869,284</b>	<b>\$ 12,192,637</b>

① Calculated in accordance with OR Commission Basis Report formula. Represents Full-Time Equivalent (FTE) excluding FTEs related to overtime and non-utility operations for O&M and Capital accounts combined.

**AVISTA UTILITIES  
OREGON JURISDICTION  
TWELVE MONTHS ENDING DECEMBER 31, 2020  
MISC. RESTATING ADJUSTMENT - ADVERTISING**

**Purpose:** Remove Category A Advertising Expenses Over the Allowed Limit.

FERC ACCOUNT	Category A Expenses				
	CD AA	GD AA	GD OR	Total System	Oregon Allocation
908000 - Customer Service & Info - Advertising				-	-
909000 - Info and Instruct Advertising Expense			51,536	51,536	51,536
912000 - Sales Expenses - Demonstrating & Selling				-	-
910000 - Cust SVC & Info Exp-Misc	-			-	-
920000 - Admin & General Salaries				-	-
921000 - Office Supplies & Expenses				-	-
930200 - Misc General Expense	-			-	-
	-	-	51,536	51,536	51,536

MR-AD-2

**Category A Limit:**

Proposed Retail Revenues 12.2020 AMA Balance	100,839,000	95,473,000	ROO
Limit (1/8 of 1%)	0.125%	(980,000)	Eliminate Adder Schedules
	126,049	1,383,000	PF Revenue
Oregon Allocation of Category A Costs	51,536	4,963,000	GRC - Estimated before finalizing adjustments
Adjustment - To Remove Category A Costs over Limit	-	100,839,000	

**Notes:**

The level of Oregon allocated Category A expenses are below the Retail Revenue limit. Therefore, an adjustment is not necessary.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 3/3/2022 Mgr. Review: \_\_\_\_\_

Accounting Year	FERC Account	FERC Account Description	Electric =	Gas North =	Gas South =	Sum of Transaction Amount
			Washington/Idaho	Washington/Idaho	Oregon	
			Values			
			Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	
<b>2018</b>	<b>901000</b>	SUPERVISION	\$ 182,536	\$ 117,284	\$ 48,565	\$ 348,385
	<b>902000</b>	METER READING EXP	\$ 3,069,605	\$ 1,980,133	\$ 224,448	\$ 5,274,186
	<b>903000</b>	CUST ACCOUNTS EXP-RECORDS & CO	\$ 9,424,972	\$ 5,901,824	\$ 2,805,216	\$ 18,132,011
	<b>903314</b>	CUST RECORD & COLLECT EXP-FISE	\$ 774,054	\$ 497,337	\$	\$ 1,271,390
	<b>904000</b>	UNCOLLECT ACCTS	\$ 2,043,405	\$ 1,312,935	\$ 543,660	\$ 3,900,000
	<b>905000</b>	MISC CUST AC EX	\$ 301,716	\$ 193,860	\$ 80,274	\$ 575,849
	<b>908000</b>	CUST SVC & INFO EXP-CUST ASST	\$ 639,143	\$ 478,387	\$ 188,201	\$ 1,305,731
	<b>908250</b>	CONSERVATION AMORT	\$	\$	\$ (25,493)	\$ (25,493)
	<b>908600</b>	CUST SVC & INFO EXP	\$ 35,481,124	\$ 8,171,589	\$ 1,908,413	\$ 45,561,126
	<b>908610</b>	LIHEAP CREDITS	\$ 174,410	\$ 116,274	\$	\$ 290,684
	<b>908690</b>	AMORT UNBILLED DSM TARIFF RIDE	\$ 442,565	\$ 4,209	\$ (32,599)	\$ 414,175
	<b>909000</b>	INFO AND INSTRUCT ADVERT EXP	\$ 1,009,931	\$ 890,779	\$ 344,837	\$ 2,245,547
	<b>910000</b>	CUST SVC & INFO EXP-MISC	\$ 372,460	\$ 239,314	\$ 99,064	\$ 710,838
<b>2018 Total</b>			<b>\$ 53,915,920</b>	<b>\$ 19,903,923</b>	<b>\$ 6,184,586</b>	<b>\$ 80,004,429</b>
<b>2019</b>	<b>901000</b>	SUPERVISION	\$ 180,356	\$ 117,192	\$ 47,948	\$ 345,497
	<b>902000</b>	METER READING EXP	\$ 2,868,675	\$ 1,870,294	\$ 180,491	\$ 4,919,461
	<b>903000</b>	CUST ACCOUNTS EXP-RECORDS & CO	\$ 9,587,459	\$ 6,077,623	\$ 2,818,633	\$ 18,483,715
	<b>903314</b>	CUST RECORD & COLLECT EXP-FISE	\$ 969,013	\$ 629,633	\$	\$ 1,598,647
	<b>904000</b>	UNCOLLECT ACCTS	\$ 208,808	\$ 135,680	\$ 55,512	\$ 400,000
	<b>905000</b>	MISC CUST AC EX	\$ 215,458	\$ 140,001	\$ 57,280	\$ 412,740
	<b>908000</b>	CUST SVC & INFO EXP-CUST ASST	\$ 536,943	\$ 396,114	\$ 191,103	\$ 1,124,160
	<b>908250</b>	CONSERVATION AMORT	\$	\$	\$ (135,724)	\$ (135,724)
	<b>908600</b>	CUST SVC & INFO EXP	\$ 37,554,160	\$ 9,976,461	\$ 3,410,800	\$ 50,941,422
	<b>908610</b>	LIHEAP CREDITS	\$ 176,873	\$ 117,915	\$	\$ 294,789
	<b>908690</b>	AMORT UNBILLED DSM TARIFF RIDE	\$ (406,965)	\$ (45,675)	\$ 133,270	\$ (319,370)
	<b>909000</b>	INFO AND INSTRUCT ADVERT EXP	\$ 1,259,348	\$ 951,652	\$ 338,844	\$ 2,549,844
	<b>910000</b>	CUST SVC & INFO EXP-MISC	\$ 274,613	\$ 178,439	\$ 73,006	\$ 526,058
<b>2019 Total</b>			<b>\$ 53,424,743</b>	<b>\$ 20,545,330</b>	<b>\$ 7,171,164</b>	<b>\$ 81,141,237</b>
<b>2020</b>	<b>901000</b>	SUPERVISION	\$ 149,519	\$ 97,913	\$ 38,204	\$ 285,637
	<b>902000</b>	METER READING EXP	\$ 1,204,371	\$ 793,592	\$ 141,600	\$ 2,139,563
	<b>903000</b>	CUST ACCOUNTS EXP-RECORDS & CO	\$ 7,110,267	\$ 4,622,544	\$ 2,028,728	\$ 13,761,539
	<b>903314</b>	CUST RECORD & COLLECT EXP-FISE	\$ 370,177	\$ 242,405	\$	\$ 612,582
	<b>904000</b>	UNCOLLECT ACCTS	\$ 7,961,674	\$ 2,180,662	\$ 1,102,858	\$ 11,245,195
	<b>905000</b>	MISC CUST AC EX	\$ 145,712	\$ 95,421	\$ 38,675	\$ 279,808
	<b>908000</b>	CUST SVC & INFO EXP-CUST ASST	\$ 322,119	\$ 235,825	\$ 125,443	\$ 683,387
	<b>908250</b>	CONSERVATION AMORT	\$	\$	\$ 6,677	\$ 6,677
	<b>908600</b>	CUST SVC & INFO EXP	\$ 33,074,603	\$ 9,449,985	\$ 3,282,622	\$ 45,807,209
	<b>908610</b>	LIHEAP CREDITS	\$ 162,668	\$ 108,445	\$	\$ 271,113
	<b>908690</b>	AMORT UNBILLED DSM TARIFF RIDE	\$ 157,323	\$ 125,837	\$ 19,885	\$ 303,045
	<b>909000</b>	INFO AND INSTRUCT ADVERT EXP	\$ 1,029,735	\$ 700,705	\$ 275,104	\$ 2,005,543
	<b>910000</b>	CUST SVC & INFO EXP-MISC	\$ 320,788	\$ 210,069	\$ 85,144	\$ 616,001
<b>2020 Total</b>			<b>\$ 52,008,956</b>	<b>\$ 18,863,402</b>	<b>\$ 7,144,939</b>	<b>\$ 78,017,297</b>
<b>Grand Total</b>			<b>\$ 159,349,620</b>	<b>\$ 59,312,654</b>	<b>\$ 20,500,689</b>	<b>\$ 239,162,964</b>

CASE: UG 433  
WITNESS: HEATHER COHEN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 503  
IS CONFIDENTIAL AND  
SUBJECT TO PROTECTIVE  
ORDER NO. 21-346**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**



CASE: UG 433  
WITNESS: HEATHER COHEN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 504  
IS CONFIDENTIAL AND  
SUBJECT TO PROTECTIVE  
ORDER NO. 21-346**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

CASE: UG 433  
WITNESS: HEATHER COHEN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 505  
IS CONFIDENTIAL AND  
SUBJECT TO PROTECTIVE  
ORDER NO. 21-346**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

CASE: UG 433  
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 600**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Michelle Scala. I am a Senior Utility Analyst employed in the  
3 Strategy Integration Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in [Staff Exhibit 601](#).

8 **Q. What is the purpose of your testimony?**

9 A. My opening testimony discusses Staff’s analysis into Avista’s decoupling  
10 mechanism, low-income issues, and other customer support programs.

11 **Q. Do the findings and recommendations in your testimony represent**  
12 **Staff’s final determinations in this case?**

13 A. No. Staff’s findings and recommendations are subject to change after review  
14 of other parties’ testimony.

15 **Q. How is your testimony organized?**

16 A. My testimony is organized as follows:

17	Issue 1. Decoupling .....	2
18	Issue 2. Low-Income Issues .....	8
19	Issue 3. Other Customer Programs .....	16

**ISSUE 1. DECOUPLING****Q. Please summarize the Company's decoupling mechanism.**

A. Avista's decoupling mechanism is applied to customers based on two rate groups: Residential and Commercial. The mechanism compares actual decoupled revenues, by rate groups, to the allowed decoupled revenues determined on a per customer basis, with any differences deferred for later rebate of credit.<sup>1</sup> The Company's mechanism uses one deferral account for residential customers receiving service under Schedule 410 and one for commercial customers receiving service under Schedules 420, 424, 425, 439, 440, and 440. The Commission has authorized Avista to defer the difference between actual decoupled revenues by rate group and the allowed decoupled revenues for a twelve-month period.

The amount that is approved for recovery/rebate is transferred to a Regulatory Asset account for amortization and recorded on the Company's income statement. Interest on the deferred balances will be accrued at the current year's Modified Blended Treasury Rate (MBTR). Upon approval for recovery and amortization, interest will accrue at the 2021 Modified Blended Treasury Rate.<sup>2</sup> The amount of the rate adjustment is subject to an annual incremental limit of three percent with unrecovered balances carried forward. Negative balances resulting in the application of a customer credit are not subject to the three percent limitation. The incremental surcharge is

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<sup>1</sup> *In the Matter of Avista Corporation, Request for General Rate Revision*, Docket No. UG 288, Order No. 16-109 (March 15, 2016) at p. 3.

<sup>2</sup> *Id.*

1 determined by subtracting the annual revenue amount recovered by the current  
2 surcharge rate from deferred revenue to be recovered through the proposed  
3 surcharge rate and dividing that amount by the total normalized revenue by  
4 rate group for the most recent January through December period. The  
5 normalized revenue is determined by multiplying the weather-corrected usage  
6 for the period by the billing rates effective for that period.<sup>3</sup>

7 **Q. How has the Commission previously ruled on Avista's decoupling**  
8 **mechanism?**

9 A. The Commission first approved the Company's decoupling mechanism in a  
10 stipulation put forward under Docket No. UG 288, Order No. 16-109, where  
11 Staff, Company, and parties agreed that Avista would implement a revenue-  
12 per-customer decoupling mechanism to help address fluctuations in customers  
13 and sales; natural gas consumption; and minimize the volatility of the  
14 Company's revenues and frequency of rate changes. When the Company's  
15 decoupling mechanism was initially approved, deferred balances accrued at  
16 Avista's authorized Rate of Return. In the Company's 2019 General Rate  
17 Case, Docket No. UG 366, the Commission adopted the Settlement Stipulation  
18 between Staff, Parties, and the Company which reduced the interest accrual to  
19 a modified blended treasury basis.

20 Since the Company's decoupling mechanism was authorized in 2016,  
21 the Commission has consistently reauthorized Avista's deferred accounting of

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<sup>3</sup> Docket No. UG 288, Order No. 16-109 at p. 3.

1 revenues and expenses associated with the mechanism (Schedule 475).<sup>4</sup> In

2 the most recent deferral reauthorization request proceedings under Docket

3 No. UM 1753, the Commission again adopted Staff's recommendation to

4 approve Avista's deferral request. There, the total decoupling mechanism

5 deferral balances, recorded as of June 30, 2020, were negative \$2,243,783.

6 The negative dollar amount represented a rebate to customers comprised of a

7 residential group balance sub-total of negative \$231,082 and a commercial

8 group balance sub-total of negative \$2,012,701.

9 **Q. How has Avista's decoupling mechanism performed since it was initially**  
10 **authorized?**

11 A. According to data provided by the Company, the decoupling mechanism has  
12 resulted overall, in aggregate, approximately \$1.3 million in rebates to  
13 customers over the first five years of its implementation, with the rebates  
14 associated with nonresidential classes.<sup>5</sup>

15 Table 1. *Avista Schedule 475 Oregon Deferral Balances*<sup>6</sup>

Oregon Deferral Balances						
	2016	2017	2018	2019	2020	Summary
Residential	\$ 1,121,435	\$(1,920,447)	\$1,269,242	\$ (368,943)	\$(31,227)	\$ 70,060
Non-Residential	\$ 907,621	\$ (851,275)	\$(107,087)	\$(1,411,788)	\$ 99,108	\$(1,363,421)
Total	\$ 2,031,072	\$(2,769,705)	\$1,164,173	\$(1,778,712)	\$ 69,901	\$(1,283,271)

16 Historically, Schedule 475 rate adjustments for residential customers

17 have ranged between negative \$0.006 per therm credit in 2020 up to a \$0.002

<sup>4</sup> *In the Matter of Avista Corporation, Application for Authorization to Defer Expenses or Revenues Related to the Natural Gas Decoupling Mechanism*, Docket No. UM 1753, Order No. 21-268 (August 26, 2021).

<sup>5</sup> [Staff Exhibit 602, Scala/1](#), AVA Response to OPUC DR 220.

<sup>6</sup> [Id.](#)

1 per therm surcharge in 2017. The 2022 residential Schedule 475 rate was  
2 approved at negative \$0.00061. For nonresidential customers, the range has  
3 been negative \$0.03 up to \$0.02 per therm, and is currently zero.

4 In a review of allowed versus authorized revenue differences, Staff  
5 observed an average percentage change in residential rates due to decoupling  
6 of negative 3.51 percent. For nonresidential customers, the five-year average  
7 change was negative 1.46 percent. The most dramatic change to both  
8 residential and nonresidential rates was a 5.60 percent reduction in 2017.



1

Table 2. Avista Decoupling Mechanism Performance Summary<sup>7</sup>

<b>Residential 410</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021 Through Nov.</b>
Decoupling target or allowed revenues	\$ 19,578,417	\$ 28,618,704	\$ 30,038,001	\$ 30,020,403	\$ 32,621,108	\$ 29,325,489
Actual revenues	\$ 18,501,387	\$ 30,514,745	\$ 28,806,928	\$ 30,396,069	\$ 32,653,091	\$ 27,548,756
Deferral	\$ 1,077,030	\$ (1,896,041)	\$ 1,231,073	\$ (375,666)	\$ (31,983)	\$ 1,776,733
Difference in actual versus target due to weather	\$ 1,605,238	\$ (46,438)	\$ 674,071	\$ (342,739)	\$ 576,494	\$ 692,108
Difference in actual versus target due to conservation (not weather)	\$ (528,208)	\$ (1,849,603)	\$ 557,002	\$ (32,927)	\$ (608,477)	\$ 1,084,625
Carryover from prior year (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percentage change in rates due to Decoupling	2.12%	-5.60%	2.72%	-2.71%	-0.05%	not available for 2021 at this time
Please distinguish collections associated with carry-over balances in excess of the three percent limiter	-	-	-	-	-	-
<b>Non-Residential 420, 424, 440, 444</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021 Through Nov.</b>
Decoupling target or allowed revenues	\$ 10,198,535	\$ 14,515,437	\$ 15,875,017	\$ 15,849,457	\$ 17,897,865	\$ 17,443,982
Actual revenues	\$ 9,294,216	\$ 15,331,478	\$ 15,968,220	\$ 17,227,643	\$ 17,786,415	\$ 16,160,092
Deferral	\$ 904,319	\$ (816,041)	\$ (93,203)	\$ (1,378,187)	\$ 111,450	\$ 1,283,890
Difference in actual versus target due to weather	\$ 660,470	\$ (71,770)	\$ 329,748	\$ (260,604)	\$ 313,604	\$ 280,290
Difference in actual versus target due to conservation (not weather)	\$ 243,849	\$ (744,271)	\$ (422,951)	\$ (1,117,583)	\$ (202,154)	\$ 1,003,600
Carryover from prior year (if any)	\$ -	\$ 103,035	\$ -	\$ -	\$ -	\$ -
Percentage change in rates due to Decoupling	3.00%	-5.60%	-0.09%	-4.61%	0.00%	not available for 2021 at this time
Please distinguish collections associated with carry-over balances in excess of the three percent limiter	-	-	-	-	-	-
Note: The carry over balance of 103,035 from 2016 was netted with a rebate in 2017 and therefore was not collected in 2018.						

2

<sup>7</sup> [Staff Exhibit 602, Scala/3](#), AVA Response to OPUC DR 219.

1 **Q. Does Staff consider this performance acceptable?**

2 A. Yes. To the extent that Avista's decoupling mechanism has not had a dramatic  
3 impact on customer bills while reducing Company risk, Staff does not oppose  
4 continuing the decoupling mechanism as currently structured.

5 **Q. Does Avista propose any changes to its decoupling mechanism in this**  
6 **filing?**

7 A. The Company has proposed no changes to its decoupling mechanism in its  
8 initial filing.

9 **Q. Does Staff propose any changes to the Company's decoupling**  
10 **mechanism in this filing?**

11 A. No. Staff is not recommending any changes to the Company's decoupling  
12 mechanism at this time.

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**ISSUE 2. LOW-INCOME ISSUES**

**Q. Please briefly describe Staff’s analysis related to low-income issues.**

A. Staff’s analysis looked at the availability and performance of the Company’s existing income-eligible programs and services. Additionally, Staff reviewed information and correspondences with the Company regarding near and long-term plans for House Bill (HB) 2475 implementation efforts.

**Q. Is Avista proposing any changes to its existing low-income programs in its initial filing?**

A. No. Avista has not proposed any changes to its existing low-income programs.

**Q. Please describe HB 2475.**

A. HB 2475 was signed into law in 2021, creating new provisions and amending ORS 756.010, 757.072, and 757.230 to include definitions for “environmental justice” and “environmental justice communities” in ORS governing the Commission and utilities it regulates. Section 2 of the act amends ORS 757.230 to allow consideration of differential energy burdens on low-income customers and other economic, social equity, or environmental justice factors that affect affordability for certain classes of utility customers in rate design.

Section 3 of the act provides intervenor funding agreements for organizations that represent low-income residential customers and residential customers of environmental justice communities. Section 7 of the Act allows the Commission to address the mitigation of energy burdens through bill

1 reduction measures, including, but not limited to, demand response or  
2 weatherization.

3 **Q. Has the Company proposed rates based on differential energy burdens?**

4 A. Avista has not yet proposed a differential rate structures in UG 433.

5 **Q. Does Staff feel there should be a differential rate proposal in UG 433?**

6 A. No. Staff is not recommending the Commission require any action to  
7 implement equity based differential rate designs related to HB 2475 in Avista's  
8 2022 General Rate Case, UG 433.

9 **Q. Please explain.**

10 A. Staff is actively engaged with the utilities (including Avista), consumer  
11 advocates, the environmental justice community, and other interested parties in  
12 a broad near- and short-term HB 2475 implementation effort. Currently,  
13 communications and workgroups are working under Docket No. UM 2211,  
14 *Implementation of HB 2475*. Interim action filings from the utilities have been  
15 submitted as advice filings, and deferral authorization requests for costs  
16 associated with HB 2475 are under utility specific UM dockets. While Avista  
17 has not filed its interim action plans with the Commission as of the time of  
18 drafting this testimony, the Company provided Staff a timeline of events<sup>8</sup> with  
19 regard to Avista's HB 2475 differential rate implementation and efforts to  
20 comply with Staff expectations, filed in comments on February 2, 2022, under  
21 Docket No. UM 2211.<sup>9</sup>

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<sup>8</sup> [Staff Exhibit 602, Scala/5](#), AVA response to OPUC DR 339.

<sup>9</sup> *In the Matter of Implementation of House Bill 2475*, Docket No. UM 2211, Staff Modified Comments (February 2, 2022) at 1 - 2.

1 Table 3. *Avista HB 2475 Differential Rate Implementation Timeline*<sup>10</sup>

Date	Activity
February 11	File deferral application for expenses associated with HB 2475 differential rates
February 15	Community Action Agencies Meeting
February 16	Letter to stakeholders requesting feedback on proposed interim action
February 28	File explanation of existing interim action (UM 2211)
March timeframe	Low-Income Needs Assessment (LINA) data available
March 30	ADV 1254 Workshop: AMP update, introduce proposed LIRAP Bill Discount for collaboration/feedback
June 1	File tariffs to implement bill discounts
October 1	Bill Discounts effective

2 Staff finds the proposed timeline aligns with Staff's expectations and does  
3 not recommend deviating from the established and ongoing process for  
4 HB 2475 implementation and thus declines to propose one in the Company's  
5 current rate case.

6 **Q. Please describe Avista's existing low-income programs.**

7 A. Avista works with CAP agencies to provide low-income bill assistance  
8 programs, including but not limited to, Low Income Residential Assistance  
9 Program (LIRAP) and weatherization services (Avista Oregon Low-Income  
10 Energy Efficiency program- AOLIEE). Avista also provided temporary relief to  
11 customers experiencing financial hardship as a result of the COVID-19  
12 pandemic via direct grants to arrearages.

<sup>10</sup> [Staff Exhibit 602, Scala/5](#), AVA response to OPUC DR 339.

1           Beginning October 2021, Avista launched a permanent arrearage  
2 management program (AMP) targeted toward income qualified individuals  
3 using existing LIRAP funds.<sup>11</sup> The Commission approved the Company's  
4 proposal to expand the use of LIRAP funds to include a 90/10 matching  
5 program available to eligible customers in arrears as means of providing  
6 financial relief to low-income customers and mitigate the potential for  
7 disconnection.<sup>12</sup>

8           Avista Utilities Project Share is a donation program that is paid for by  
9 contributions from customers, local businesses, members of the community  
10 and other company-funded programs. The resource provides one-time  
11 emergency energy bill assistance or cash grants to qualified families in the  
12 region. Administration of the Project Share program is done by local  
13 Community Action Agencies, and all funds are available for those who qualify.  
14 Utility bill assistance is provided without regard to the source of heat, so it can  
15 pay for propane, gas, or electricity. There is also aid given without regards to  
16 the utility company providing services to the customer. Donations can be  
17 made in a variety of ways, and they are tax deductible. All donated funds are  
18 forwarded to local community action agencies across the region, which then  
19 work directly with each family. Grants and cash assistance will be made

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<sup>11</sup> See Docket No. ADV 1254, Avista Advice No. 21-02-G Schedule 493 LIRAP; available at: <https://edocs.puc.state.or.us/efdocs/UAA/uaa103046.pdf>.

<sup>12</sup> See Docket No. ADV 1254, Avista Advice No. 21-02-G Schedule 493 LIRAP, Approved Utility Filing; available at: [ADV 1254 21-02-G Eff 6-1-2021 Filed 3-29-21 CA2 signed.pdf \(state.or.us\)](#).

1 available to anyone who meets income and other criteria, without regard to  
2 their heating source.

3 **Q. What observations did Staff make in its review of the Company's low-**  
4 **income programs?**

5 A. In response to a Staff inquiry,<sup>13</sup> Avista provided the following table showing  
6 annual budgeted and actual amounts spent on low-income assistance  
7 programs, funding source, and participation levels.

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<sup>13</sup> [Staff Exhibit 602, Scala/8](#), AVA response to OPUC DR 223, Attachment A.

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Table 4. Avista Low-income Support Programs<sup>14</sup>

Staff-DR-223 Attachment A			Budget/Funding (a.)								
Program	Reporting Timeframe	Funding Source (b.)	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Project Share	Jan. through Dec.	Donation based: Customer, employee and corporate donations	\$ 48,976.85	\$ 46,559.95	\$ 51,172.22	\$ 49,836.19	\$ 46,884.74	\$ 47,055.41	\$ 44,057.92	\$ 40,805.85	\$ 37,158.62**
Avista Low Income Rate Assistance Program (LIRAP)	Oct. through Sept.	Tariff funded bill assistance program (Sch. 493)	\$ 322,548.00	\$ 235,813	\$ 186,902.00	\$ 212,000.00	\$ 206,608.00	\$ 184,858.00	\$ 243,805.00	\$ 254,982.00	\$ 258,020.00
COVID-19 Debt Relief	April through Sept.	Docket No. ADV 1237; deferred accounting treatment***									\$ 889,000
Avista Oregon Low-Income Energy Efficiency (AOLIEE) program	Jan. through Dec. (2021 Jan through Nov.)	Tariff funded weatherization assistance (Sch. 469)	***	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 660,000	\$ 660,000	\$ 874,023	\$ 874,023
			Actual Spend (a.)								
Program	Reporting Timeframe	Funding Source (b.)	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Project Share	Oct. through Sept.	Donation based: Customer, employee and corporate donations	\$ 50,043.93	\$ 64,160.63	\$ 44,491.62	\$ 46,188.15	\$ 38,626.73	\$ 23,619.85	\$ 23,236.58	\$ 41,817.86	\$ 33,365.66
Avista Low Income Rate Assistance Program (LIRAP)	Oct. through Sept.	Tariff funded bill assistance program	\$ 198,202.00	\$ 211,250	\$ 154,967	\$ 185,789.00	\$ 199,062.00	\$ 133,267.10	\$ 179,804.00	\$ 187,378.00	\$ 220,620.00
COVID-19 Debt Relief	April through Sept.	Docket No. ADV 1237; deferred accounting treatment***									\$ 889,872.83
Avista Oregon Low-Income Energy Efficiency (AOLIEE) program	Jan. through Dec. (2021 Jan through Nov.)	Tariff funded weatherization assistance (Sch. 469)	\$ 53,116	\$ 234,006	\$ 335,391	\$ 170,554	\$ 269,469	\$ 420,735	\$ 476,258	\$ 447,209	\$ 370,714
			Grants Provided (Project Share, LIRAP, Debt Relief) or Homes Weatherized (AOLIEE) (c.)								
Program	Reporting Timeframe	Funding Source (b.)	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Project Share	Oct. through Sept.	Donation based: Customer, employee and corporate donations	262	300	218	200	167	109	118	233	159
Avista Low Income Rate Assistance Program (LIRAP)	Oct. through Sept.	Tariff funded bill assistance program	676	791	609	731	708	456	682	508	541
COVID-19 Debt Relief	April through Sept.	Docket No. ADV 1237; deferred accounting treatment***									1,927
Avista Oregon Low-Income Energy Efficiency (AOLIEE) program	Jan. through Dec. (2021 Jan through Nov.)	Tariff funded weatherization assistance (Sch. 469)	26	104	92	56	63	52	58	46	32

Note: LIRAP available funding includes previous year's direct service carryover, interest and revenues for the program year.  
 \*To align the LIRAP program year with the LIHEAP program year, LIRAP 2013 numbers include the original 2012 LIRAP report (July 2011 through July 2012 report period) as well as a 2013 July 2013 through September 2013 "close gap" report.  
 \*\*Project Share donations for 2021 include January through October donations only.  
 \*\*\*Deferred Accounting for these funds approved via Order No. 20-378 in Docket No. UM 2069.  
 \*\*\*Low-income weatherization was not set to a specified budget prior to 2014, but rather a percentage of the overall residential energy efficiency budget for OR, which for 2013 was \$621,658.

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<sup>14</sup> [Id.](#)



1 Funding levels for ongoing programs appear steady overtime, while actual  
2 expenditures declined somewhat for Project Share while AOLIEE expenditures  
3 come in consistently under budget, or as the Company puts it, “chronically  
4 unspent”. The Company attributes this to a lack of resources and capacity at  
5 the administering agencies. The Company is fully expended in its COVID-19  
6 relief AMP program.

7 LIRAP participation is fairly consistent over the last decade, but Avista  
8 has described that the percentage of participants/eligible customers is low and  
9 that there is consistently carry over balances in the program. The Company  
10 hopes the permanent AMP program will help provide another resource for  
11 customers to access the funds. AOLIEE participation is below the Company’s  
12 goal for 90 homes per year and forecast of 65, but again, this is attributed to  
13 capacity issues at the CAP level.

14 Avista notes that its LIRAP rate in Oregon has not been increased since  
15 the program’s inception in 2002. The Company has expressed a desire to look  
16 at increasing that amount, but until spend down rates are more robust and the  
17 CAP agencies express an interest in increasing the budget, Avista has not  
18 pursued the increase and is not proposing one in UG 433 at this time.

19 Avista also offers an on-bill financing program or bill repayment (OBR)  
20 that is done in partnership with ETO’s Savings Within Reach Program. This is  
21 meant to serve low to moderate income residential customers with energy  
22 efficiency upgrades and purchases.

1 **Q. Does Staff find any changes are necessary to the Company's low-income**  
2 **programs based on its review?**

3 A. Staff does not have any substantive concerns with how these programs are  
4 performing; and, this is especially so given that there are other initiatives in the  
5 works. For example, Staff's work in the HB 2475 implementation efforts  
6 includes working with the Energy Trust of Oregon (ETO), utilities, and CAP  
7 agencies on how to improve access to weatherization services and available  
8 funds and potential bundling opportunities with differential rates. Regarding  
9 LIRAP, Staff would like to give the permanent AMP time to generate data on  
10 participation and program performance given the expansion of allowable  
11 expenditures. As such, Staff is interested in continuing to monitor participation  
12 rates and applications of assistance dollars, but is not proposing any structural  
13 changes to any of the programs at this time.

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**ISSUE 3. OTHER CUSTOMER PROGRAMS**

**Q. Please briefly describe Staff's analysis into Avista's other customer programs.**

A. Staff conducted a general review of the availability and ratings of customer support programs and Company efforts to enhance or maintain customer-centric service delivery. More specifically, Staff reviewed the Company's testimony describing programs offered to improve the customer experience and submitted inquiries to assess the cost effectiveness and qualitative benefits associated with customer service programs and initiatives.

**Q. Did the Company propose any changes to customer support programs in its initial filing?**

A. Staff did not note any proposed changes to its customer support programs in its initial filings. The Company does discuss three customer investment business cases in Avista Exhibit 702; however these issues are covered in Staff Exhibit 300.

**Q. Please summarize the Company's description of Avista's customer support programs in its initial filing.**

A. In Avista/100 Vermillion/18, the Company states:

Avista Utilities offers a number of programs for its Oregon customers, such as the Low-Income Rate Assistance Program (LIRAP), energy efficiency programs administered in part by the Energy Trust of Oregon, Project Share for emergency assistance to customers, a Customer Assistance Referral and Evaluation Service (CARES) program, level pay plans, and payment arrangements. Through these programs, the Company works to ease the burden of energy costs for customers that have the greatest need.

1 Further, the Company references four primary focal points for its efforts in  
2 assisting customers with their ability to pay. Specifically, advocacy and  
3 support for bill payment assistance programs providing direct financial  
4 assistance; low income and senior outreach programs; energy efficiency and  
5 energy conservation education; and support of community programs that  
6 increase customers' ability to pay basic costs of living.

7 **Q. Does Staff agree that the customer support programs available to Avista**  
8 **customers align with these focal points, as described above?**

9 A. Yes. Staff feels Avista has excelled in its efforts to provide assistance to  
10 income-eligible and customers experiencing energy burden. Staff observed  
11 Avista's recent efforts to expand the LIRAP to provide more generous  
12 assistance payments to qualified customers and is actively working with the  
13 Company on HB 2475 implementation. Further, Avista works with its  
14 community partners to maximize weatherization opportunities for customers  
15 and is engaged with Staff and EE administering agencies on how to combat  
16 capacity challenges.

17 **Q. Do customers support Avista's service delivery and program offerings?**

18 A. Staff does not find any evidence to indicate otherwise at this time. In its  
19 review, Staff looked at the Company's testimony addressing customer  
20 satisfaction initiatives and received the table below from the Company showing  
21 the 2015-2021 YTD results of Avista's Voice of the Customer (VOC) survey.

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Table 5. *Avista 2015-2021 YTD VOC Survey Results*<sup>15</sup>

Year	Overall Satisfaction
2021 (YTD)	96%
2020	96%
2019	94%
2018	97%
2017	94%
2016	94%
2015	96%

2

In collecting survey data, two files are generated and automatically sent to

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MDC Research each day – a file of actual calls received in the Call Center

4

from the previous day and a file of completed service jobs from the previous

5

day. MDC Research randomly selects customers to survey from each file and

6

completes approximately 400 surveys per quarter. Generally, customer

7

satisfaction has increased in the last two years and remained relatively stable

8

over the last six.

9

**Q. Are there any other customer support programs Staff looked at in its review?**

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A. Yes. Staff also found that the Company provides residential customers fee free payments for all payment types, and two equal payment options, the Levelized and Usage Plus programs. The Levelized program allows customers to pay off their arrears by making a down payment of 1/12th of their past due balance and then paying the average billed amount plus 1/12th of the account

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<sup>15</sup> [Staff Exhibit 602, Scala/9](#), AVA response to OPUC DR 217.

1 balance each month for 11 consecutive months. The Usage Plus program  
2 allows customers to pay off their arrears by making a down payment of 1/12th  
3 of their past due balance and then paying their monthly charges plus 1/12th of  
4 the past due balance for 11 consecutive months. Both of these options take  
5 the customer's full balance into account. Avista also offers Time-Payment  
6 Arrangements (TPAs) to help customers pay their arrearages over time.

7 After the terms of any AMP, TPA, Levelized, or Usage Plus program are  
8 successfully completed, customers are eligible to enroll in Comfort Level Billing  
9 (CLB). CLB is the only option mentioned that does not allow for past due  
10 balances to be incorporated into the payment plan. According to the  
11 Company's recent comments in Docket No. UM 2114, with the arrangement  
12 options outlined above, Avista does not believe it is necessary to enroll  
13 customers with arrears in CLB.<sup>16</sup> Staff also points back to, Issue 2: Low-  
14 Income Issues, provided earlier in this exhibit, for a more in-depth discussion of  
15 income-qualified customer support programs.

16 **Q. Does this conclude your testimony?**

17 A. Yes.

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<sup>16</sup> *In the Matter of Investigation into the Effects of the COVID-19 Pandemic on Utility Customers*,  
Docket No. UM 2114, October 29, 2021, Avista Comments at 4, available at:  
[um2114hac10159.pdf \(state.or.us\)](https://www.state.or.us/um2114hac10159.pdf).

CASE: UG 433  
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 601**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

**NAME:** Michelle Scala

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Utility Analyst  
Strategy Integration Division

**ADDRESS:** 201 High Street SE. Suite 100  
Salem, OR. 97301

**EDUCATION:** BA Economics, University of Hawaii, Manoa; Honolulu, Hawaii  
BA Political Science, University of Hawaii, Manoa; Honolulu, Hawaii

**EXPERIENCE:** I have been employed by the Public Utility Commission of Oregon since July 2020 as a Senior Utility Analyst. I initially began work at the Commission in the Energy Rates, Finance and Audit Division and later transitioned to the Strategy Integration Division upon its inception. I have over eight years of experience in policy analysis and program evaluation for state and local government. My work prior to the Commission included serving as a Senior Fiscal Analyst at the Oregon Department of Human Services and Economist at the Oregon Employment Department. Prior to that I was employed at the Hawaii State Legislature as the Senior Analyst to the Senate Committee on Ways and Means.



CASE: UG 433  
WITNESS: MICHELLE SCALA

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 602**

**Exhibits in Support of Opening Testimony**

**March 3, 2021**

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

JURISDICTION:	Oregon	DATE PREPARED:	12/20/2021
CASE NO.:	UG 433	WITNESS:	Joseph Miller
REQUESTER:	PUC Staff - Scala	RESPONDER:	Patrick Ehrbar
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 220	TELEPHONE:	(509) 495-8620
		EMAIL:	Patrick.Ehrbar@avistacorp.com

**REQUEST:**

Please discuss Avista’s position on the purpose and performance of the Company’s decoupling mechanism from its inception, to date. Provide any studies in Company’s possession assessing or analyzing the performance and/or merits of the decoupling mechanism adopted in any state Avista provides retail service.

**RESPONSE:**

Decoupling is a means to separate a utility’s recovery of costs and return from the amount of energy it sells. Said another way, decoupling is a mechanism designed to sever the link between a utility’s revenues and consumers’ energy usage. Decoupling removes the so-called throughput incentive and is intended to promote more aggressive pursuit of cost-effective conservation. Further, as described by the Alliance to Save Energy:<sup>1</sup>

As consumers broadly engage in energy efficiency, all ratepayers may benefit as the high costs of new power plants, transmission lines and pipelines may be reduced or avoided. Decoupling may also reduce volatility in energy bills due to weather and other factors, and it reduces risk for utilities too. It preserves customers’ incentive for efficiency while removing utilities disincentives.

Absent the decoupling mechanism, in periods of declining use-per-customer similar to what the Company has experienced, Avista would under-recover its fixed costs of providing service to its customers in the periods in between general rate case filing (given that a majority of the Company’s fixed costs are recovered in variable energy rates). To the extent use-per-customer declines from programmatic and non-programmatic energy efficiency, the decoupling mechanism provides the Company recovery of its fixed costs for providing service to its customers. These are the same fixed costs, on a revenue-per-customer basis, that the Commission approves for recovery in a general rate case. In addition, the mechanism ensures that to the extent there is customer growth in the rate year and beyond, the revenues are available to offset the growth in utility costs following the test year. By allowing the Company to recover a significant portion of its fixed costs of providing service, the Company is able to maintain its central focus of being a trusted energy advisor to its customers without uncertainty as to the financial impact customer choice may have on the Company.

The existence of the decoupling mechanism also allows Avista to continue to support basic and fixed charges that are dramatically lower than they otherwise should be, given that all costs related

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<sup>1</sup> [www.ase.org/resources/utility-rate-decoupling-0](http://www.ase.org/resources/utility-rate-decoupling-0)

to being a natural gas distribution company are fixed in nature (variable commodity costs are handled in the Purchased Gas Cost Adjustment and not factored into the decoupling mechanism).

The decoupling mechanism has provided benefits to customers. By way of background, Avista has decoupling mechanisms in Washington and Idaho as well as Oregon, for electric and natural gas operations. While there are slight differences in the operations of the mechanisms (such as the treatment of new customers, the differences in customer service schedules, deferral interest rates, etc.), the mechanisms all function in the same way. In 2018, Avista hired a 3<sup>rd</sup> Party Consultant at the request of the Washington Utilities and Transportation Commission to perform an independent analysis. That 224 page “Independent Final Report” is attached as Staff-DR-220 Attachment A. As further detailed in the analysis provided in the Independent Final Report, the Decoupling Mechanisms have proven to be a vital and meaningful program for both the Company and its customers. Not only has the program accomplished its original objectives of removing the disincentive for the Company to promote the efficient end-use of energy through conservation, it has also been beneficial to customers in times of a colder than normal winter, or a hotter than normal summer, when the Company has returned those additional revenues back to customers. The summary conclusion as stated on Page 1 of the Independent Final Report stated that “(w)e find that Avista’s decoupling is working well within the specific window of time examined.”

The WUTC adjudicated Avista’s electric and natural gas Decoupling Mechanisms as a part of Avista’s 2019 general rate cases, Dockets UE-190334 et. al. In its Final Order 09 in that docket, the Commission re-approved Avista’s decoupling mechanisms through March 2025 (the Idaho Public Utilities Commission also approved the extension of the mechanism in Idaho through March 2025 in Case No. AVU-E-19-06 and AVU-G-19-03, Order No. 34502). The Washington Commission simply stated in their Order that “We reiterate by incorporation the variety of purposes decoupling mechanisms serve, including usage volatility directly tied to conservation efforts and reducing a utility’s disincentive to promote energy efficiency.”

For Oregon, the decoupling mechanism was adopted in Docket No. UG-288. As a condition to establishing the decoupling mechanism in that case, and to effectuate the drive for more energy conservation in Oregon, Avista was required to turn the administration and program management of its non-Low Income conservation programs over to the Energy Trust of Oregon (see “Stipulation Resolving Specific Issues – Docket UG-288”, ¶7). Prior to the establishment of decoupling, Avista administered all of its energy efficiency programs. Turning those programs over to a third-party was a substantial concession by the Company, as the Company gave up a substantial touch point with our customers (something it did not have to give up as a concession in Washington or Idaho).

Finally, it is important to review how the mechanism has performed for customers in Oregon. Provided in the table below are the deferrals, by year, by Group (Residential and Non-Residential). As you will see, the performance has been very balanced over the first 5 years. In 2016 and 2018, overall, there was a deferral in the surcharge direction. The opposite for 2017 and 2019, with rebate deferrals. For 2020, the results were flat. In summary, Avista has actually rebated \$1.3 million to customers over the first 5 years.

Oregon Deferral Balances						
	2016	2017	2018	2019	2020	Summary
Residential	\$ 1,121,435	\$(1,920,447)	\$1,269,242	\$ (368,943)	\$(31,227)	\$ 70,060
Non-Residential	\$ 907,621	\$( 851,275)	\$(107,087)	\$(1,411,788)	\$ 99,108	\$(1,363,421)
Total	\$ 2,031,072	\$(2,769,705)	\$1,164,173	\$(1,778,712)	\$ 69,901	\$(1,283,271)

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

JURISDICTION:	Oregon	DATE PREPARED:	12/22/2021
CASE NO.:	UG 433	WITNESS:	Joseph Miller
REQUESTER:	PUC Staff – Scala	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 219	TELEPHONE:	(509) 495-2811
		EMAIL:	joel.anderson@avistacorp.com

**REQUEST:**

Please provide a table, for each applicable schedule, from 2016 through the test year, 2023, including, for each year specified, at a minimum:

- a. Decoupling target or allowed revenues;
- b. Actual revenues;
- c. Difference in actual versus target due to weather;
- d. Carryover from prior year (if any);
- e. Percentage change in rates due to Decoupling; and
- f. Please distinguish collections associated with carry-over balances in excess of the three percent limiter.

**RESPONSE:**

Please see Staff\_DR\_219 Attachment A for the requested information. This attachment includes information from March 2016 through November 2021. Decoupling data beyond November 2021 is not available.

**AVA response to OPUC DR 219  
Attachment A**

**is filed in electronic format**

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

JURISDICTION:	Oregon	DATE PREPARED:	02/22/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Scala	RESPONDER:	Jaime Majure
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 339	TELEPHONE:	(509) 495-7839
		EMAIL:	jaime.majure@avistacorp.com

**REQUEST:**

Please describe Avista’s plans and general timeline regarding HB 2475 differential rate implementation and Staff’s recent process proposal and evaluation criteria filed February 2, 2022 under Docket No. UM 2211.

**RESPONSE:**

Staff’s Interim Action Proposal Update, filed February 1, 2022 in Docket No. UM 2211, states the expectation that gas utilities be targeting a Q4 2022 program offering for differential rates and providing enhanced bill assistance in the interim. Avista plans to file an explanation of existing interim action by February 28, 2022, asserting that its standing Arrearage Management Program (AMP), offered through the Company’s Low-Income Rate Assistance Program (LIRAP), meets the requirements of interim action. The Company is currently working with its partner Community Action Agencies (CAAs) and other UM 2211 stakeholders to help gain insight into whether these parties are satisfied with the current AMP or whether they believe modifications need to be made to comply with Staff’s expectations for interim action. Please see Staff\_DR\_340 Attachment A for an explanation of the Company’s current program offerings and a brief summary of the Company’s intentions regarding HB 2475’s opportunity to offer differential rates. In addition, below is a brief timeline of events with regards to Avista’s HB 2475 differential rate implementation:

Date	Activity
February 11	File deferral application for expenses associated with HB 2475 differential rates
February 15	Community Action Agencies Meeting
February 16	Letter to stakeholders requesting feedback on proposed interim action
February 28	File explanation of existing interim action (UM 2211)
March timeframe	Low-Income Needs Assessment (LINA) data available
March 30	ADV 1254 Workshop: AMP update, introduce proposed LIRAP Bill Discount for collaboration/feedback
June 1	File tariffs to implement bill discounts
October 1	Bill Discounts effective

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

JURISDICTION:	Oregon	DATE PREPARED:	12/20/2021
CASE NO.:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Scala	RESPONDER:	Jaime Majure
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 223	TELEPHONE:	(509) 495-7839
		EMAIL:	jaime.majure@avistacorp.com

**REQUEST:**

Please describe current efforts to alleviate energy burden within the Company’s service territory. Please include, where applicable:

- a. Annual budgeted and actual amounts spent each year between 2013 and the test year 2023;
- b. Funding source;
- c. Actual and forecasted participation levels; and
- d. Implications of the UG 433 proposal, as initially filed.

**RESPONSE:**

Avista works with the Community Action Agencies (Agencies) within its service territory to provide low-income bill assistance programs—like the Company’s Low-Income Rate Assistance Program (LIRAP)—as well as low-income weatherization services through its Avista Oregon Low-Income Energy Efficiency (AOLIEE) program. Additional bill assistance offerings include Project Share, a donation-based program that provides bill assistance for customers experiencing financial hardship, and Avista’s COVID-19 Debt Relief Program, which was implemented temporarily in 2021 as a way to help mitigate the economic burden many customers experienced as a result of the pandemic.

Please see Staff\_DR\_223 Attachment A for the: a) annual budgeted and actual amounts spent on each of these programs; b) funding source for each program; and c) actual participation levels (grants provided, or homes weatherized) for each program. Regarding forecasted participation levels, the Company does not forecast the need for low-income services within its service territory, but rather depends on the Agencies to meet whatever need exists and, if needed, will adjust the annual budget for LIRAP accordingly. It is worth noting, however, that the rate for Avista’s LIRAP in Oregon, \$0.00451 per therm, has not been increased since the program’s inception in 2002. Avista is supportive of increasing the LIRAP rate and budget for energy assistance, but to date there has not been demand from the Agencies to increase the budget.

For the AOLIEE program, Avista bases its budget upon a forecast of 65 homes weatherized; ideally, the Company’s goal is weatherizing 90 homes per year. To increase participation in these programs, Avista has increased its marketing efforts surrounding weatherization, with specific targeting to customers that have received bill assistance. The Company also works closely with the Energy Trust of Oregon (ETO), who provides energy efficiency services to all of Avista’s Oregon customers which, in-turn, helps to alleviate energy burden within the Company’s service territory. Pending approval from the Commission, we are also currently working on launching On-

Bill Repayment (OBR) in collaboration with the ETO's Savings Within Reach program, which serves low to moderate income residential customers.

In sum, all of the efforts described above are intended to assist in alleviating customers' energy burden within its Oregon service territory.



**AVA response to OPUC DR 223  
Attachment A**

**is filed in electronic format**

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

JURISDICTION:	Oregon	DATE PREPARED:	12/21/2021
CASE NO.:	UG 433	WITNESS:	Dennis Vermillion
REQUESTER:	PUC Staff – Scala	RESPONDER:	Paul Kimball
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 217	TELEPHONE:	(509) 495-4584
		EMAIL:	paul.kimball@avistacorp.com

**REQUEST:**

Referring to Avista/100 Vermillion, page 7 at line 9, please provide:

- a. The results of each Voice-of-the-Customer survey or similar survey from 2015 to date of this request.
- b. The count of respondents to the most recently available survey, by zip code and the percentage of total Avista customers within each zip code.
- c. Please describe how Avista solicits respondents for the Voice-of-the-Customer survey.

**RESPONSE:**

- a. The table below reflects *Overall Satisfaction* from 2015 through 2021 Year to Date (through November 2021).

Year	Overall Satisfaction
2021 (YTD)	96%
2020	96%
2019	94%
2018	97%
2017	94%
2016	94%
2015	96%

- b. The Company will supplement once the requested information is received from MDC Research, the Company's Voice-of-the-Customer survey provider.
- c. Two files are generated and automatically sent to MDC Research each day – a file of actual calls received in the Call Center from the previous day and a file of completed service jobs from the previous day. MDC Research randomly selects customers to survey from each file and completes approximately 400 surveys per quarter.

Request	Residential 410	2016	2017	2018	2019	2020	2021 Through Nov.	
A	Decoupling target or allowed revenues	\$ 19,578,417	\$ 28,618,704	\$ 30,038,001	\$ 30,020,403	\$ 32,621,108	\$ 29,325,489	
B	Actual revenues	\$ 18,501,387	\$ 30,514,745	\$ 28,806,928	\$ 30,396,069	\$ 32,653,091	\$ 27,548,756	
	Deferral	\$ 1,077,030	\$ (1,896,041)	\$ 1,231,073	\$ (375,666)	\$ (31,983)	\$ 1,776,733	
C	Difference in actual versus target due to weather	\$ 1,605,238	\$ (46,438)	\$ 674,071	\$ (342,739)	\$ 576,494	\$ 692,108	Note: Positive deferrals are surcharges and negative deferrals are rebates.
	Difference in actual versus target due to conservation (not weather)	\$ (528,208)	\$ (1,849,603)	\$ 557,002	\$ (32,927)	\$ (608,477)	\$ 1,084,625	
D	Carryover from prior year (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
E	Percentage change in rates due to Decoupling	2.12%	-5.60%	2.72%	-2.71%	-0.05%	not available for 2021 at this time	
F	Please distinguish collections associated with carry-over balances in excess of the three percent limiter	-	-	-	-	-	-	

Request	Non-Residential 420, 424, 440, 444	2016	2017	2018	2019	2020	2021 Through Nov.	
A	Decoupling target or allowed revenues	\$ 10,198,535	\$ 14,515,437	\$ 15,875,017	\$ 15,849,457	\$ 17,897,865	\$ 17,443,982	
B	Actual revenues	\$ 9,294,216	\$ 15,331,478	\$ 15,968,220	\$ 17,227,643	\$ 17,786,415	\$ 16,160,092	
	Deferral	\$ 904,319	\$ (816,041)	\$ (93,203)	\$ (1,378,187)	\$ 111,450	\$ 1,283,890	
C	Difference in actual versus target due to weather	\$ 660,470	\$ (71,770)	\$ 329,748	\$ (260,604)	\$ 313,604	\$ 280,290	Note: Positive deferrals are surcharges and negative deferrals are rebates.
	Difference in actual versus target due to conservation (not weather)	\$ 243,849	\$ (744,271)	\$ (422,951)	\$ (1,117,583)	\$ (202,154)	\$ 1,003,600	
D	Carryover from prior year (if any)	\$ -	\$ 103,035	\$ -	\$ -	\$ -	\$ -	
E	Percentage change in rates due to Decoupling	3.00%	-5.60%	-0.09%	-4.61%	0.00%	not available for 2021 at this time	
F	Please distinguish collections associated with carry-over balances in excess of the three percent limiter	-	-	-	-	-	-	

Note: The carry over balance of 103,035 from 2016 was netted with a rebate in 2017 and therefore was not collected in 2018.

Staff-DR-223 Attachment A			Budget/Funding (a.)								
Program	Reporting Timeframe	Funding Source (b.)	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Project Share	Jan. through Dec.	Donation based: Customer, employee and corporate donations	\$ 48,976.85	\$ 46,559.95	\$ 51,172.22	\$ 49,836.19	\$ 46,884.74	\$ 47,055.41	\$ 44,057.92	\$ 40,805.85	\$ 37,158.62**
Avista Low Income Rate Assistance Program (LIRAP)	Oct. through Sept.	Tariff funded bill assistance program (Sch. 493)	\$ 322,548.00	\$ 235,813	\$ 186,902.00	\$ 212,000.00	\$ 206,608.00	\$ 184,858.00	\$ 243,805.00	\$ 254,982.00	\$ 258,020.00
COVID-19 Debt Relief	April through Sept.	Docket No. ADV 1237; deferred accounting treatment***									\$ 889,000
Avista Oregon Low-Income Energy Efficiency (AOLIEE) program	Jan. through Dec. (2021 Jan through Nov.)	Tariff funded weatherization assistance (Sch. 469)	***	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 660,000	\$ 660,000	\$ 874,023	\$ 874,023
Actual Spend (a.)											
Program	Reporting Timeframe	Funding Source (b.)	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Project Share	Oct. through Sept.	Donation based: Customer, employee and corporate donations	\$ 50,043.93	\$ 64,160.63	\$ 44,491.62	\$ 46,188.15	\$ 38,626.73	\$ 23,619.85	\$ 23,236.58	\$ 41,817.86	\$ 33,365.66
Avista Low Income Rate Assistance Program (LIRAP)	Oct. through Sept.	Tariff funded bill assistance program	\$ 198,202.00	\$ 211,250	\$ 154,967	\$ 185,789.00	\$ 199,062.00	\$ 133,267.10	\$ 179,804.00	\$ 187,378.00	\$ 220,620.00
COVID-19 Debt Relief	April through Sept.	Docket No. ADV 1237; deferred accounting treatment***									\$ 889,872.83
Avista Oregon Low-Income Energy Efficiency (AOLIEE) program	Jan. through Dec. (2021 Jan through Nov.)	Tariff funded weatherization assistance (Sch. 469)	\$ 53,116	\$ 234,006	\$ 335,391	\$ 170,554	\$ 269,469	\$ 420,735	\$ 476,258	\$ 447,209	\$ 370,714
Grants Provided (Project Share, LIRAP, Debt Relief) or Homes Weatherized (AOLIEE) (c.)											
Program	Reporting Timeframe	Funding Source (b.)	2013*	2014	2015	2016	2017	2018	2019	2020	2021
Project Share	Oct. through Sept.	Donation based: Customer, employee and corporate donations	262	300	218	200	167	109	118	233	159
Avista Low Income Rate Assistance Program (LIRAP)	Oct. through Sept.	Tariff funded bill assistance program	676	791	609	731	708	456	682	508	541
COVID-19 Debt Relief	April through Sept	Docket No. ADV 1237; deferred accounting treatment***									1,927
Avista Oregon Low-Income Energy Efficiency (AOLIEE) program	Jan. through Dec. (2021 Jan through Nov.)	Tariff funded weatherization assistance (Sch. 469)	26	104	92	56	63	52	58	46	32

Note: LIRAP available funding includes previous year's direct service carryover, interest and revenues for the program year.

\*To align the LIRAP program year with the LIHEAP program year, LIRAP 2013 numbers include the original 2012 LIRAP report (July 2011 through July 2012 report period) as well as a 2013 July 2013 through September 2013 "close gap period".

\*\*Project Share donations for 2021 include January through October donations only.

\*\*Deferred Accounting for these funds approved via Order No. 20-378 in Docket No. UM 2069.

\*\*\*Low-income weatherization was not set to a specified budget prior to 2014, but rather a percentage of the overall residential energy efficiency budget for OR, which for 2013 was \$621,658.

CASE: UG 433  
WITNESS: RYAN BAIN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 700**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Ryan Bain. I am a Senior Economist employed in the Utility  
3 Strategy and Integration Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/701.

8 **Q. What is the purpose of your testimony?**

9 A. In my testimony I analyze and review of Avista's load forecast and resulting  
10 sales and transportation revenue forecast.

**ISSUE 1. LOAD AND REVENUE FORECAST**

**Q. Please summarize the Company's load forecasting methodology.**

A. Avista utilizes Autoregressive Integrated Moving Average (ARIMA) models for its customer and demand forecasts. Like many other utilities, Avista breaks down its forecast into two components of load that are forecasted separately: use-per-customer (UPC) and number of customers – where these components can be multiplied to obtain the load. Economic and weather variables are used as explanatory variables in model forecasts for most sufficiently populated schedules. Schedules with few customers employ simple smoothing techniques to predict future periods.

**Q. What is an ARIMA model?**

A. An ARIMA model is a type of regression analysis that can remove trends and seasonality in a data series such that the differences between modeled values and historical actuals can be assumed to have been generated by one unpredictable random process across the entire time series. This characteristic of ARIMA models leaves the modeler reasonably assured that the model is using all available information and that it is appropriate to use for near-term forecasts. ARIMA is an acronym, with "AR" representing the autoregressive term, "I" representing the number of differences taken of the data, and "MA" representing the moving average term. Autoregression allows the model to use past values of the dependent variable to forecast future values, while the moving average term allows the model to utilize the error generated from past values to predict future values. Differencing the

1 data allows the model to examine the change in the dependent variable, or  
2 even the change in the change, as opposed to the level of the dependent  
3 variable such that the model exhibits certain well behaved properties.

4 **Q. Does Staff support the use of an ARIMA model for forecasting load?**

5 A. Yes. ARIMA models are used by all Oregon regulated utilities and remain  
6 the standard. ARIMA models are appropriate for short-term forecasting of  
7 natural gas usage because they can inform the model with information from  
8 previous time periods and control for certain statistical problems. Staff  
9 generally recommends ARIMA models for shorter-term forecasts because of  
10 their relative balance between complexity and simplicity. These models are  
11 complex enough to handle some of the main concerns when utilizing time-  
12 series data like non-stationarity, but also relatively common enough for most  
13 regression analysts to have some familiarity. Again, one of the main  
14 differences between an ARIMA model and a standard ordinary least squares  
15 model is that the ARIMA model allows you to eliminate some effects of a  
16 trend that can cause the model's error to grow over time.

17 **Q. What is non-stationarity and how does differencing solve the issue?**

18 A. Non-stationarity can be several things, but in general it means that the  
19 predicted variable does not have constant statistical properties over time.  
20 For example, in variables that increase over time, such as population, the  
21 average value would not remain constant. Regression models attempt to  
22 identify constant relationships between variables in order to predict future



1 values; if the relationship of two variables does not remain constant because  
2 of a trend, then the result of the regression could be spurious.

3 Differencing is one of the simplest ways to deal with this issue, i.e., a  
4 non-stationary series. Instead of estimating the gross level of the variable of  
5 interest, differencing looks at the change from year to year. If the change  
6 from year to year is not stationary, then another difference is taken, and the  
7 forecast looks at the change in the change from year to year. A crude  
8 analogy would be trying to predict the distance or location of a car  
9 expressed through a non-differenced regression. If the car were moving,  
10 the first difference would use the speed of a car to parse out where the car  
11 is. If the car was not moving at a constant speed, the second difference  
12 would look at how fast the car is accelerating to then solve how fast the car  
13 is moving, and then solve the car's location. This process of differentiating  
14 is repeated until stationarity is achieved. The number of differences (d)  
15 required to achieve stationarity is denoted as the "I" (Integrated) part of the  
16 ARIMA model.

17 **Q. What are the Autoregressive and Moving Average parts of an ARIMA**  
18 **model?**

19 A. These two parts define how much information from previous years is  
20 significant in the estimation of the current year. The Autoregressive portion  
21 (p) is the number of previous years or lags, of the estimated variable that  
22 are included. So, if last year's value was indicative of this year's value, but

1 the value from two years ago was not, then the AR portion of the model  
2 would include a single lag.

3 The moving average portion (q) defines the number of lags of the error  
4 term. This error term represents the unexplainable noise in the variable, or  
5 the difference between the predicted and actual amount. All three variables,  
6 p, d, and q are chosen during the model selection process. Many different  
7 metrics can be used to identify the optimal number of lags and differences,  
8 including the autocorrelation function and partial autocorrelation functions of  
9 variables.

10 Dr. Forsyth inspects several metrics and, on the previous advice of Staff  
11 and keeping in best practice, ultimately relies on the Akaike Information  
12 Criterion (AIC), which considers both goodness-of-fit and simplicity in the  
13 model selection process. The AIC ultimately aims to reduce model over-  
14 fitting.

15 **Q. Describe the Company's primary explanatory variable for residential**  
16 **UPC forecasts.**

17 A. Avista uses weather as the primary explanatory variable for UPC forecasts.  
18 Weather is broken down into heating degree days (HDD) and 'quality' heating  
19 degree days (QHDD) relative to a 65 degree Fahrenheit base for each of the  
20 major population centers in Avista's service territory: La Grande, Medford,  
21 Roseburg, and Klamath Falls. The quality heating degree days are heating  
22 degree days during the four coldest months of the year, December through  
23 March. The Company uses the most recent 20 years of weather data from

1 each city, which was changed from a 30-year moving average in 2013. Staff  
2 requested data demonstrating the difference in variance between 5 and 30  
3 year moving averages. The variance in the weather moving average variable  
4 decreases drastically when increasing from 5 to 20 years. Staff supports the  
5 Company's decision to utilize the 20-year moving average as it achieves a  
6 balance between reduced variance and ability to capture expected temperature  
7 changes due to climate change.

8 **Q. Describe the Company's primary explanatory variable for customer**  
9 **count forecasts.**

10 A. Avista uses population as both a direct forecast explanatory variable, in the  
11 case of Schedule 410, and an indirect forecast explanatory variable depending  
12 on schedule and region. When used indirectly, population is used to forecast  
13 employment. Employment estimates may then be used to forecast commercial  
14 customer counts. The population forecasts for each region come from IHS.  
15 These regional forecasts are reported by year, and Avista interpolates monthly  
16 population forecasts assuming a natural log growth function. These monthly  
17 population estimates are then used to forecast monthly customer counts based  
18 on regression analysis of historical trend.

19 **Q. Have wildfires resulted in any loss of customers?**

20 A. Yes. The company mentions in opening testimony having lost ~1000  
21 customers. Only the September 2020 Alameda Fire has impacted Avista  
22 customers since 2016, resulting in a total loss of 910 customers in Schedule  
23 410 and 110 customers in Schedule 420 in the Medford, OR region.

1 **Q. Has the COVID-19 pandemic resulted in any changes to the**  
2 **methodology behind the population forecasts?**

3 A. Yes. The Company states that to reduce ‘systematic error’<sup>1</sup> (understood to  
4 mean ‘unsystematic error’), it averages an in-house employment forecast  
5 with an employment forecast from IHS. Since the Spring of 2020, the  
6 company has relied solely upon the more dynamic employment forecast  
7 from IHS, as the company states their in-house forecasts have been ‘out of  
8 sync’ with those of IHS. Additionally, the Company has employed a COVID-  
9 19 statistical control variable during the pandemic period to account for  
10 potential breaks in trend. Staff supports these measures along with  
11 continued inspection for their appropriateness as the pandemic impacts  
12 evolve or attenuate.

13 **Q. Has the Company proposed any changes in load forecast methodology**  
14 **from the previous general rate case UG 389?**

15 A. No. Minor adjustments have been made, and inputs were updated, but no  
16 substantive changes to the forecast methodology were made in this case.

17 The Company incorporated Staff’s suggested changes from previous  
18 general rate cases, such as utilizing the AIC metric for model selection and  
19 the use of the Western Housing Starts (WHS) dataset as explanatory  
20 variables in the industrial model. It should be noted that with the migration  
21 of some timber product companies to different schedules, such as Medford  
22 area schedule 456 customers moving to schedule 440, the WHS starts

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<sup>1</sup> Avista/800, Forsyth/9, lines 13 to 15.

1 variable has lost explanatory power and has been replaced by the Industrial  
2 Production (IP) variable. Similarly, Company states that the lagged price  
3 variable for Medford area residential customers has lost statistical  
4 significance and may be omitted in future modelling.

5 Lastly, Company has combined the forecasts by region for schedule  
6 456 into one overall forecast, as it is a schedule largely unaffected by  
7 weather and its regional variation, thus allowing for one more stable  
8 forecast. Staff supports the continued inspection of variables for  
9 explanatory power and the transparent documentation of these changes.

10 **Q. Please summarize the Company's load forecasting results.**

11 A. The Company has forecast roughly 147 million therms total for Oregon usage  
12 in the test year filed in the Company's opening testimony. This is a roughly  
13 11.1 percent increase from the Company's base year. While the total customer  
14 count was projected to increase by 2.4 percent, the 11.1 percent increase in  
15 therms is understood to be primarily a result of a base year that includes large  
16 industrial pandemic impacts while robust industrial recovery is assumed for the  
17 test year.

18 After the Company's Fall 2021 forecasts were obtained by Staff through  
19 data request #161, it was observed that the Company has significantly revised  
20 its forecasts. Customer counts for the 2023 test year were revised up by 0.05  
21 percent, Oregon firm billed load decreased by 0.46 percent, and Schedule 456  
22 billed load was revised down by 11.19 percent in the test year. The Industrial  
23 Production explanatory variable was, as seen in Company data, revised down

1 considerably between the Spring and Fall 2021 forecasts by an average of  
 2 6.41 percent over the forecast horizon of Sep-2021 through Dec-2025. Again,  
 3 the large downward revision in forecasted schedule 456 therm sales reflects  
 4 the diminution in expectations of return to pre-pandemic trend as reflected in  
 5 the industrial production forecast. Please see Exhibit 1 inset below for a  
 6 breakdown of forecast changes between the Spring and Fall 2021 Customer  
 7 counts and therm sales (“load”) forecasts broken out by year for Schedule 456  
 8 and all other firm schedules.

Exhibit 1: Forecast-to-Forecast Changes, Spring 2021 to Fall 2021				
Year	OR System Firm Billed Customers	Year	OR System Firm Billed Load	OR Total 456 Billed Load
2021 Forecast	0.10%	2021 Forecast, Sep. to Dec.	0.76%	-9.51%
2022 Forecast	0.11%	2022 Forecast	-0.51%	-10.01%
2023 Forecast	0.05%	2023 Forecast	-0.46%	-11.19%
2024 Forecast	0.06%	2024 Forecast	-0.49%	-11.81%
2025 Forecast	0.08%	2025 Forecast	-0.40%	-12.21%

10 **Q. How did Staff review the Company’s forecast?**

11 A. Staff reviewed the workpapers for accuracy and load forecast overall for  
 12 reasonableness. Staff appreciates the Company’s organization and  
 13 documentation of its methodology for use in Staff’s review. Staff finds the  
 14 Company’s methodology, formulation, calculations, and revised data inputs  
 15 to be accurate and the forecast to be reasonable. Staff and stakeholders  
 16 were additionally able to hold a Microsoft Teams meeting with the Company  
 17 witness, Dr. Forsyth, on December 2, 2021, to ask clarifying questions and  
 18 review methodology.

1 **Q. Does Staff have any further comments?**

2 A. Yes. Staff asks that the Company maintain vigilance in monitoring its use of  
3 intervention variables and ad hoc data smoothing from month to month as a  
4 result of reported billing software irregularities. Staff additionally asks that  
5 the Company continue to provide a discussion on COVID-19 as it relates to  
6 the Company's load forecast.

7 **Q. How does the resulting revenue forecast compare to UG 389?**

8 A. In UG 389 the total sales and transportation revenue was approximately \$69  
9 million, while the revenue in this case is approximately \$75 million under  
10 current rates.

11 **Q. Does Staff recommend any adjustments?**

12 A. No. Staff does not recommend an adjustment.

13 **Q. Do you have other remarks?**

14 A. Yes. Staff's recommendations in this testimony could change after review of  
15 testimonies offered by other parties.

16 **Q. Does this conclude your testimony?**

17 A. Yes.

CASE: UG 433  
WITNESS: RYAN BAIN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 701**

**Witness Qualifications Statement**

**March 3, 2022**



**WITNESS QUALIFICATIONS STATEMENT**

**NAME:** Ryan Bain

**EMPLOYER:** Public Utility Commission of Oregon

**TITLE:** Senior Utility Analyst  
Utility Strategy and Integration Division

**ADDRESS:** 201 High Street SE. Suite 100  
Salem, OR. 97301

**EDUCATION:** Ph.D., Economics (2020)  
Washington State University

B.S., Economics (2009)  
Texas A&M University

**EXPERIENCE:** Prior to joining the Oregon Public Utility Commission as a Senior Analyst in the Utility Strategy and Integration Division, I was employed as an economist with a forensic economics consultancy in the Dallas / Fort Worth area. My peer reviewed published research involves understanding information impacts on national and local agricultural commodity markets, and I have presented research on testing the accuracy of various forecasting methods in the case of agricultural commodities before a meeting of economic professionals.

CASE: UG 433  
WITNESS: RYAN BAIN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 702**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

**Staff Exhibit 702**

**Is**

**Filed in electronic format**

Exhibit 1: Forecast-to-Forecast Changes, Spring 2021 to Fall 2021				
Year	OR System Firm Billed Customers	Year	OR System Firm Billed Load	OR Total 456 Billed Load
2021 Forecast	0.10%	2021 Forecast, Sep. to Dec.	0.76%	-9.51%
2022 Forecast	0.11%	2022 Forecast	-0.51%	-10.01%
2023 Forecast	0.05%	2023 Forecast	-0.46%	-11.19%
2024 Forecast	0.06%	2024 Forecast	-0.49%	-11.81%
2025 Forecast	0.08%	2025 Forecast	-0.40%	-12.21%

om DR#161 in UG 433 (snipped inset for reference).

**Forecast-to Forecast Changes, Spring 2021 to Fall 2021**

<b>Year</b>	<b>OR System Firm Billed Customers</b>	<b>Year</b>	<b>OR System Firm Billed Load</b>	<b>O</b>
<b>2021 Forecast</b>	<b>0.10%</b>	<b>2021 Forecast, Sept to December</b>	<b>0.76%</b>	<b>-</b>
<b>2022 Forecast</b>	<b>0.11%</b>	<b>2022 Forecast</b>	<b>-0.51%</b>	<b>-</b>
<b>2023 Forecast</b>	<b>0.05%</b>	<b>2023 Forecast</b>	<b>-0.46%</b>	<b>-</b>
<b>2024 Forecast</b>	<b>0.06%</b>	<b>2024 Forecast</b>	<b>-0.49%</b>	<b>-</b>
<b>2025 Forecast</b>	<b>0.08%</b>	<b>2025 Forecast</b>	<b>-0.40%</b>	<b>-</b>

<b>OR Total</b>
<b>56 Billed</b>
<b>Load</b>
<b>-9.51%</b>
<b>10.01%</b>
<b>11.19%</b>
<b>11.81%</b>
<b>12.21%</b>

CASE: UG 433  
WITNESS: MADISON BOLTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Madison Bolton. I am a Utility and Energy Analyst employed in the  
3 Utility Strategy and Integration Division of the Public Utility Commission of  
4 Oregon (OPUC). My business address is 201 High Street SE, Suite 100,  
5 Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/801.

8 **Q. What is the purpose of your testimony?**

9 A. The purpose of my testimony is to address Avista Corporation's (Avista)  
10 materials and supplies inventory, rate case expense, atmospheric testing  
11 expense, and demand side management (DSM) lost revenues.

12 I recommend the following adjustments:

13 Materials and Supplies – (\$4,078,085)

14 Atmospheric Testing Expense – (\$10,434)

15 **Q. Did you prepare an exhibit for this docket?**

16 A. Yes. I prepared the following Exhibits:

- 17 • [Exhibit Staff/801](#) – Witness Qualifications
- 18 • [Exhibit Staff/802](#) – Average Monthly Averages for Materials & Supplies
- 19 • [Exhibit Staff/803](#) – Adjustment analysis for AT Testing
- 20 • [Exhibit Staff/804](#) – No adjustment exhibit for Rate Case Expenses
- 21 • [Exhibit Staff/805](#) – Avista Response to DR No. 229, Avista Response to
- 22 DR No. 225.



1 **Q. How is your testimony organized?**

2 A. My testimony is organized as follows:

3	Issue 1, ----- Materials and Supplies (Non-Fuel).....	3
4	Issue 2, ----- Atmospheric Testing.....	7
5	Issue 3, ----- Rate Case Expense .....	9
6	Issue 4, ----- DSM Lost Revenues .....	10



1 stipulated amount of cash working capital. In a stipulation adopted by the  
2 Commission, Avista agreed to perform sufficient analysis to ensure there is no  
3 double counting between cash working capital and rate base and to review and  
4 document its treatment of materials and supplies in its supporting testimony.<sup>5</sup>

5 **Q. Please outline Avista's proposal for Materials and Supplies in this**  
6 **case.**

7 A. Avista witness Kaylene J. Schultz describes the Materials and Supplies 1.06  
8 adjustment in the following testimony:

9 "The adjustment in column (1.06), Materials & Supplies  
10 Investment, adjusts Oregon's share of the Company's twelve-  
11 months ended December 31, 2020 average-of-monthly  
12 averages (AMA) investment in materials and supplies  
13 inventory. In Docket No. UG-246, the Parties to the case  
14 agreed that this investment should be included in rate base, so  
15 Oregon's share of this investment is included in its monthly  
16 Results of Operations report. This adjustment restates the  
17 balance included in Results of Operations for updated  
18 allocation factors in this case. This adjustment increases rate  
19 base by \$5,000 and has \$0 impact on net operating income or  
20 revenue requirement."<sup>6</sup>

21 Avista is seeking an adjustment of \$4,820 for Materials and Supplies. This  
22 adjustment is due to the restating of the Oregon allocated portion of Materials  
23 and Supplies using the company's proposed allocation factor (9.307%).<sup>7</sup> The  
24 total inventory allocated for Oregon totals \$4,078,085.

25 **Q. Please describe Staff's analysis of Avista's proposed Materials and**  
26 **Supplies expenses.**

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<sup>5</sup> *In the Matter of Avista Corporation Request for Rate Revision*, Docket UG 389, Order No. 20-468, Appendix C at 5.

<sup>6</sup> See *Avista/500*, Schultz/13.

<sup>7</sup> Based upon Schultz Work paper, "1.06 Materials and Supplies".

1 A. Staff reviewed the responses to the Standard DR for Materials and Supplies.  
2 Staff also reviewed Avista's proposed Materials and Supplies inventory and  
3 adjustments for previous rate cases (Dockets UG 246, UG 325, UG 366, and  
4 UG 389),<sup>8</sup> Staff testimony on this issue, and the average of monthly averages  
5 (AMA) for FERC account 154 from 12/01/2019-12/01/2020.<sup>9</sup>

6 **Q. Does Staff have any adjustments to the Company's proposed Materials  
7 and Supplies adjustment?**

8 A. Yes. While the Commission has traditionally allowed materials and supplies  
9 inventory to be included in rate base, the same precedent does not apply in  
10 this case. Avista uses a Lead Lag Study and proposes including Cash Working  
11 Capital (CWC), a topic addressed by Staff witness Brian Fjeldheim. Avista was  
12 accordingly required to review and document its treatment of materials and  
13 supplies and perform sufficient analysis to ensure there is no double counting.

14 In its Opening Testimony, Avista simply asserts there is no double  
15 counting of materials and supplies and cash working capital because a similar  
16 issue was considered in Docket UE 283.<sup>10</sup> Docket UE 283 was a 2014 general  
17 rate case for Portland General Electric (PGE) in which PGE agreed to use an  
18 independent third-party to conduct a lead-lag study to evaluate whether there  
19 was double-counting of materials and supplies in working cash and inclusion of

---

<sup>8</sup> Staff reviewed UG 389 Materials and Supplies Adjustment, UG 366 Materials and Supplies Adjustment, UG 325 Materials and Supplies Adjustment. UG 246 Materials and Supplies Adjustment.

<sup>9</sup> [Exhibit Staff/800. Bolton/802.](#)

<sup>10</sup> *Avista/500, Shultz/46.*

1 materials and supplies inventory in rate base.<sup>11</sup> While a review for double-  
2 counting in PGE's accounts was completed in Docket UE 283, that review was  
3 specific to PGE with the result being simply that no changes to working capital  
4 for the test year were required.

5 Staff notes that had this issue been resolved in Docket UE 283, there  
6 would have been little reason to require further analysis of this issue, as  
7 required under Order No. 20-468. Additionally, Staff has previously stated that  
8 natural gas and electric industries are sufficiently different, questioning the  
9 accuracy of natural gas utilities' working capital allocations when based on  
10 electric utility cases.<sup>12</sup> As filed, the Company's assessment does not  
11 adequately evaluate and address the double counting concern. Without  
12 sufficient analysis to prove double counting is not occurring, Staff recommends  
13 a disallowance of the proposed \$4,078,085 for materials and supplies inventory  
14 in rate base.

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<sup>11</sup> *In the Matter of Portland General Electric Company*, Docket UE 283, Order No. 14-422.

<sup>12</sup> See *Staff/102, Gardner and Muldoon/11*, UG 246.

1 **ISSUE 2, ATMOSPHERIC TESTING**

2 **Q. Please describe Avista's Atmospheric Testing program.**

3 A. Atmospheric Testing (AT) expenses include the cost of compliance with a  
4 federal safety mandate to inspect all portions of natural gas pipelines in contact  
5 with the air for signs of corrosion. Until 2016, Avista inspected all meters in  
6 Oregon once every three years. Between 2016 and 2017, the Company  
7 transitioned to testing one-third of Oregon meters each year. Avista is  
8 continuing to use this yearly testing method, therefore AT expenses from years  
9 2018-2021 are more representative of costs going forward.<sup>13</sup>

10 **Q. Please describe the Company's treatment of Atmospheric Testing**  
11 **expense in the test year.**

12 A. The Company did not explicitly provide this information in testimony or in its  
13 work papers.

14 **Q. Has Avista incorporated Atmospheric Testing expense into the test year?**

15 A. Yes. In the supplemental response to DR 229, Avista states that there is  
16 \$289,813 of Atmospheric Testing expense incorporated into the test year. This  
17 test year expense is \$2,382 greater than the 2020 base year expense.

18 **Q. Please describe Staff's analysis of Avista's proposed Atmospheric**  
19 **Testing expenses.**

20 A. Staff examined Avista's response to Staff Data Request No. 229 and Avista's  
21 supplemental response, which asks for historic expense data on the

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<sup>13</sup> [Exhibit Staff/800. Bolton/805.](#)

1 Atmospheric Testing Program. Staff examined the trend of the expense data  
2 as well as the transactional detail relating to the program.

3 **Q. Does Staff have any adjustments to the Company's proposed**  
4 **Atmospheric Testing expense?**

5 A. Yes. From 2018 to 2019, AT expenses escalated by about 12 percent, far  
6 exceeding the rate of inflation. AT expense increased again from 2019 to 2020  
7 leading to an unrealistically high base year. Avista's proposed test year  
8 expense would result in an 8 percent increase from 2021. Staff examined the  
9 3-year average from 2019, 2020, and 2021 to smooth the artificially high base  
10 year. Staff found the 3-year average to be \$279,378, while Avista's proposed  
11 expense for the test year is \$10,434 greater.<sup>14</sup>

12 **Q. What is your recommendation?**

13 A. Staff recommends an adjustment of \$10,434 to the test year AT expense,  
14 resulting in \$279,378 incorporated in the test year.

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<sup>14</sup> [Exhibit Staff/800. Bolton/803.](#)

1 **ISSUE 3, RATE CASE EXPENSES**

2 **Q. Please describe the Company's treatment of rate case expenses in the**  
3 **test year.**

4 A. The Company did not explicitly provide this information in testimony or in its  
5 work papers.

6 **Q. Has Avista incorporated rate case expense into the test year?**

7 A. Yes. In the response to DR 227, Avista states that there is \$59,909 of rate  
8 case expense incorporated into the test year.

9 **Q. Please describe Staff's analysis of Avista's rate case expenses.**

10 A. Staff issued data requests to examine historic rate case expenses,  
11 transactional detail pertaining to rate case expenses, and the total amount of  
12 rate case expense incorporated into the test year. Staff examined the historic  
13 trend of the data as well as the transactional detail relating to the expenses.

14 **Q. Does Staff have any adjustments to the Company's proposed rate case**  
15 **expense?**

16 A. No. Avista's test year rate case expense is a 5.64 percent decrease over the  
17 base year 2020 and a 30.36 percent decrease from the most recent 3-year  
18 average.<sup>15</sup> The test year expense does not deviate significantly from the 3-  
19 year trend.

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<sup>15</sup> [Exhibit Staff/800. Bolton/804.](#)



1           **ISSUE 4, DEMAND-SIDE MANAGEMENT (DSM) LOST REVENUES**

2           **Q. Please describe the Company's treatment of DSM lost revenues in the**  
3           **test year.**

4           A. In Docket No. UG 288, a decoupling mechanism was adopted to drive greater  
5           energy conservation in Oregon. As a condition to establish decoupling, Avista  
6           had to turn administration of its conservation programs over to the Energy  
7           Trust of Oregon (ETO).<sup>16</sup>

8           **Q. Please describe Staff's analysis of Avista's DSM lost revenues.**

9           A. Staff issued data requests to examine total and monthly lost revenues for DSM  
10           programs from 2017 through the test year. In the Company's response to DR  
11           225, the Company states that due to the ETO operating the DSM programs  
12           from 2017 through the test year, Avista is not able to answer the request  
13           broken down by rate schedule.

14                     However, included in the response is a table displaying Oregon deferral  
15           balances for Avista's Residential and Non-Residential customers, including the  
16           lost margins from DSM efforts by Avista and ETO. The response states that  
17           the performance of the decoupling mechanism has been balanced for the first  
18           five years and has ultimately rebated \$1.3 million to customers in that time  
19           period.<sup>17</sup> Lastly, Staff reviewed ETO's general efficiency revenue data for  
20           Avista and compared it to the deferral amounts provided in Staff's most recent

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<sup>16</sup> See Docket No. UG 288, Order No. 16-109.

<sup>17</sup> [Exhibit Staff/800. Bolton/805.](#)

1 report in Docket No. UM 1753.<sup>18</sup> The revenues and deferred amounts appear  
2 to be calculated and tracked properly.

3 **Q. Does Staff have any adjustments to the Company's DSM lost revenues or**  
4 **decoupling methodology?**

5 A. No. The methods and calculation used in the decoupling mechanism do not  
6 appear to warrant an adjustment for DSM lost revenues at the time this  
7 testimony is filed.

8 **Q. Does Staff have any further comments?**

9 A. Yes. Staff notes that any of the findings or recommendations in this testimony  
10 may change after Staff reviews other parties' testimony.

11 **Q. Does this conclude your testimony?**

12 A. Yes.

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<sup>18</sup> *Application for reauthorization of deferred account related to the natural gas decoupling mechanism, Docket No. UM 1735.*

CASE: UG 433  
WITNESS: MADISON BOLTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 801**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Madison Bolton

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst  
Utility Strategy & Integration Division

ADDRESS: 201 High Street SE. Suite 100  
Salem, OR. 97301

EDUCATION: B.A. Carroll College, Helena, Montana  
Major: Biology, 2017

M.ENV. University of Colorado, Boulder, Colorado  
Specialization: Renewable and Sustainable Energy, 2020

EXPERIENCE: Since September 2021, I have been employed by the Oregon Public Utility Commission. I currently hold the position of Utility Analyst 2 in the Utility Strategy and Integration Division

From 2019 to 2020 I worked as a graduate research analyst at E Source where I conducted research for utility clientele on large non-residential energy consumers.

Additionally, in 2020 I assisted Camus Energy in researching the feasibility of electric grid management software

CASE: UG 433  
WITNESS: MADISON BOLTON

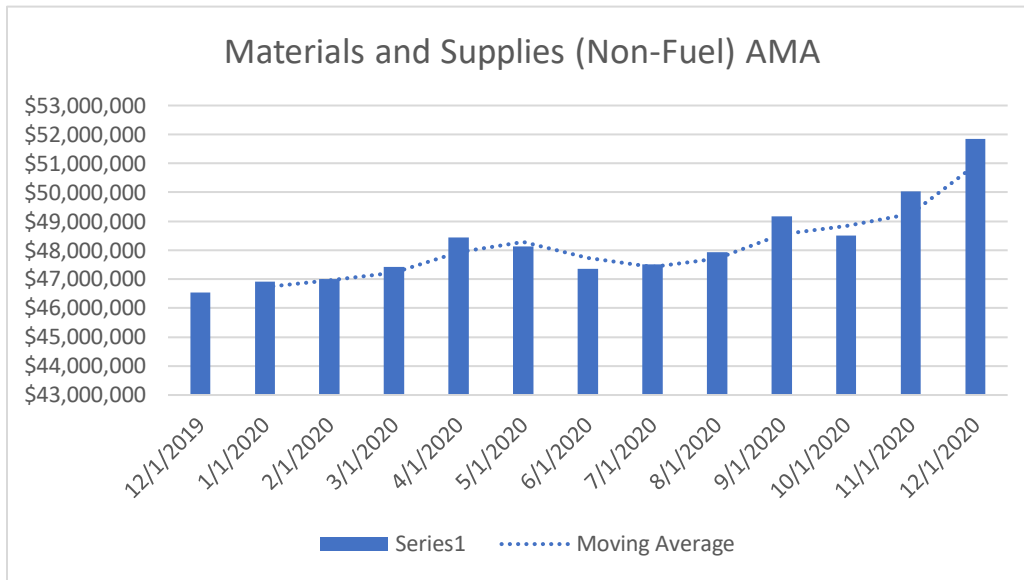
**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 802**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

FERC 154 Average Monthly Averages (AMA) 12/1/2019-12/1/2020



CASE: UG 433  
WITNESS: MADISON BOLTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 803**

**Exhibits in Support  
Of Opening Testimony**

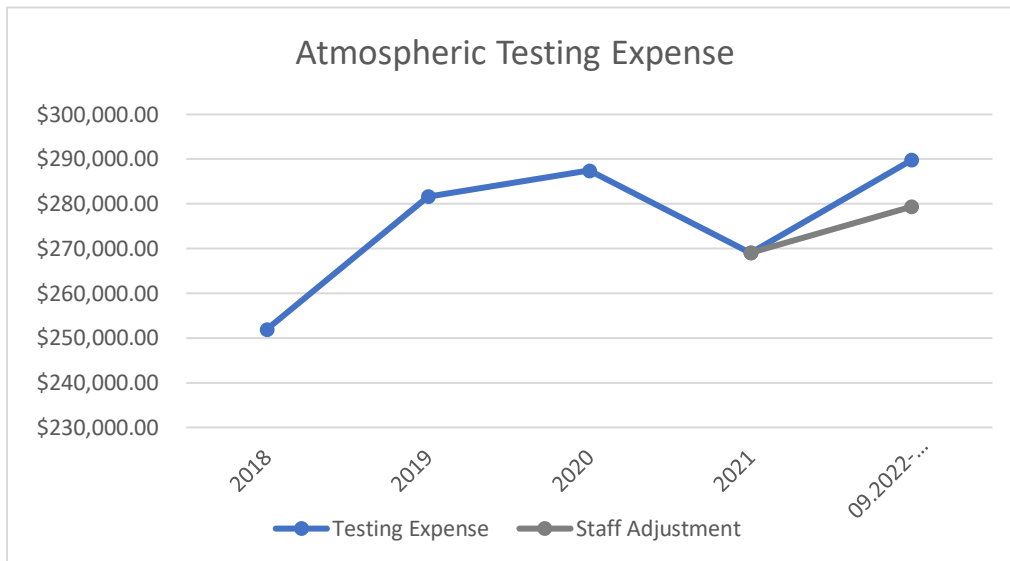
**March 3, 2022**

Issue: Atmospheric Testing Expense

	Year	Actuals
	2018	\$251,960.19
	2019	\$281,652.27
base year	2020	\$287,430.45
	2021	\$269,052.91
test period	09.2022-08.2023	\$289,812.91

3 year average  
\$ 279,378.54

Test Year Difference from average  
\$ 10,434.37  
3.73%





CASE: UG 433  
WITNESS: MADISON BOLTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 804**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

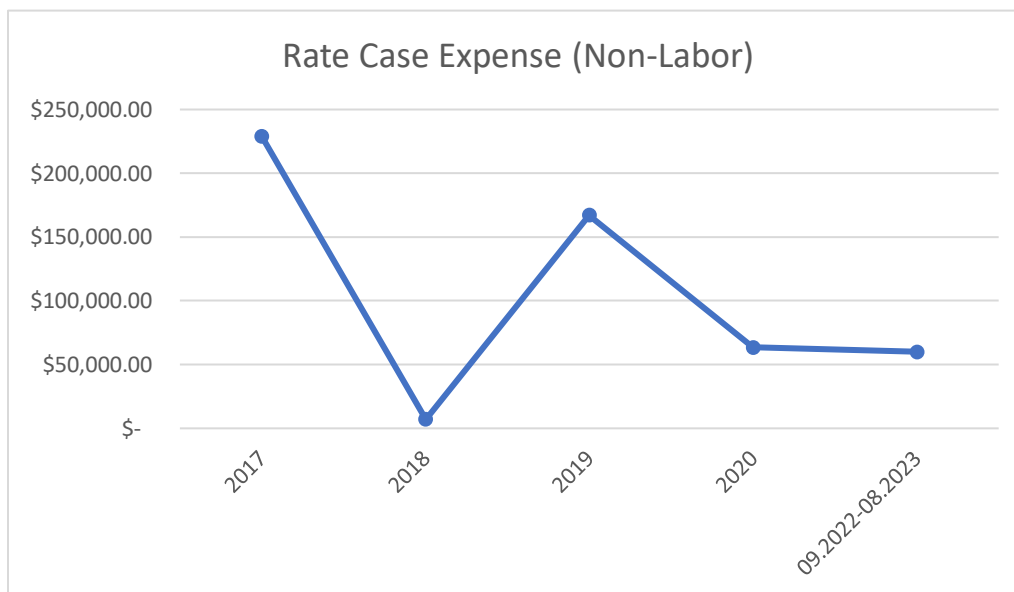
Issue: Rate Case Expense

				base year	test year
Year	2017	2018	2019	2020	09.2022-08.2023
Non-Labor Rate Case Expense	\$ 228,853.40	\$ 6,989.58	\$ 167,070.85	\$ 63,491.64	\$ 59,909.00

3 year average
\$ 79,184.02

Test year difference
\$ (19,275.02)
-30.36%

Test year vs base year
\$ (3,582.64)
-5.64%



CASE: UG 433  
WITNESS: MADISON BOLTON

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 805**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	12/21/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Bolton	RESPONDER:	Kaylene Schultz
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 229	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Please provide total actual and budgeted yearly expenditures for atmospheric testing from 2017 through the test year 2023. Please provide the data in electronic, Excel format with all formulae and cell references intact.

**RESPONSE:**

Please see Staff\_DR\_229 Attachment A for annual actual and budgeted atmospheric testing expenditures (Project 06805023 - Atmospheric Corr Inspect Or) from 2017 through 2021 year to date (as of December 17, 2021). See Staff\_DR\_228 Attachment A for the calculation of the level of expense pro formed in the Test Year (September 1, 2022 – August 31, 2023) based on 2020 Base Year expenses escalated by September 2021 CPI percentages (consistent with the Company's original filing) for Oregon related atmospheric testing.

Please also note that the Company transitioned from testing all of Oregon territory every three years to testing one third of Oregon territory every year during 2016 and 2017. Years 2018 through 2021 YTD will be more representative of Atmospheric testing costs going forward.

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

JURISDICTION:	Oregon	DATE PREPARED:	12/22/2021
CASE NO:	UG 433	WITNESS:	Joseph Miller
REQUESTER:	PUC Staff – Bolton	RESPONDER:	Patrick Ehrbar
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 225	TELEPHONE:	(509) 495-8620
		EMAIL:	Patrick.ehrbar@avistacorp.com

**REQUEST:**

Please provide total and monthly lost revenues to DSM programs from years 2017 through the test year 2023. Please provide the data in electronic, Excel format with all formulae and cell references intact.

**RESPONSE:**

As discussed in response to Staff Data Request No. 220, for Oregon, the decoupling mechanism was adopted in Docket No. UG-288. As a condition to establishing the decoupling mechanism in that case, and to effectuate the drive for more energy conservation in Oregon, Avista was required to turn the administration and program management of its non-Low Income conservation programs over to the Energy Trust of Oregon – ETO – (see “Stipulation Resolving Specific Issues – Docket UG-288”, ¶7). Prior to the establishment of decoupling, Avista administered all of its energy efficiency programs. Turning those programs over to a third-party was a substantial concession by the Company, as the Company gave up a substantial touch point with our customers (something it did not have to give up as a concession in Washington or Idaho).

With ETO operating the majority of our DSM programs in 2017 through the test year, their reporting to the Commission doesn’t breakdown activity by rate schedule. As such, Avista is not able to perform such a calculation.

It is important to review how the mechanism has performed for customers in Oregon. Provided in the table below are the deferrals, by year, by Group (Residential and Non-Residential). As you will see, the performance has been very balanced over the first 5 years, and include the lost margins from DSM efforts by Avista and ETO. In 2016 and 2018, overall, there was a deferral in the surcharge direction. The opposite for 2017 and 2019, with rebate deferrals. For 2020, the results were flat. In summary, Avista has actually rebated \$1.3 million to customers over the first 5 years.

Oregon Deferral Balances						
	2016	2017	2018	2019	2020	Summary
Residential	\$ 1,121,435	\$(1,920,447)	\$1,269,242	\$ (368,943)	\$(31,227)	\$ 70,060
Non-Residential	\$ 907,621	\$ (851,275)	\$ (107,087)	\$(1,411,788)	\$ 99,108	\$(1,363,421)
Total	\$ 2,031,072	\$(2,769,705)	\$1,164,173	\$(1,778,712)	\$ 69,901	\$(1,283,271)

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 900**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Bret Farrell. I am a Utility and Energy Analyst employed in the  
3 Utility Strategy and Integration Division of the Public Utility Commission of  
4 Oregon (OPUC). My business address is 201 High Street SE, Suite 100,  
5 Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in [Exhibit Staff/901](#)

8 **Q. What is the purpose of your testimony?**

9 A. The purpose of my testimony is to address Avista Corporation's (Avista)  
10 revenue requirement for Operations and Maintenance (O & M) Expense (Non-  
11 Labor), Administrative and General (A & G) Expense (Non-Labor), and  
12 Maintenance of General Plant.

13 I recommend the following adjustments:

14 O & M – (\$458,009)

15 A & G – (\$41,455)

16 Maintenance of General Plant – (\$7,757)

17 **Q. Do the findings and recommendations in your testimony represent**  
18 **Staff's final determinations in this case?**

19 A. No. Staff's findings and recommendations are subject to change after review  
20 of other parties' testimony.

21 **Q. Did you prepare any exhibits for this docket?**

22 A. Yes, I prepared the following Exhibits:

23 • [Exhibit Staff/901](#) – Witness Qualifications

- 1 • [Exhibit Staff/902](#) – Work paper showing adjustment calculations for
- 2 O&M
- 3 • [Exhibit Staff/903](#) – Work paper showing adjustment calculations for A&G
- 4 • [Exhibit Staff/904](#) – Work paper showing adjustment calculations for
- 5 Maintenance of General Plant
- 6 • [Exhibit Staff/905](#) – Avista Responses to Staff Data Request No. 213
- 7 • [Exhibit Staff/906](#) – Avista Responses to Staff Data Request No. 330

8  
9 **Q. How is your testimony organized?**

10 A. My testimony is organized as follows:

11	Issue 1, Operations and Matienance Expense .....	3
12	Issue 2, Administrative and General Expense .....	6
13	Issue 3, Maintenance of General Plant .....	8
14		



**ISSUE 1, OPERATIONS AND MAINTENANCE EXPENSE (NON-LABOR)**

1           **Q. What is the Company’s proposal for distribution operations and**  
2           **maintenance expense?**

3           A. Avista is proposing to increase operations and maintenance expenses from  
4           \$8.34 million in the base year to \$8.92 million in the test year. This represents  
5           an increase of more than \$581,000, or 7 percent.<sup>1</sup> The Company in its filing  
6           indicates that, “Except for a few specific cost items, non-labor costs were  
7           adjusted using the most current consumer price index (“CPI”).<sup>2</sup> Adjustments  
8           made to the base year operation expenses were largely from an increase to  
9           labor costs – approximately \$233,000 – and from increased non-labor  
10          expenses – approximately \$348,000.

11          **Q. Were there any issues or errors with Avista’s initial filing?**

12          A. Yes. Staff examined Avista’s initial filing and their proposed Test Period  
13          Expense Adjustment (2.00) and found there to be inconsistencies. First, the  
14          base year expense amounts for FERC accounts 870 – 894 did not match the  
15          amounts that were provided in Avista’s response to SDR 57 or Staff DR 213.  
16          Second, the All-Urban CPI that Avista was using was incorrect. Through  
17          discovery, Avista submitted Supplemental DR 136, Attachment C which  
18          provided staff with a revised Test Period Expense Adjustment (2.00) work  
19          paper that contained the correct base year expense totals for FERC accounts  
20          870-894 and provided an updated All-Urban CPI.  
21

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<sup>1</sup> See Avista/501, Schultz

<sup>2</sup> See Avista/500, Schultz/5

1 **Q. Please describe the errors in Avista's initial filing.**

2 A. Avista inadvertently excluded certain non-standard labor expenditure types  
3 from the labor adjustments (Adj. 2.03 – Non-Executive Labor, Adj. 2.04 –  
4 Executive Labor, and Adj. 3.02 – Restate Salaries and Wages). Those costs  
5 should have been in those adjustments, but due to the inadvertent error, they  
6 flowed through Adj. 2.00 – Test Period Expense. The updated Test Period  
7 Expense Adjustment workpapers provided by Avista as Staff\_DR\_136  
8 Attachment B Supplemental and Staff\_DR\_136 Attachment C Supplemental  
9 (inclusive of updated CPI estimates) account for these changes. Avista also  
10 updated the labor adjustments to include these certain non-standard labor  
11 expenditure types, as reflected in Staff\_DR\_092 Supplemental.

12 **Q. Please describe any remaining issues with Avista's revised Test Period**  
13 **Expense Adjustment work paper.**

14 A. Avista did not use the typical escalators that have been relied upon by the  
15 Oregon Commission. It is Staff policy<sup>3</sup> to use the Consumer Price Index – All  
16 Urban Consumers for the U.S. (CPI, Urban U.S.) as published by the State of  
17 Oregon Office of Economic Analysis (OEA) for year over year escalation. The  
18 All Urban CPI measures price changes in a fixed market basket of goods and  
19 services in categories, generally including housing, apparel, transportation,  
20 medical care, recreation, education, and others to urban consumers.<sup>4</sup> The most

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<sup>3</sup> See Oregon Public Utility Commission Order No. 99-697 (UG 132), page 43.

<sup>4</sup> See *In the Matter of PacifiCorp's Proposal to Restructure and Reprice its Services in Accordance with the Provisions of SB 1149, UE 116*, Order 01-787 at 40 n10 (September 7, 2001); *In the Matter of Northwest Natural*, UG 132, Order No. 99-697 at 43 (November 12, 1999).

1 recent release was the December 2021 report, released November 17, 2021.<sup>5</sup>  
2 According to Appendix A of this report, the percentage change for U.S. All  
3 Urban CPI for 2020 to 2021 and 2021 to 2022 is 4.3 percent, and 3.0 percent,  
4 respectively. These estimates differ from the CPI estimates used by Avista in  
5 the revised Test Period Expense Adjustment work paper, which uses 5.3  
6 percent for 2021 and 2.6 percent for 2022<sup>6</sup>. Staff uses the most recent CPI  
7 estimates (4.3 percent for 2021 and 3.0 percent for 2022) to escalate costs and  
8 this is reflected in staff's adjustment.

9 **Q. Please describe your review and analysis of Avista's distribution O&M**  
10 **expenses.**

11 A. Staff first reviewed the non-labor distribution O&M expenses for the historical  
12 base years of 2010 through 2020.<sup>7</sup> This review included looking at trends,  
13 transactional details, and the revised Test Period Expense Adjustment (2.00)  
14 workpaper provided by Avista. Staff initially looked at the annual increase in  
15 non-labor distribution O&M expenses for the past three years to determine  
16 whether the proposed increase in the test year is consistent with historical  
17 increases. Staff also reviewed transaction details from the base year expense  
18 to ensure expenditures are justifiable for normal utility operations.

19 **Q. What does Staff conclude from its review?**

20 A. Based on its review, Staff finds the proposed test-year expense for FERC  
21 account 893000 (Meters & House Regulators) to be too high. Accordingly,

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5 <https://www.oregon.gov/das/oea/pages/forecastecorev.aspx>

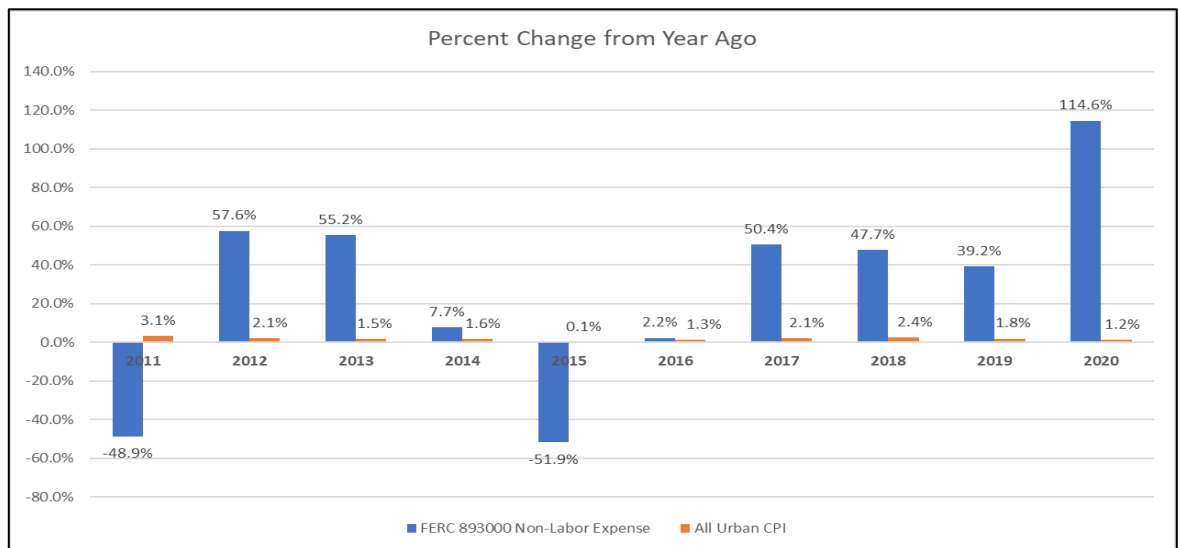
6 See Avista/500, Schultz Work paper 2.00 G-FE Test Period Expense Adjustment

7 [Exhibit Staff/900, Farrell/905, Avista Responses to Staff Data Request No. 213](#)

1 Staff proposes an adjustment reducing the test year expense by \$435,427. To  
 2 arrive at this adjustment, Staff averaged the expense of 2019 and the two  
 3 preceding years, and scaled up by the most recent CPI estimates from the  
 4 Oregon Office of Economic Analysis (4.3 percent for 2021 and 3.0 percent for  
 5 2022) to arrive at a total expense of \$ \$224,944 for the 2022 test year<sup>8</sup>. Avista  
 6 is proposing \$660,371 for the 2022 test year.

7 **Q. Why does Staff propose this adjustment?**

8 A. In looking at the two years preceding the base year, 2018 and 2019, Staff  
 9 notes that FERC 893000 expense increased 39.2 percent from 2018 to 2019,  
 10 and 114.6 percent from 2019 to 2020. In contrast, the Consumer Price Index  
 11 that Avista and Staff generally use to escalate to test year costs, only  
 12 increased by 3.1 percent over that period. The following chart shows the year-  
 13 over-year percent change in FERC 893000 non-labor expense compared to  
 14 the All-Urban CPI.



15

<sup>8</sup> [Exhibit Staff/900, Farrell/902, Staff Work paper.](#)

1 Because of the marked increase in expense in 2019 and 2020 – far exceeding  
2 the rate of inflation – Staff believes Avista’s base year expense is an artificially  
3 high starting point to determine reasonable expense for the test year. Using a  
4 three-year average as a means of “smoothing” out the steep increases from  
5 the two prior years normalizes the base year expense. Normalizing the base  
6 year expense provides a more reasonable level.

7 **Q. Did Avista state the cause of the increase from 2019 to 2020?**

8 A. Yes, in response to Staff DR 330<sup>9</sup> Avista stated that the two main causes of the  
9 increase are attributable to an increased cost for the contractor performing  
10 work and materials issued for meter and regulator protection devices and a  
11 newly approved fitting. There have been an increased number of bollards and  
12 guardrail meter guards installed on meters and house regulators from 2019 to  
13 2020. Additionally, Avista stated that the contractor performing this work  
14 increased their cost at this time as well. Secondly, Avista approved the use of  
15 a breakaway fitting in 2020, with the move to this fitting, a larger order was  
16 placed to stock this item for use.

17 **Q. Does Staff recommend any further adjustments?**

18 A. Yes. As previously noted in my testimony, the CPI estimates that Avista used  
19 in their revised Test Period Expense Adjustment (2.00) work paper were  
20 incorrect and therefore needed to be updated. The updated CPI estimates

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<sup>9</sup> [Exhibit Staff/900, Farrell/906, Avista Responses to Staff Data Request No. 330](#)

1 used by Staff to escalate costs (4.3 percent for 2021 and 3.0 percent for 2022)  
2 led to an additional test year expense adjustment of (\$22,582).<sup>10</sup>

3 **Q. What is your recommendation?**

4 A. In order to correct for the CPI estimates used to escalate costs in the Test  
5 Period Expense Adjustment (2.00) Staff recommends an adjustment of  
6 (\$22,582). Staff also recommends an additional adjustment of (\$435,427) to  
7 normalize the test year expense for FERC account 893000. Staff recommends  
8 a total adjustment of (\$458,009) to non-labor O&M expense.

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<sup>10</sup> [Exhibit Staff/900, Farrell/902, Staff Work paper.](#)

**ISSUE 2, ADMIN AND GENERAL EXPENSE (NON-LABOR)**

**Q. Does the Commission Staff have a standard for how Administrative and General (A&G) expenses are treated for ratemaking purposes?**

A. Expense accounts are reviewed for reasonableness and appropriate use per FERC account.

**Q. What A&G FERC accounts did Avista include in its test year?**

A. Avista included A&G FERC accounts 920 – 926, 928, 930-931, and 935 in their test year expense. I reviewed non-labor expenses in FERC accounts 921, 928, 930, 931 and 935. My analysis of account 935 is separately analyzed in my Issue 3, Maintenance of General Plant. Other Staff witnesses reviewed the remaining A&G labor and non-labor expenses.

**Q. Were there any issues with Avista's A&G expense proposal?**

A. Yes. As previously noted in my testimony, the CPI estimates that Avista used in their revised Test Period Expense Adjustment (2.00) work paper were incorrect and therefore needed to be updated. The updated CPI estimates used by Staff to escalate costs (4.3 percent for 2021 and 3.0 percent for 2022) led to an additional test year expense adjustment of (\$3,917).<sup>11</sup>

**Q. Please describe your review and analysis of Avista's A&G expenses.**

A. Staff reviewed the non-labor components of FERC accounts 921 (Office Supplies and Expenses), 922 (Administrative expenses transferred Credit), 928 (Regulatory commission expenses), 930.2 (Miscellaneous general

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<sup>11</sup> [Exhibit Staff/900, Farrell/903, Staff Work paper.](#)

1 expenses) and 931 (Rents) for reasonableness. This review included  
2 looking at trends, transactional details, and the revised Test Period Expense  
3 Adjustment (2.00) work paper provided by Avista. Staff initially looked at the  
4 annual increase in non-labor A&G expenses for the past three years to  
5 determine whether the proposed increase in the test year is consistent with  
6 historical increases. Staff also reviewed transaction details from the base  
7 year expense to ensure expenditures are justifiable for normal utility  
8 operations. The following expenditure categories were reported, at least in  
9 part, in the above FERC accounts and were assigned to other Staff and  
10 therefore excluded from this analysis: Meals; Employee Miscellaneous  
11 Expenses (Food & Gifts); Sponsorships; Awards/Gifts/Drinks;  
12 Refreshments; Penalty/Late Fees; Memberships/Dues; and Advertising.

13 **Q. What does Staff conclude from its review?**

14 A. Based on its review, Staff finds the proposed test year expense for FERC  
15 account 930200 (Miscellaneous General Expenses) to be too high.

16 Accordingly, Staff proposes an adjustment reducing the test year expense for  
17 by \$37,538. To arrive at this adjustment, Staff averaged the expense of 2019  
18 and the two preceding years, and scaled up by the appropriate all-Urban CPI to  
19 arrive at a total expense of \$670,781 for the 2022 test year.<sup>12</sup> Avista is  
20 proposing \$708,319 for the 2022 test year.

21 **Q. Why is Avista's projection too high and require this adjustment?**

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<sup>12</sup> [Exhibit Staff/900, Farrell/903, Staff Workpaper.](#)



1 A. In looking at the two years preceding the base year, 2018 and 2019, Staff  
2 notes that FERC 930200 expense increased 19.8 percent from 2018 to 2019  
3 and then decreased 4.3 percent from 2019 to 2020. In contrast, the Consumer  
4 Price Index that Avista and Staff generally use to escalate to test year costs,  
5 only increased by 4.5 percent over that period. Because of the marked  
6 increase in expense in 2019 – far exceeding the rate of inflation – Staff  
7 believes Avista’s base year expense is an artificially high starting point to  
8 determine reasonable expense for the test year. Using a three-year average  
9 as a means of “smoothing” out the steep increases from the two prior years  
10 normalizes the base year expense. Normalizing the base year expense  
11 provides a more reasonable starting point from which to escalate costs for the  
12 test year.

13 **Q. What do you recommend?**

14 A. In order to correct for the CPI estimates used to escalate costs in the Test  
15 Period Expense Adjustment (2.00) Staff recommends an adjustment of  
16 (\$3,917). Staff also recommends an additional adjustment of (\$37,538) to  
17 normalize the test year expense for FERC account 930200. Staff recommends  
18 a total adjustment of (\$41,455) to non-labor A&G expense.

**ISSUE 3, MAINTENANCE OF GENERAL PLANT**

1  
2 **Q. Does the Commission Staff have a standard for how Maintenance of**  
3 **General Plant expenses are treated for ratemaking purposes?**

4 A. Expense accounts are reviewed for reasonableness and appropriate use per  
5 FERC account<sup>13</sup>.

6 **Q. Were there any issues with Avista's Maintenance of General Plant**  
7 **expense proposal?**

8 A. Yes. As previously noted in my testimony, the CPI estimates that Avista  
9 used in their revised Test Period Expense Adjustment (2.00) work paper  
10 were incorrect and therefore needed to be updated. The updated CPI  
11 estimates used by Staff to escalate costs (4.3 percent for 2021 and 3.0  
12 percent for 2022) led to an additional test year expense adjustment of  
13 (\$7,757).<sup>14</sup>

14 **Q. Please describe your review and analysis of Avista's Maintenance of**  
15 **General Plant expenses.**

16 A. Staff first reviewed the maintenance of general plant expenses for the historical  
17 base years of 2010 through 2020.<sup>15</sup> This review included looking at trends,  
18 transactional details, and the revised Test Period Expense Adjustment (2.00)  
19 workpaper provided by Avista. Staff initially looked at the annual increase in  
20 maintenance of general plant expenses for the past three years to determine  
21 whether the proposed increase in the test year is consistent with historical

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<sup>13</sup> See Oregon Public Utility Commission Order 01-777 (UE 115), page 9.

<sup>14</sup> [Exhibit Staff/900, Farrell/904, Staff Workpaper.](#)

<sup>15</sup> [Exhibit Staff/900, Farrell/905, Avista Responses to Staff Data Request No. 213](#)

1 increases. Staff also reviewed transaction details from the base year expense  
2 to ensure expenditures are justifiable for normal utility operations.

3 **Q. Does Staff have any further adjustments to the Company's proposed**  
4 **Maintenance of General Plant expense?**

5 A. No. In the revised Test Period Expense Adjustment (2.00) provided to Staff  
6 there was no material change in expense for FERC Account 935. The  
7 escalation using the corrected All-Urban CPI is in line with the historical trend  
8 and growth of the account. The account shows no large deviations from year-  
9 to-year and is historically in line with the appropriate all-Urban CPI growth rate.  
10 Staff proposes no further adjustments.

11 **Q. What is your recommendation?**

12 A. In order to correct for the CPI estimates used to escalate costs in the Test  
13 Period Expense Adjustment (2.00) Staff recommends a total adjustment of  
14 (\$7,757) to maintenance of general plant test year expense.

15 **Q. Does this conclude your testimony?**

16 A. Yes.

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 901**

**Witness Qualification Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Bret Farrell

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Utility Analyst  
Strategy Integration Division

ADDRESS: 201 High Street SE. Suite 100  
Salem, OR. 97301

EDUCATION: BA Economics, Illinois State University, Normal, IL  
  
MS Applied Economics, Illinois State University, Normal, IL

EXPERIENCE: I have been employed by the Public Utility Commission of Oregon since April 2019. I initially began work at the Commission in the Universal Service and Regulatory Analysis Division and later transitioned to the Strategy Integration Division upon its inception. My work prior to the Commission included working as a graduate research assistant at Illinois State University's Institute for Corruption Studies.

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 902**

**Work paper showing adjustment calculations for O&M**

**March 3, 2022**

**Staff work paper showing adjustment calculations for O&M is filed in electronic format.**

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 903**

**Work paper showing adjustment calculations for A&G**

**March 3, 2022**



**Staff work paper showing adjustment calculations for A&G is filed in electronic format.**

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 904**

**Work paper showing adjustment calculations for  
Maintenance of General Plant**

**March 3, 2022**

**Staff work paper showing adjustment calculations for Maintenance of General Plant is filed in electronic format.**

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 905**

**Avista Responses to Staff Data Request No. 213**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	12/16/2021
CASE NO.:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Farrell	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 213	TELEPHONE:	(509) 495-2811
		EMAIL:	joel.anderson@avistacorp.com

**REQUEST:**

Please provide total actual and budgeted yearly expenditures for all non-labor distribution operations and maintenance FERC accounts from 2010 through the test year 2023. Please provide the data in electronic, Excel format with all formulae and cell references intact.

**RESPONSE:**

Please see Staff\_DR\_213 Attachment A for the actual yearly non-labor expenditures related to FERC accounts 870-894, 921-922, 928, 930-932, and 935 for Oregon from January 2010 through November 2021. Included in this attachment is a table which summarizes expenditures, on both a system and Oregon basis, by year and FERC account.

For December 2021 through the test year, please see in Company witness Ms. Schultz's workpapers Adjustment 2.00 Test Period Expense Adjustment, which escalates expenses (excluding benefits, salaries and wages and incentive) to the test year (September 1, 2022 through August 31, 2023) based on the applicable CPI rates when we compiled our case.

**Staff\_DR\_213 Attachment A is provided  
in Electronic Format**

	<b>System</b>		<b>Oregon Only</b>	
Row Labels	Sum of Transaction Amount		Sum of Gas South Amount	
<b>2010</b>	<b>\$</b>	<b>30,064,931.13</b>	<b>\$</b>	<b>5,151,094.99</b>
870000	\$	66,993.16	\$	20,659.30
874000	\$	1,714,568.00	\$	691,095.80
875000	\$	114,666.22	\$	91,101.07
876000	\$	5,601.20	\$	49.36
877000	\$	55,754.28	\$	3,872.95
878000	\$	1,144,719.86	\$	529,226.74
879000	\$	332,114.45	\$	180,236.57
880000	\$	767,608.76	\$	390,204.82
881000	\$	33,807.28	\$	10,410.37
885000	\$	46,594.72	\$	4,367.47
887000	\$	1,180,057.81	\$	582,262.89
889000	\$	105,811.14	\$	14,857.90
890000	\$	44,340.39	\$	1,267.77
891000	\$	45,622.14	\$	2,943.19
892000	\$	418,590.21	\$	331,686.02
893000	\$	418,191.75	\$	139,128.52
894000	\$	85,275.49	\$	41,522.67
921000	\$	5,635,292.03	\$	495,259.35
922000	\$	(81,750.27)	\$	196.90
928000	\$	5,216,231.59	\$	531,352.72
930100	\$	283,778.29	\$	23,253.72
930200	\$	3,818,047.80	\$	335,098.28
931000	\$	1,174,602.32	\$	86,038.67
935000	\$	7,438,412.51	\$	645,001.94
<b>2011</b>	<b>\$</b>	<b>30,260,011.14</b>	<b>\$</b>	<b>4,535,080.50</b>
870000	\$	89,237.40	\$	22,659.00
874000	\$	2,018,250.48	\$	721,199.07
875000	\$	106,738.26	\$	78,391.24
876000	\$	13,246.88	\$	6,061.68
877000	\$	131,115.80	\$	2,937.02
878000	\$	796,220.33	\$	118,959.48
879000	\$	449,150.30	\$	158,970.98
880000	\$	593,387.07	\$	264,433.53
881000	\$	45,365.15	\$	15,906.08
885000	\$	18,733.32	\$	2,991.91
887000	\$	1,346,389.71	\$	606,851.34
889000	\$	68,487.23	\$	15,038.60
890000	\$	52,550.08	\$	922.32
891000	\$	47,065.67	\$	2,639.98
892000	\$	468,709.17	\$	286,438.76
893000	\$	632,816.46	\$	71,160.81

894000	\$	86,734.71	\$	60,858.67
921000	\$	5,498,016.33	\$	466,733.91
922000	\$	(102,024.30)	\$	226.15
928000	\$	5,116,384.74	\$	528,342.66
930100	\$	1,374.97		
930200	\$	3,561,629.52	\$	317,892.04
931000	\$	1,199,341.07	\$	91,074.43
935000	\$	8,021,090.79	\$	694,390.84

<b>2012</b>	<b>\$</b>	<b>32,092,960.30</b>	<b>\$</b>	<b>4,962,259.63</b>
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870000	\$	145,974.94	\$	33,732.90
874000	\$	1,990,639.35	\$	729,169.26
875000	\$	86,383.27	\$	60,038.33
876000	\$	1,730.87	\$	577.52
877000	\$	61,577.27	\$	8,732.76
878000	\$	894,997.88	\$	169,698.07
879000	\$	389,798.16	\$	173,293.81
880000	\$	685,337.39	\$	305,803.30
881000	\$	44,689.70	\$	15,206.55
885000	\$	17,129.63	\$	52.79
887000	\$	1,322,979.54	\$	747,729.83
889000	\$	127,430.04	\$	48,364.05
890000	\$	157,510.14	\$	29,748.08
891000	\$	22,137.72	\$	1,822.77
892000	\$	700,772.25	\$	309,804.18
893000	\$	461,425.86	\$	112,150.37
894000	\$	147,633.42	\$	80,358.34
921000	\$	5,524,742.21	\$	472,049.83
922000	\$	(104,340.43)	\$	16.02
928000	\$	5,589,681.47	\$	556,454.29
930100	\$	3,191.45	\$	141.67
930200	\$	4,293,498.55	\$	359,328.43
931000	\$	1,395,126.17	\$	92,232.40
935000	\$	8,132,913.45	\$	655,754.08

<b>2013</b>	<b>\$</b>	<b>34,072,470.31</b>	<b>\$</b>	<b>6,083,135.12</b>
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870000	\$	235,541.55	\$	63,638.81
874000	\$	2,163,429.20	\$	831,382.65
875000	\$	118,731.30	\$	75,904.19
876000	\$	2,311.13	\$	907.61
877000	\$	52,111.38	\$	3,261.92
878000	\$	1,780,873.45	\$	971,154.72
879000	\$	595,557.78	\$	240,224.45
880000	\$	577,344.70	\$	232,804.34
881000	\$	45,022.92	\$	13,501.61
885000	\$	14,470.77	\$	3,585.21
887000	\$	1,240,156.19	\$	622,575.98



889000	\$	152,183.42	\$	62,441.37
890000	\$	122,999.91	\$	15,468.17
891000	\$	49,812.62	\$	1,888.38
892000	\$	937,900.15	\$	433,168.67
893000	\$	667,174.59	\$	174,062.32
894000	\$	122,876.96	\$	58,828.52
921000	\$	5,318,469.82	\$	456,840.49
922000	\$	(119,353.92)	\$	-
928000	\$	5,409,226.22	\$	634,181.32
930100	\$	148.10	\$	-
930200	\$	4,047,430.77	\$	373,867.18
931000	\$	1,216,243.24	\$	72,052.09
935000	\$	9,321,808.06	\$	741,395.12
<b>2014</b>	<b>\$</b>	<b>36,419,425.72</b>	<b>\$</b>	<b>6,087,756.57</b>
870000	\$	263,403.22	\$	72,633.04
874000	\$	2,311,784.25	\$	833,711.04
875000	\$	73,869.34	\$	47,918.74
876000	\$	4,230.70	\$	2,257.02
877000	\$	62,511.42	\$	2,838.59
878000	\$	603,004.67	\$	96,092.57
879000	\$	528,433.87	\$	181,966.36
880000	\$	742,913.90	\$	242,719.37
881000	\$	42,545.74	\$	14,529.31
885000	\$	23,013.09	\$	10,740.60
887000	\$	1,958,108.57	\$	1,058,447.93
889000	\$	155,772.14	\$	70,244.87
890000	\$	239,975.39	\$	24,613.52
891000	\$	39,664.16	\$	5,642.77
892000	\$	1,329,072.40	\$	572,599.16
893000	\$	756,428.59	\$	187,416.63
894000	\$	106,499.83	\$	65,533.07
921000	\$	5,909,424.01	\$	545,468.46
922000	\$	(155,864.79)	\$	-
928000	\$	5,384,431.54	\$	640,937.97
930100	\$	347.82	\$	-
930200	\$	4,307,323.00	\$	446,557.40
931000	\$	1,175,752.80	\$	75,158.11
935000	\$	10,556,780.06	\$	889,730.04
<b>2015</b>	<b>\$</b>	<b>38,069,683.63</b>	<b>\$</b>	<b>5,889,247.98</b>
870000	\$	237,773.62	\$	61,831.07
874000	\$	2,878,035.00	\$	920,020.40
875000	\$	60,485.79	\$	33,181.90
876000	\$	3,572.85	\$	288.05
877000	\$	46,086.25	\$	1,591.24
878000	\$	937,429.58	\$	9,003.62

879000	\$	531,345.08	\$	140,781.17
880000	\$	742,087.60	\$	340,822.56
881000	\$	40,792.85	\$	12,736.83
885000	\$	12,939.32	\$	6,939.57
887000	\$	1,147,838.52	\$	697,048.96
889000	\$	172,924.61	\$	62,913.46
890000	\$	175,462.59	\$	7,760.21
891000	\$	64,997.19	\$	6,578.10
892000	\$	1,438,091.35	\$	671,838.84
893000	\$	782,985.36	\$	90,193.41
894000	\$	132,072.76	\$	76,451.14
921000	\$	5,467,510.02	\$	482,091.33
922000	\$	(136,857.32)	\$	-
928000	\$	5,391,661.80	\$	745,023.58
930100	\$	3,084.26	\$	268.39
930200	\$	4,837,593.19	\$	460,283.85
931000	\$	1,371,311.73	\$	88,509.26
935000	\$	11,730,459.63	\$	973,091.04
<b>2016</b>	<b>\$</b>	<b>38,965,602.36</b>	<b>\$</b>	<b>6,799,959.80</b>
870000	\$	130,278.21	\$	48,048.27
874000	\$	2,679,038.41	\$	926,409.94
875000	\$	97,837.22	\$	75,755.50
876000	\$	3,871.72	\$	1,783.15
877000	\$	51,837.51	\$	5,592.33
878000	\$	1,252,612.07	\$	700,232.09
879000	\$	449,847.41	\$	117,245.81
880000	\$	714,974.00	\$	267,077.23
881000	\$	43,415.45	\$	13,319.49
885000	\$	109,788.91	\$	81,811.01
887000	\$	1,374,407.71	\$	879,736.12
889000	\$	139,238.80	\$	48,497.29
890000	\$	196,661.11	\$	6,509.45
891000	\$	48,953.99	\$	1,888.71
892000	\$	1,765,193.41	\$	661,840.46
893000	\$	603,858.89	\$	92,144.09
894000	\$	176,146.98	\$	104,048.12
921000	\$	5,546,352.48	\$	483,471.60
922000	\$	(145,236.90)	\$	-
928000	\$	4,969,398.63	\$	662,739.68
930200	\$	4,945,724.04	\$	454,008.35
931000	\$	1,464,624.93	\$	98,024.14
935000	\$	12,346,777.38	\$	1,069,776.97
<b>2017</b>	<b>\$</b>	<b>39,224,938.28</b>	<b>\$</b>	<b>6,512,201.87</b>
870000	\$	185,706.58	\$	58,714.84
874000	\$	3,254,364.34	\$	1,096,251.05

875000	\$	112,917.58	\$	73,457.53
876000	\$	10,159.39	\$	1,359.09
877000	\$	82,721.78	\$	9,015.42
878000	\$	804,646.11	\$	266,795.34
879000	\$	547,999.96	\$	183,528.18
880000	\$	674,150.51	\$	263,475.39
881000	\$	49,014.84	\$	15,543.13
885000	\$	81,453.18	\$	20,509.50
887000	\$	1,429,929.78	\$	985,448.71
889000	\$	187,717.85	\$	72,341.58
890000	\$	841,791.21	\$	13,864.50
891000	\$	69,115.23	\$	5,652.71
892000	\$	967,386.63	\$	401,950.43
893000	\$	622,815.06	\$	138,605.31
894000	\$	184,064.31	\$	106,264.50
921000	\$	5,144,076.66	\$	470,486.13
922000	\$	(145,969.77)	\$	-
928000	\$	5,484,532.45	\$	661,161.08
930200	\$	4,748,343.76	\$	449,156.07
931000	\$	924,000.53	\$	52,315.15
935000	\$	12,964,000.31	\$	1,166,306.23
<b>2018</b>	<b>\$</b>	<b>40,615,713.41</b>	<b>\$</b>	<b>7,062,705.82</b>
870000	\$	217,360.72	\$	58,509.70
874000	\$	3,057,074.59	\$	964,193.37
875000	\$	96,180.48	\$	50,187.86
876000	\$	15,178.55	\$	5,032.01
877000	\$	48,681.92	\$	11,769.14
878000	\$	688,860.54	\$	205,277.38
879000	\$	576,096.21	\$	203,625.22
880000	\$	1,088,913.24	\$	424,344.04
881000	\$	46,350.49	\$	14,696.39
885000	\$	49,309.42	\$	30,981.54
887000	\$	1,453,216.95	\$	1,192,874.53
889000	\$	278,333.84	\$	117,737.95
890000	\$	78,747.45	\$	16,754.79
891000	\$	50,316.75	\$	6,210.62
892000	\$	909,237.77	\$	339,189.83
893000	\$	914,828.19	\$	204,701.39
894000	\$	409,979.12	\$	311,311.53
921000	\$	5,811,490.34	\$	532,053.97
922000	\$	(141,159.63)	\$	-
928000	\$	5,811,485.11	\$	676,893.07
930200	\$	5,013,119.67	\$	437,363.03
931000	\$	583,548.10	\$	26,707.84
935000	\$	13,558,563.59	\$	1,232,290.62

<b>2019</b>	<b>\$</b>	<b>43,867,512.98</b>	<b>\$</b>	<b>7,459,368.74</b>
870000	\$	232,005.18	\$	71,430.40
874000	\$	3,271,218.20	\$	1,046,275.58
875000	\$	85,466.57	\$	47,022.97
876000	\$	3,122.34	\$	819.51
877000	\$	20,470.29	\$	(2,119.42)
878000	\$	840,429.23	\$	230,634.33
879000	\$	740,172.75	\$	380,028.38
880000	\$	1,325,117.90	\$	646,825.23
881000	\$	43,881.38	\$	13,091.77
885000	\$	27,696.22	\$	15,039.08
887000	\$	1,328,991.81	\$	1,122,215.94
889000	\$	260,514.89	\$	88,839.64
890000	\$	18,628.89	\$	15,201.12
891000	\$	59,459.68	\$	27,545.38
892000	\$	1,207,945.00	\$	421,728.15
893000	\$	1,386,236.90	\$	284,860.15
894000	\$	190,929.65	\$	103,799.97
921000	\$	5,965,927.13	\$	504,547.69
922000	\$	(120,063.86)	\$	-
928000	\$	5,903,936.38	\$	626,601.76
930200	\$	6,237,897.96	\$	524,089.00
931000	\$	445,296.78	\$	36,298.60
935000	\$	14,392,231.71	\$	1,254,593.51
<b>2020</b>	<b>\$</b>	<b>44,711,370.31</b>	<b>\$</b>	<b>7,370,119.39</b>
870000	\$	262,686.19	\$	50,128.45
874000	\$	4,026,048.93	\$	1,150,690.64
875000	\$	91,077.23	\$	49,271.81
876000	\$	2,518.78	\$	122.18
877000	\$	23,786.55	\$	1,322.44
878000	\$	824,725.53	\$	272,484.56
879000	\$	451,300.95	\$	184,038.81
880000	\$	802,061.34	\$	373,996.59
881000	\$	47,793.79	\$	14,924.92
885000	\$	12,869.03	\$	4,251.15
887000	\$	1,502,814.72	\$	1,072,939.82
889000	\$	358,989.55	\$	138,578.02
890000	\$	25,119.16	\$	8,560.10
891000	\$	179,565.82	\$	21,476.11
892000	\$	1,032,215.25	\$	297,089.74
893000	\$	1,635,734.24	\$	611,331.17
894000	\$	144,238.88	\$	66,905.31
921000	\$	5,588,533.15	\$	507,491.09
922000	\$	(123,165.45)	\$	-
928000	\$	5,960,015.01	\$	722,771.38
930200	\$	6,081,073.90	\$	501,438.71

931000	\$	725,999.14	\$	48,004.87
935000	\$	15,055,368.62	\$	1,272,301.52
<b>2021</b>	<b>\$</b>	<b>41,753,745.84</b>	<b>\$</b>	<b>7,017,990.50</b>
870000	\$	204,896.79	\$	56,129.81
874000	\$	3,691,428.30	\$	1,265,772.19
875000	\$	69,405.91	\$	44,370.86
876000	\$	1,451.68	\$	193.15
877000	\$	21,108.86	\$	936.64
878000	\$	843,317.08	\$	239,052.59
879000	\$	436,292.10	\$	196,336.13
880000	\$	682,848.51	\$	236,506.19
881000	\$	2,970.14	\$	1,060.27
885000	\$	7,504.72	\$	950.64
887000	\$	1,333,930.39	\$	1,000,219.09
889000	\$	202,260.40	\$	91,524.46
890000	\$	16,773.14	\$	11,095.27
891000	\$	51,708.21	\$	14,423.24
892000	\$	1,331,807.39	\$	256,759.31
893000	\$	1,572,438.03	\$	642,619.27
894000	\$	103,611.54	\$	53,975.80
921000	\$	4,925,047.96	\$	465,869.93
922000	\$	(108,366.23)	\$	-
928000	\$	5,715,364.60	\$	740,204.61
930100	\$	1,964.57	\$	612.30
930200	\$	4,843,463.01	\$	382,272.25
931000	\$	896,893.80	\$	46,960.27
935000	\$	14,905,624.94	\$	1,270,146.23
<b>Grand Total</b>	<b>\$</b>	<b>450,118,365.41</b>	<b>\$</b>	<b>74,930,920.91</b>

CASE: UG 433  
WITNESS: BRET FARRELL

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 906**

**Avista Responses to Staff Data Request No. 330**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	01/31/2022
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Farrell	RESPONDER:	Tia Benjamin/Brandon Wagner
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff –330	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

**REQUEST:**

FERC account 893000 (Meters & House Regulators) increased from \$284,860 in 2019 to \$611,241 (114.6%) in the base year 2020.

Please provide detailed reasoning as to why FERC account 893000 experienced this large increase from 2019 to the base year.

**RESPONSE:**

The two main causes of the increase are attributable to an increased cost for the contractor performing work and materials issued for meter and regulator protection devices and a newly approved fitting. There have been an increased number of bollards and guardrail meter guards installed on meters and house regulators from 2019 to 2020. Additionally, the contractor performing this work increased their cost at this time as well. Secondly, the Company approved the use of a breakaway fitting in 2020, with the move to this fitting, a larger order was placed to stock this item for use.

CASE: UG 433  
WITNESS: KATHY ZARATE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1000**

**Opening Testimony**

**March 3, 2022**



1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Kathy Zarate. I am a Utility Economist employed in the Rates,  
3 Finance & Audit Division of the Public Utility Commission of Oregon (OPUC).  
4 My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

5 **Q. Please describe your educational background and work experience.**

6 A. My witness qualification statement is found in Exhibit Staff/1001.

7 **Q. What is the purpose of your testimony?**

8 A. The purpose of my testimony is to address the issue of gains on sales of  
9 property with respect to this general rate case filing.

10 **Q. Did you prepare an exhibit for this docket?**

11 A. Yes. I prepared Exhibit Staff/1002, consisting of 1 page.

12 **Q. How is your testimony organized?**

13 A. My testimony is organized as follows:

14 Issue 1, Gains and Losses on Sales of Utility Property..... 2-4

**ISSUE 1, GAINS ON SALES OF UTILITY PROPERTY****Q. Does Avista maintain a property sales balancing account?**

A. No. While many of the energy-related OPUC regulated companies have one, Avista does not maintain a property sales balancing account to flow through the net gains and losses to customers resulting from sales of utility property.

**Q. What has been the historical treatment of property sales for Avista by the Commission?**

A. Historically, Avista was approved by the Commission to use gains from utility property sales to offset the good will incurred in purchasing the former CP National Oregon service territory.<sup>1</sup> However, the time period for that practice has ended. Staff surmises that Avista likely does not have property sales balancing account because it reports very few, and also small in value, sales of property.

With the recent amendments ORS 757.480,<sup>2</sup> Commission approval is not required for sale, lease or otherwise dispose of property with value less than \$1 million. Any sale, lease or otherwise disposing of property with value more than \$25K and less than \$1 million is to be reported by the utility on an annual basis, effective January 1, 2020.

**Q. Please discuss your review of Gains of Utility Property**

A. The company has proposed no adjustments to its test year to account for flowing through to customers any Oregon-allocated property sales. To see if

<sup>1</sup> Order 91-671, On May 16, 1991.

<sup>2</sup> [https://www.oregonlegislature.gov/bills\\_laws/lawsstatutes/2019orlaw0252.pdf](https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2019orlaw0252.pdf).

1 this is usual, I reviewed Avista's recent and previously history of property  
2 sales filings before the Commission, and sent Staff data requests. Also, I  
3 reviewed previous Avista general case orders and analysis and identified that  
4 no adjustment has been made by Staff on this issue going back to UG 186,  
5 over ten years and seven general rate case.<sup>3</sup>

6 **A. For this general rate case filing, did you identify any gains or losses from**  
7 **property sales of Oregon-allocated plant that should be passed through**  
8 **to customer?**

9 Q. No. In response to Staff Data Request No.171, the Company provided a listing  
10 of property sales and Avista recorded only one sale relevant to Oregon. The  
11 sale occurred in 2018 with gain of \$1,505.67<sup>4</sup>.

12 **Q. Did you analyze any other sales issues?**

13 A. Yes. I analyzed whether the Company had any plant in rate base that was  
14 disposed of as it was not needed to company operations. In response to Staff  
15 Data Request No.169, for any property that will not be used within five years,  
16 Avista's practice is to record the plant in FERC account 105000, which property  
17 is held for future use.

18 **Q. Did you make any adjustments to Avista test-year expenditures to**  
19 **account for gains on property sales?**

20 A. No. Given Staff's analysis as documented above, no adjustment is warranted.  
21

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<sup>3</sup> UG 186, UG 246, UG 284, UG 288, UG 325, UG 366, UG 389.

<sup>4</sup> Attached On Exhibit 1002; UG 433 Information request No.171

1 **Q. Does this conclude your testimony?**

2 A. Yes.

CASE: UG 433  
WITNESS: KATHY ZARATE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1001**

**Witness Qualifications Statement**

**March 3, 2022**

### WITNESS QUALIFICATION STATEMENT

NAME: Kathy Zarate

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Economist  
Energy Rates, Finance and Audit Division

ADDRESS: 201 High Street SE., Suite 100  
Salem, OR. 97301

EDUCATION: Bachelor of Arts, Economics  
Oregon State University, Corvallis, Oregon

Bachelor Degree in Law  
Republic University, Santiago, Chile

EXPERIENCE: I have been employed by the Public Utility Commission of Oregon (OPUC) since April 2016, with my current position being a Utility Analyst, in the Energy - Rates, Finance and Audit Division. My responsibilities include research, analysis, and recommendations on a range of regulatory issues such as review of affiliated interest filings, property sales applications and rate proposals.

I have approximately 10 years of professional experience in contracting and audit review work, including:

I spent six years as a contract specialist for 3 Com, Santiago, Chile, with responsibilities including coordinating and preparing contracts with resellers, reviewing company books and records, coordinating logistics in business, and working as or with an Expert Witness, Case Manager, Principal Analyst, Econometrician, Economist, Utility Analyst, and Policy Analyst.

I have testified in various formal state hearings and performed numerous analyses including economic, financial, statistical, mathematical, marketing, and policy analyses in public utility industry.

I have served as a Principal Analyst at the OPUC for the determination of Energy Property Sales (Oregon Revised Statute 757.140) for the past 3 years. In this position, I investigated, analyzed, and calculated energy cost and impact.

I also support work related to power costs, plant, and associated impact on customer rates. I have reviewed, calculated, and analyzed QFs, wheeling, forced outage rates and Scheduled maintenance outages, PURPA, Solar forecast, wind forecast (UE 366).

I has worked on power cost issues in the below representative cases:

1. UE 366 Idaho Power.
2. UE 375 PacifiCorp
3. UE 377 Portland General Electric PGE

I generally conduct case investigation and analysis on Utility's filings, make rate adjustments, lead settlement negotiation, prepare testimony, and appear on behalf of the Commission. The energy companies I work with are:

- PacifiCorp
- PGE
- Northwest Natural Gas
- Idaho Power
- Avista Corp
- Cascade Gas

General Rate Cases: I have been a part of almost every energy rate case since I joined the Oregon PUC in 2016. Historically, my review has included, property sales, material and supply, donations, marketing cost. Currently, my review includes property sales and low-income issues. My work is generally represented in the last four General Rate cases, as examples:

- UG 388 NW Natural
- UE 374 Pacificorp
- UG 389 Avista
- UG 390 Cascade

Rulemaking: I have formulated energy regulation rules for utility performance incentives and cost-of-service regulation.

Low-Income: Results of my statistical sampling design and sampling procedures are incorporated into my revenue requirement testimony in Commission Docket No. UM 2058.

Auditing, Interest Rate, Affiliated Interest: I audited cost of capital and financial components (IU 437)

CASE: UG 433  
WITNESS: KATHY ZARATE

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1002**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**



Row Labels	Transaction Amount (System)	Gas South Amount (Oregon's Share)
<b>421100</b>	<b>\$ (515,293.53)</b>	<b>\$ 1,505.67</b>
<b>2017</b>	<b>\$ (19,732.37)</b>	
201701	\$ (43,385.85)	
201703	\$ (3,358.19)	
201704	\$ 94.05	
201705	\$ (2,934.22)	
201708	\$ 11,542.50	
201711	\$ (1,940.00)	
201712	\$ 20,249.34	
<b>2018</b>	<b>\$ 13,250.76</b>	<b>\$ 1,505.67</b>
201801	\$ (9,780.98)	\$ 1,505.67
201804	\$ (1,456.20)	
201805	\$ (1,587.45)	
201806	\$ 1,000.00	
201807	\$ (1,475.70)	
201810	\$ 26,551.09	
<b>2019</b>	<b>\$ (109,158.71)</b>	
201901	\$ (3,483.10)	
201903	\$ (58,898.10)	
201904	\$ (5,802.34)	
201905	\$ (110,607.32)	
201906	\$ 4,300.84	
201907	\$ 36,858.86	
201908	\$ 29,478.16	
201909	\$ (1,005.71)	
<b>2020</b>	<b>\$ (289,281.22)</b>	
202007	\$ (251,081.22)	
202012	\$ (38,200.00)	
<b>2021</b>	<b>\$ (110,371.99)</b>	
202104	\$ (1,000.00)	
202106	\$ 0.00	
202109	\$ (109,371.99)	
<b>Grand Total</b>	<b>\$ (515,293.53)</b>	<b>\$ 1,505.67</b>

CASE: UG 433  
WITNESS: MING PENG

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1100**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Ming Peng. I am a Senior Econometrician (Utility Analyst 3)  
3 employed in the Rates, Finance and Audit Division of the Public Utility  
4 Commission of Oregon (OPUC). My business address is 201 High Street SE,  
5 Suite 100, Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/1101.

8 **Q. What is the purpose of your testimony?**

9 A. The purpose of my testimony is to discuss my review of the depreciation rates  
10 used to calculate the depreciation and amortization expenses and accumulated  
11 depreciation (depreciation reserve) in Avista Utilities' (Avista, AVA, or  
12 Company) revenue requirement for this rate case, as documented by the  
13 Company witness, Kaylene J. Schultz, in Avista/500. I also discuss my review  
14 of the Allowance for Funds Used During Construction (AFUDC) portion of  
15 revenue requirement for this rate case.

16 **Q. Did you prepare an exhibit for this docket?**

17 A. Yes. I prepared Exhibit Staff/1102, Avista's Responses to Staff Data Request  
18 (DR) Nos. 126, FERC Order to grant a 12-month waiver to modify the existing  
19 AFUDC rate calculation, and FERC Approval of 9-2021 EEI and AGA Request  
20 to Extend Temporary Waiver.

21 **Q. How is your testimony organized?**

1 A. My testimony is organized as follows:

2	Issue 1. Depreciation Expense .....	3
3	Issue 2. Depreciation Reserve .....	8
4	Issue 3. AFUDC.....	12

**ISSUE 1. DEPRECIATION EXPENSE****1 Q. What is depreciation?**

2 A. "Depreciation" is defined by the National Association of Regulatory Utility  
3 Commissioners (NARUC) in relevant part as follows:

4 As applied to the depreciable plant of utilities, the term depreciation  
5 means the loss in service value not restored by current  
6 maintenance, incurred in connection with the consumption or  
7 prospective retirement of utility plant in the course of service from  
8 causes that are known to be in current operation, against which the  
9 company is not protected by insurance, and the effect of which can  
10 be forecast with reasonable accuracy. Among the causes to be  
11 considered are wear and tear, decay, action of the elements,  
12 inadequacy, obsolescence, changes in the art, changes in  
13 demand, and the requirement of public authorities.<sup>1</sup>

14 The statement above defines depreciation from a valuation perspective.

15 From an accounting perspective, depreciation is the allocation of the cost of  
16 fixed assets less net salvage to accounting periods, which is a capital recovery  
17 concept. From a ratemaking perspective, both the valuation (rate base) and  
18 accounting (capital recovery) concepts of depreciation are important.

**19 Q. Do Oregon statutes address utility depreciation rates?**

20 A. Yes. ORS 757.140(1), states in relevant part:

21 Every public utility shall carry a proper and adequate  
22 depreciation account. The Public Utility Commission shall  
23 ascertain and determine the proper and adequate rates of  
24 depreciation of the several classes of property of each public  
25 utility. The rates shall be such as will provide the amounts  
26 required over and above the expenses of maintenance, to  
27 keep such property in a state of efficiency corresponding to the  
28 progress of the industry. Each public utility shall conform its  
29 depreciation accounts to the rates so ascertained and determined

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<sup>1</sup> NARUC, *Public Utility Depreciation Practices*, p.318 (1996).

1 by the commission. The commission may make changes in such  
2 rates of depreciation from time to time as the commission may find  
3 to be necessary.

4 **Q. How are utility property depreciation rates determined?**

5 A. To develop depreciation rates, it is necessary to estimate: (1) the combination  
6 of survivor curve<sup>2</sup>-service life (Curve-Life) of utility property, and (2) the net  
7 salvage<sup>3</sup> (Gross Salvage – Cost of Removal) ratio. Based on these two  
8 fundamental depreciation parameters (and other required elements, such as  
9 asset value, asset remaining life, and depreciation method) the depreciation  
10 rates are derived.

11 **Q. Why do we need UM 1933 depreciation rate results for the UG 433**  
12 **revenue requirement calculation?**

13 A. To compute the revenue requirement (RR), which is measured by cost-of-  
14 service, a basic formula is followed:

$$15 \quad \mathbf{RR = O\&M Expense + "Depreciation" + Taxes + Return\% \times Rate Base}$$

- 16 • Depreciation expense & reserve in UG 433 is derived by (Depreciation rate)  
17 x (plant in service) x (allocation factor, if any).
- 18 • Depreciation expense represents a large percentage of total operating  
19 expenses. The deferred income taxes, rate base, and cost of capital are all  
20 affected by the depreciation. Therefore, to calculate depreciation expense

---

<sup>2</sup> "Survivor curves" are curves that show the number of units or cost of a given group which is surviving in service at given ages. The survivor curves were developed by the Engineering Research Institute of Iowa State University. These curves are frequently referred to as "Iowa Curves."

<sup>3</sup> Net Salvage. The gross salvage of the property retired less the cost of removal. This will be negative, if the cost of removal exceeds the gross salvage.

1 and reserve, we must use the Commission authorized depreciation  
2 parameters.

3 **Q. How does AVA's 2022 depreciation expense forecast compare to 2020**  
4 **actuals?**

5 A. The total forecasted depreciation for 2022 reflects a \$14.1 million increase over  
6 2020 actuals.

7 **Q. Has AVA explained the primary drivers for the investment increase?**

8 A. Yes. AVA explains that the primary drivers of the increase<sup>4</sup> in the capital  
9 investment, and consequently in depreciation expense, are:

- 10 1. Oregon's gross plant investment in this case increases by approximately  
11 \$41.1 million, or 7.8 percent, as compared to what is currently embedded  
12 in base retail rates.
- 13 2. The Company continues to maintain, upgrade, and expand its natural gas  
14 distribution facilities to meet reliability requirements and capacity needs.
- 15 3. The Company is continuing with its 20-year program to systematically  
16 remove and replace select portions of the Aldyl-A pipe in the Company's  
17 natural gas distribution system.

18 **Q. What depreciation rates did Avista use in its Test Year revenue**  
19 **requirement?**

20 A. The current depreciation rates for the Company were authorized by OPUC  
21 Order No. 18-451 (Docket No. UM 1933). In Order No. 18-451, the  
22 Commission specified the Curve-Life and Net Salvage parameters for each

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<sup>4</sup> Avista/500, Schultz/Page 6

1 FERC plant account, from which the depreciation rates are derived for each  
2 account.

3 **Q. How did you analyze the Company's proposed depreciation expense, and**  
4 **what information did you review?**

5 A. To confirm that the depreciation expense was properly calculated using the  
6 authorized depreciation parameters in Commission Order No. 18-451, Staff, in  
7 data requests to the Company, asked for calculations for "Depreciation  
8 Expense" and "Total Accumulated Depreciation" in Excel format with cell  
9 reference links and formulae intact, along with other supporting work papers.

10 Upon going through the work paper that was filed by Avista with the  
11 Company, Staff verified the Company's calculations.

12 (1) Staff reviewed several data files and checked the reference links,  
13 formulae, and calculations provided in these files.

14 (2) Staff reviewed how the Company calculated depreciation expense using  
15 the rates authorized in Order No. 18-451.

16 (3) Staff verified how the Company forecasted depreciation expenses.

17 (4) Staff reviewed how the Company calculated the depreciation expense  
18 and depreciation reserve adjustments.

19 Staff sent 11 data requests to Avista to review and clarify the worksheet  
20 data and gain a better understanding of Avista's filing.

21 **Q. Did you find that Avista properly used OPUC-authorized depreciation**  
22 **rates in this filing?**



- 1 A. Yes. In the review, I found the depreciation rates that AVA used to calculate  
2 the revenue requirement are consistent with the rates that were authorized in  
3 Order No. 18-451. Therefore, Staff made no adjustments to Avista's  
4 depreciation calculations in this filing.

1

**ISSUE 2. DEPRECIATION RESERVE**

2

**Q. Describe the Depreciation & Amortization Reserve.**

3

A. Depreciation reserve is Accumulated Depreciation, at a point in time, the total amount of recorded depreciation, retirements, gross salvage, cost of removal, and other adjustments. As with depreciation expense, the unamortized balance of the associated assets generally appears in rate base and earns a return at the allowed rate.

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Amortization, like depreciation, relates to intangible assets, such as computer software and regulatory assets. Reserves are affected by depreciation expenses, amortization expenses, retirements, gross salvage, cost of removal, and other adjustments. If depreciation expense was changed, the accumulated depreciation and amortization should be changed accordingly.

14

**Q. Describe the depreciation effect on the revenue requirement of a utility.**

15

16

A. NARUC, in its “Public Utility Depreciation Practices” manual on “Depreciation Expense and Its Effect on the Utility’s Financial Performance – Revenue Requirement” states:

17

18

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23

Depreciation has a profound effect on the revenue requirement of a utility, and for many utilities, depreciation expense represents a large percentage of total operating expenses. In addition, deferred income taxes, rate base, and cost of capital are all affected by the depreciation practices of a utility.<sup>5</sup>

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<sup>5</sup> NARUC, Public Utility Depreciation Practices p.195 (1996).

1 **Q. What is the relationship between depreciation and revenue requirement?**

2 A. Under cost of service regulation, revenue requirement refers to the revenues  
3 the utility must earn to recover the costs of providing utility service and the  
4 opportunity to earn a reasonable return on its capital investment. To compute  
5 the revenue requirement (RR), a basic formula is followed:

6 **$$RR = \text{Operating \& Maintenance Expenses} + \text{Depreciation Expenses} +$$**  
7 **$$\text{Rate of Return\%} \times (\text{Rate Base}).$$**

8 In this formula, "Depreciation" (meaning the gross value of the utility's  
9 property less the accumulated depreciation of utility property) is one of the  
10 largest line items in the cost of service; therefore, "Depreciation" is important as  
11 both an annual expense and as a reduction of rate base.

12 **Q. How are depreciation parameters used in determining the utility's**  
13 **revenue requirement?**

14 A. In a general rate case filing, the depreciation expense is calculated by using  
15 the Commission's authorized depreciation parameters, from which depreciation  
16 rates are derived (in this case, those rates set forth in Order No. 18-451), and  
17 in traditional FERC classification of Natural Gas Storage and Processing Plant,  
18 Distribution Plant, and General Plant assets.

19 Accumulated Depreciation is the cost of the investment in gross plant that  
20 is recovered as Depreciation Expense. Accordingly, the depreciation expense  
21 is accumulated and is subtracted from the gross plant to reduce the remaining  
22 investment to be recovered. The remaining balance is the Net Book Plant.

23 The net book plant represents the portion of gross plant that is not depreciated.

1 **Q. What were the depreciation and amortization expenses and accumulated**  
2 **depreciation reserve that the Company originally filed in its revenue**  
3 **requirement?**

4 A. The depreciation and amortization expenses and accumulated depreciation  
5 reserve are listed below:

- 6 1. In the original filing, AVA asked for a total of \$7.1 million increase for  
7 Oregon depreciation and amortization expense from the December 31,  
8 2020, balance.
- 9 2. In the original filing, AVA asked for a \$26.6 million decrease to Oregon  
10 Rate Base for Oregon Accumulated depreciation and amortization  
11 expense from twelve the months ended December 31, 2021, AMA  
12 balance.
- 13 3. The Oregon Jurisdiction 12-Month Test Year Ending August 31, 2023, will  
14 have:
  - 15 • Plant Depreciation & Amortization Expense Increased to \$17,615,000
  - 16 • Accumulated Depreciation and Amortization in Rate Base Decreased  
17 to (\$173,472,000)

18 **Q. Have you proposed any adjustments on AVA's depreciation expense in**  
19 **the UG 433 rate case filing?**

20 A. No. I made no adjustments because I found that:

- 21 (1) The depreciation rates that AVA used to calculate the expense and  
22 accumulated depreciation reserve in the revenue requirement are  
23 consistent with the rates that were authorized in Order No. 18-451.

1           (2) The allocation factor used to calculate the transportation expenses are  
2                           consistent with FERC and the state regulatory guidelines.

3           (3) The depreciation and reserve in the revenue requirement are properly  
4                           recorded.

5           **Q. Please explain if the depreciation expense in this testimony is final.**

6           A. No. If any adjustments are made from Plant-In-Service and the cost  
7                           allocation factor between states (which are being reviewed by other Staff  
8                           witnesses), the Company's final depreciation expense and accumulated  
9                           depreciation would be changed accordingly.

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### **ISSUE 3. AFUDC**

**Q. What is Allowance for Funds Used During Construction?**

A. AFUDC is defined as the cost of money used during construction. AFUDC is capitalized as part of Plant in Service. The purpose of AFUDC is a regulatory method of compensating a utility for the financing costs it incurs during construction of new facilities.

**Q. Did you analyze the Company's calculation of its AFUDC rates?**

A. Yes. I reviewed the company's calculations of its AFUDC rates. I sent out Data Request Nos. 122-132 and asked the Company to explain in detail whether the Company's calculation of its AFUDC rates complies with the FERC AFUDC rate formulas and accounting requirements.

**Q. What is the historical treatment of AFUDC?**

A. The historical treatment of AFUDC includes:

1. AFUDC is a non-cash reporting item accrued until such time as Construction Work in Progress (CWIP) is closed and transferred to a Plant in Service account.
2. In Oregon, the Rate Base excludes CWIP, non-utility property, and plant held for future use (it is not yet used and useful, i.e., a Plant that is still under construction and not yet in service).
3. Use of the Washington State authorized rate of return: Avista purchased Oregon property in 1991. Ever since, Washington, Oregon, and Idaho have been using the WUTC authorized rate of return to calculate AFUDC so that the rate is consistent with Avista's accounting system. Oregon's

1 rate of return is 7.35 percent. In this filing, Avista continues to use  
2 WUTC's rate of return of 7.21 percent for AFUDC comparison.

3 **Q. What information you have reviewed and analyzed?**

4 A. Based on AVA's testimony and data responses, I reviewed and analyzed  
5 following components:

6 1. FERC's two formulas for calculating maximum allowable AFUDC rates.

7 The formula and elements for the computation of the allowance for funds  
8 used during construction shall be:

9  **$A_i = s*(S/W)+d*(D/D+P+C)*(1-S/W)$  = Gross allowance for borrowed  
10 funds used during construction rate**

11  **$A_e = [1-S/W]*[p*(P/D+P+C)+c*(C/D+P+C)]$  = Allowance for other  
12 funds used during construction rate**

13 S = Average short-term debt

14 s = Short-term debt interest rate

15 D = Long-term debt

16 d = Long-term debt interest rate

17 P = Preferred stock

18 p = Preferred stock cost rate

19 C = Common equity

20 c = Common equity cost rate

21 W = Average balance in construction work in progress, less asset  
22 retirement costs related to plant under construction

1           2.     Authorized Rate of Return - AVA used the WUTC-authorized rate of  
2                     return (7.21 percent) in the AFUDC calculation. Oregon's authorized rate  
3                     of return is 7.35 percent.

4     **Q. Has FERC granted a waiver to modify the existing AFUDC rate**  
5     **calculation?**

6     A. Yes. On March 13, 2020, President Donald Trump declared a national  
7             emergency concerning the COVID-19 pandemic. On June 30, 2020, FERC  
8             granted a 12-month waiver to modify the existing AFUDC rate calculation  
9             beginning March 2020, in response to the Coronavirus (COVID-19)  
10            emergency. The waiver allows using a methodology to remove distorting  
11            effects of temporary increases in the amount of current period short-term debt  
12            needed in response to the COVID-19 emergency by using an average of  
13            historical short-term debt balances for the year ended 2019. All other aspects  
14            of the calculation remain unchanged. On September 23, 2021, this waiver was  
15            extended through March 31, 2022. The COVID-19 relief order applied to  
16            Avista. The Company has incorporated this waiver into the AFUDC calculation  
17            (Data response 126).

18    **Q. Have you made adjustments to Avista's AFUDC filing?**

19    A. No. The Company's AFUDC calculations meet FERC and Oregon regulatory  
20            requirements.

21    **Q: Are your findings and recommendations in this testimony final?**

22    A: No. My findings and recommendations could be changed after reviewing other  
23            parties' testimony.



1 **Q. Does this conclude your testimony?**

2 A. Yes.

CASE: UG 433  
WITNESS: MING PENG

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1101**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Ms. Ming Peng  
EMPLOYER: Public Utility Commission of Oregon  
TITLE: Senior Econometrician  
Energy Rates, Finance, and Audit Division  
ADDRESS: 201 High Street SE, Suite 100  
Salem, OR 97301

**EDUCATION & TRAINING:**

M.S. Applied Economics  
University of Idaho, Moscow

B.S. Statistics  
People's University of China, Beijing

CRRRA Certified Rate of Return Analyst in 2002  
Society of Utility and Regulatory Financial Analysts

Depreciation studies – the Society of  
Depreciation Professionals

NARUC Annual Regulatory Studies Program  
Michigan State University, East Lansing

400+ credit hours on 30+ training topics in the public utility  
industry

EXPERIENCE: 1/11/1999 – Present, Public Utility Commission of Oregon

I have been employed by the Public Utility Commission of Oregon (Commission) for 23 years. My roles include:

**Expert Witness, Case Manager, Principal Analyst, Econometrician, Economist, Utility Analyst, and Policy Analyst:**

I have testified in various formal state hearings and performed numerous analyses including economic, financial, statistical, mathematical, marketing, and policy analyses in the public utility industry.

**Principal Analyst and Case Manager, Settlement Lead/Negotiator for Depreciation Ratemaking:**

I have served as a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) for the past 12 years. In this role, I've had a strong focus on Depreciation Rate Determination (fixed cost allocation, and capital recovery). I was also a Principal Analyst and Case Manager for the determination of Energy Property Depreciation Rates (Oregon Revised Statute 757.140) during this time period.

In this position, I investigated, analyzed, and calculated energy asset retirement cost and impact, as well as power plant decommissioning cost and impact, on customer rates. I reviewed, calculated, and analyzed fixed asset depreciation and proposed depreciation parameters for each of FERC accounts on Generation, Transmission, Distribution, General, and Coal Mining Plants. The energy sources I have worked on Steam/Coal, Hydraulic, Natural Gas, Wind, Solar, and Geothermal.

My analyses of "Power-Plant-Shutdown" activities (accelerated plant retirement, and decommissioning cost recovery) include the following cases:

1. PGE closes Boardman Coal-fired plant (UM 1679 & UE 215).
2. PacifiCorp closes Carbon Coal Plant in Utah (UE 246).
3. Multi-state PacifiCorp Klamath Hydro Dam Removal Cost recovery for (1) J. C. Boyle Dam, (2) Copco 1 Dam, (3) Copco 2 Dam, and (4) Iron Gate Dam removal under the ORS 757.734 – Recovery of investment in Klamath River dams in OPUC UE 219.
4. Idaho Power Valmy Coal-fired power plant Shutdown (UE 316).
5. PGE Colstrip Coal-fired power plant Shutdown (UM 1809).

I conduct case investigations and analyses on Utility's filings, make rate adjustments, lead settlement negotiation, prepare testimony, and appear on behalf of the Commission. The energy companies I work with are: (1) PacifiCorp (serves 6 states), (2) PGE, (3) Northwest Natural Gas (NWN), (4) Idaho Power, (5) Avista Corp (Washington), and (6) Cascade Gas (CNG, Montana).

**Lead Analyst and Case Manager on Financial Dockets:**

Prior to my current position, I was a Lead Analyst and Case Manager for cost of debt capital for nine years. I reviewed market risks, derivatives and hedging, debt issuance, and stock flotation. My analysis directly informed utility and energy policy.

I advised the Commission on over 60 financial dockets. The Commission incorporated all of my recommendations into final orders.

I was certified by the Society of Utility and Regulatory Financial Analysts as a Certified Rate of Return Analyst in 2002.

**Public Utility & Policy Analyst:**

Rulemaking: I have formulated energy regulation rules for utility performance incentives and cost-of-service regulation.

Energy Utility Merger & Acquisition: I have testified in formal state hearings involving utility mergers & acquisitions. I conducted Acquisition Premiums & Credit Risk Analysis and testified on behalf of the Commission in MidAmerican Energy Company's application to purchase PacifiCorp. I also reviewed Scottish Power's earlier purchase of PacifiCorp, and PGE's emergence from Enron after the Enron bankruptcy.

Integrated Resource Planning (IRP, Least Cost Planning): I provided comments to the Commission for decision making on Boardman to Hemingway (B2H), a 500-kV transmission power line, which included a cost and benefit list, a pros and cons list, alternatives, and the relevant legal risks. I also provided comments on utility's IRPs, such as total cost for power generation, power capacity (MW) replacement cost, avoided cost for free fuel, and emission trading cost.

Clean Energy – Dollar Impact on Customer Rates: I analyzed and calculated the rate impact and comparative advantage of clean energy. I built the portfolio optimization models to analyze the coal-fired generating capacity replacement.

General Rate Cases: I have been a part of *almost every energy rate case* since I joined the Oregon PUC on 1/11/1999. Historically, my review included fuel price forecasting, property sales, load forecasting, weather normalizations, cost of debt, and capital structures. Currently, my reviews are focused on depreciation and reserve, and AFUDC Capitalization Policy.

Survey Sampling Design: Results of my statistical sampling design and sampling procedures are incorporated into my revenue requirement testimony in Commission Docket No. UM 1288.

Auditing, Interest Rate, Late Payment: I audited cost of capital and financial components. My survey report and analyses are published annually for Oregon (UM 779).

Survey for Market Competition & Economic Policy: I conducted and wrote the report on Telecommunications, “Market Competition and Economic Policy Survey Analysis” for House Bill 2577. This report has been published on the OPUC web annually for 15 years.

Mentor in the ICER - International Confederation of Energy Regulators: I was selected to act as a mentor in the ICER (International Confederation of Energy Regulators) Women in Energy (ICER WIE) pilot mentoring program. My “Mentoring Topics” focus on Incentive Regulation; Rate and Economic Impacts of “Cost-of-Service” regulation in the U.S. and “Price-Cap Performance Based Regulation” in Europe; Cost of Capital, Energy Demand and Price Forecasting Modeling; Least Cost Planning; Regulatory Policy; and Renewable Energy issues within regulated rate structures.

CASE: UG 433  
WITNESS: MING PENG

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1102**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**

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

JURISDICTION:	Oregon	DATE PREPARED:	11/08/2021
CASE NO:	UG 433	WITNESS:	Mark Thies
REQUESTER:	PUC Staff - Peng	RESPONDER:	C. Guillory/J. Baldwin-Bonney
TYPE:	Data Request	DEPT:	Finance
REQUEST NO.:	Staff – 126	TELEPHONE:	(509) 495-2708
		EMAIL:	<a href="mailto:carly.guillory@avistacorp.com">carly.guillory@avistacorp.com</a>

**REQUEST:**

Regarding AFUDC Accounting (Allowance for Funds Used During Construction-AFUDC, Construction Work-in-Progress-CWIP), please explain in detail whether the Company's calculation of its AFUDC rates comply with the FERC AFUDC rate formulas and accounting requirements. If not, please explain why.

**RESPONSE:**

As a result of our FERC audit that concluded in 2019, the Company revised the AFUDC calculation to comply with the FERC AFUDC rate formulas and accounting requirements. The calculation was retroactively applied to 2018 and the FERC AFUDC formula rate has been used effective January 1, 2019 for AFUDC capitalized to plant accounts. State incremental AFUDC is capitalized as a regulatory asset.

Prior to 2018, the Company was using the Commission approved State AFUDC rate to record AFUDC. Per the audit, FERC required the Company to record an adjustment to plant for the excess AFUDC, recognizing the state incremental AFUDC charged for the years 2010 to 2017 as a regulatory asset. Per Order No. 20-468 from UG 389, the Company was authorized full recovery of the AFUDC regulatory asset, as such it is included in rate base and the amortization has been included.

On June 30, 2020, FERC granted a 12-month waiver to modify the existing AFUDC rate calculation beginning March 2020, in response to the Coronavirus (COVID-19) emergency. The waiver allows using a methodology to remove distorting effects of temporary increases in the amount of current period short-term debt needed in response to the COVID-19 emergency, by using an average of historical short-term debt balances for the year ended 2019. All other aspects of the calculation remain unchanged. On September 23, 2021, this waiver was extended through March 31, 2022. The Company has incorporated this waiver into the AFUDC calculation.

Though the FERC AFUDC calculation was modified, total AFUDC (FERC rate and State incremental AFUDC) was consistent at 7.21% for the Base Year. The differential between the calculated FERC AFUDC rates and the State incremental AFUDC is deferred.



171 FERC ¶ 61,285  
UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Neil Chatterjee, Chairman;  
Richard Glick, Bernard L. McNamee,  
and James P. Danly.

Edison Electric Institute

Docket No. AC20-127-000

American Gas Association

Interstate Natural Gas Association of America

ORDER GRANTING WAIVER REQUEST

(Issued June 30, 2020)

1. On May 29, 2020, the Edison Electric Institute (EEI),<sup>1</sup> the American Gas Association (AGA),<sup>2</sup> and the Interstate Natural Gas Association of America (INGAA)<sup>3</sup> (collectively, the Associations), on behalf of their member companies, filed a request for expedited approval of a 12-month waiver of certain provisions of Parts 101 and 201 of the Commission's regulations<sup>4</sup> in order for the member companies to modify the existing Allowance for Funds Used During Construction (AFUDC) rate calculation, beginning March 2020, in response to the Coronavirus (COVID-19) emergency.<sup>5</sup> In this order, we grant the Associations' temporary waiver request.

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<sup>1</sup> EEI is an association representing U.S. investor-owned utilities and its members operate in all 50 states and the District of Columbia.

<sup>2</sup> AGA represents more than 200 local energy companies that deliver natural gas throughout the United States.

<sup>3</sup> INGAA is a trade association that advocates positions important to the interstate natural gas pipeline industry and its members represent the majority of interstate natural gas transmission pipeline companies in the United States.

<sup>4</sup> 18 C.F.R. pt. 101, Electric Plant Instruction No. 3(17) (2019) and 18 C.F.R. pt. 201, Gas Plant Instruction No. 3(17) (2019).

<sup>5</sup> On March 13, 2020, President Donald Trump declared a national emergency concerning the COVID-19 pandemic.

## I. Filing

2. The Associations represent that member companies calculate their AFUDC rate in accordance with the Commission's instructions in the Uniform System of Accounts, which uses the current-year average amount of short-term debt as the first source of funding for purposes of this computation.<sup>6</sup> The Associations explain that because of this computational approach, unusual temporary increases in short-term debt may significantly distort the AFUDC rate.

3. The Associations state that member companies have taken a variety of steps, including issuing short-term debt, to increase liquidity and improve financing flexibility in response to the COVID-19 emergency. Accordingly, the Associations' member companies are seeking a temporary waiver of the requirement to compute AFUDC under the prescribed formula in order to remove the distorting effects of temporary increases in the amount of short-term debt needed in response to the pandemic.<sup>7</sup>

4. The Associations state that the goal of increasing liquidity and improving financing flexibility for public utilities is a sound regulatory policy during the COVID-19 emergency. The Associations represent that their member companies are experiencing reductions in customer load/demand, particularly for the commercial and industrial sectors, and many member companies committed to working with state regulators to suspend service shut-offs for nonpayment during the pandemic emergency, which has become a widely-adopted practice. As a result, the Associations state that their member companies may experience cash flow constraints requiring increased interim financing capability, including the potential issuance of significant amounts of short-term debt.<sup>8</sup>

5. The Associations explain that while underlying circumstances are similar for all member companies, each company's specific liquidity needs, sources of funding, and use of proceeds from additional short-term borrowings may differ based on individual facts and circumstances, and, thus, a single methodology may not be appropriate. Therefore, the Associations propose a simplified approach that member companies may elect to

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<sup>6</sup> The Associations Filing at 2 (citing 18 C.F.R. pt. 101, Electric Plant Instruction No. 3(17) and 18 C.F.R. pt. 201, Gas Plant Instruction No. 3(17)).

<sup>7</sup> *Id.*

<sup>8</sup> *Id.* at 2-3.

implement in order to address the significant distorted effect on the AFUDC formula resulting from increased short-term debt financing during the pandemic.<sup>9</sup>

6. The Associations propose that member companies be allowed to compute the AFUDC rate for the 12-month period starting with March 2020 using the company's simple average of the actual historical short-term debt balances for 2019, instead of current period short-term debt balances, and to leave all other aspects of the AFUDC formula unchanged.<sup>10</sup> The Associations represent that this approach focuses on the variable in the AFUDC rate that is directly impacted by responses to the pandemic, while retaining all other aspects of the existing formula. The Associations explain that providing the option to use the proposed approach would eliminate the need to address the nuances and company-specific complexities associated with diverse responses individual companies may need to use to assure adequate liquidity and financing capability during the pandemic emergency. The Associations further state that at the end of the waiver period, companies that elect to use the proposed option would return to the prescribed AFUDC rate formula in its entirety. The Associations represent that they will continue to monitor circumstances throughout the waiver period and may request an extension beyond 12 months should the COVID-19 emergency exist beyond that period.<sup>11</sup>

7. The Associations note that Commission staff approved a similar waiver request on May 1, 2020 explaining in that case that the company's "need to maintain liquidity and protect against financial market uncertainty during this unique state of emergency" warranted an exception to the formula to "allow the company to obtain the needed liquidity to respond to the COVID-19 emergency without an unduly adverse impact on its AFUDC rate."<sup>12</sup>

## II. Notice and Responsive Pleadings

8. Notice of the Associations' filing was published in the *Federal Register*, 85 Fed. Reg. 35,420 (June 10, 2020), with interventions and protests due on or before June 11, 2020. None was filed.

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<sup>9</sup> *Id.* at 3.

<sup>10</sup> *Id.*

<sup>11</sup> *Id.* at 3-4.

<sup>12</sup> *Id.* at 3 (citing *San Diego Gas & Elec. Co.*, Docket No. AC20-81-000 (May 1, 2020) (delegated order)).

### III. Discussion

9. We grant the Associations' temporary waiver request. The Commission's accounting regulations and precedent require the maximum AFUDC rate to be computed by considering short-term debt as the first source of construction financing, which is based on the premise that short-term debt is not used elsewhere in the development of rates.<sup>13</sup> Historically, the Commission has only provided exceptions to this AFUDC requirement in unique situations where certain amounts of short-term debt were a defined cost in the setting of rates. However, the member companies' need to maintain liquidity and improve financing flexibility during this unique state of emergency also warrants an exception to the AFUDC rate computation. The Associations' proposal will ensure that member companies would be able to remove from the AFUDC rate the distorting effects of temporary increases in the amount of current period short-term debt needed in response to the COVID-19 emergency, by using a simple average of prior year short-term debt balances, while leaving all other aspects of the AFUDC rate formula (including current period short-term debt cost rates) unchanged. This will allow a member company to obtain the needed liquidity to respond to the COVID-19 emergency without an unduly adverse impact on its AFUDC rate. Accordingly, the Associations' proposed temporary waiver is approved.<sup>14</sup>

10. We note that this waiver does not apply to other components of the AFUDC computation prescribed under the Commission's accounting regulations.<sup>15</sup> Notably, the Associations' member companies must continue to compute their short-term debt interest rate for application in the AFUDC computation based on the current period's short-term debt interest rates on all outstanding short-term debt. This waiver is intended only to

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<sup>13</sup> See *Amendments to Uniform System of Accounts for Public Utilities and Licensees and for Natural Gas Companies (Classes A, B, C, and D) to Provide for the Determination of Rate for Computing Allowance for Funds Used During Construction and Revisions of Certain Schedule Pages of FPC Reports*, Order No. 561, 57 FPC 608 (1977).

<sup>14</sup> The 12-month waiver is effective March 1, 2020 through February 28, 2021. Although the Associations' filing was made on May 29, 2020, we do not consider this request to be a retroactive waiver because the accounting results for 2020 will not be filed with the Commission in the Form Nos. 1 and 2 until April 2021. The 2020 Form Nos. 1 and 2 may be used in developing rates charged for future rate years.

<sup>15</sup> 18 C.F.R. pt. 101, Electric Plant Instruction No. 3(17), and 18 C.F.R. pt. 201, Gas Plant Instruction No. 3(17).

Docket No. AC20-127-000

- 5 - Peng/6

allow the Associations' member companies to use average prior year, rather than current year, short-term debt balances in their AFUDC computations, as discussed above.

11. In addition to granting the temporary waiver for the Associations' member companies, we extend this 12-month waiver, beginning March 1, 2020, to all jurisdictional entities subject to the Commission's accounting regulations whether or not they are a member of the Associations. For the reasons stated above, such a waiver could provide companies with needed liquidity to address the COVID-19 emergency.

The Commission orders:

The Associations' temporary waiver request is hereby granted and applies to all jurisdictional entities subject to the Commission's accounting regulations, as discussed in the body of this order.

By the Commission.

( S E A L )

Nathaniel J. Davis, Sr.,  
Deputy Secretary.

Document Content (s)

AC20-127-000.DOCX.....1

FEDERAL ENERGY REGULATORY COMMISSION  
Washington, D.C. 20426

In Reply Refer To:  
Office of Enforcement  
Docket No. AC21-158-000  
September 23, 2021

Edison Electric Institute  
Attn: Richard F. McMahon Jr.  
701 Pennsylvania Avenue, NW  
Washington, DC 20004-2696

American Gas Association  
Attn: Matthew J. Agen  
400 North Capitol St., NW  
Washington, DC 20001

Dear Mr. McMahon and Mr. Agen:

This is in response to your letter dated September 2, 2021. You filed the letter on behalf of Edison Electric Institute (EEI) and American Gas Association (AGA) (the Associations) and requested extension until March 31, 2022, of its temporary waiver<sup>1</sup> allowing jurisdictional entities to use a methodology for calculating the Allowance for Funds Used During Construction (AFUDC) rate that would remove the distorting effects of temporary increases in the amount of short-term debt in response to COVID-19 impacts by using an average historical short-term debt balance for the year ended 2019, while leaving all other aspects of the AFUDC rate formula (including the use of current-period short-term debt cost rates) unchanged (the AFUDC Rate Calculation Waiver).

Notice of this filing was published in the Federal Register, with comments due by September 15, 2021, and none were filed. Based on your representations, this request is authorized for all jurisdictional entities, not just the member companies, and is not intended to influence the outcome of any rate treatment.

The Associations represent that AFUDC rates are calculated in accordance with the Commission's instructions in the Uniform System of Accounts, using the current-year average amount of short-term debt as the first source of funding for purposes of this computation. The Associations explain that because of this computational approach, unusual temporary increases in short-term debt may significantly distort the AFUDC rate.

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<sup>1</sup> The Commission granted the initial waiver in Docket No. AC20-127-000 for the period March 1, 2020 through February 28, 2021, which was extended through September 30, 2021.

The Associations state that the COVID-19 impacts on liquidity and related temporary increases in short-term debt remain ongoing and are expected to continue into 2022.<sup>2</sup>

The Commission's accounting regulations and precedent require the maximum AFUDC rate to be computed using short-term debt as the first source of construction financing, based on the premise that short-term debt is not used elsewhere in the development of rates.<sup>3</sup> Historically, the Commission has only provided exceptions to this AFUDC requirement in unique situations where certain short-term debt was a defined cost in setting rates. The Associations' proposal will ensure that jurisdictional entities would be able to remove from the AFUDC rate the distorting effects of temporary increases in the amount of current period short-term debt needed in response to the COVID-19 impacts, by using a simple average of prior year short-term debt balances, while leaving all other aspects of the AFUDC rate formula (including current period short-term debt cost rates) unchanged. Accordingly, the Associations' proposed extension waiver request is authorized.

The waiver does not apply to other components of the AFUDC computation prescribed under the Commission's accounting regulations.<sup>4</sup> Notably, the jurisdictional entities must continue to compute their short-term debt interest rate for application in the AFUDC computation based on the current period's short-term debt interest rates on all outstanding short-term debt. This waiver is intended only to allow the jurisdictional entities to use average prior year, rather than current year, short-term debt balances in their AFUDC computations.

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<sup>2</sup> See the Associations' Transmittal Letter at 3-4. According to the Associations, at the outset of the pandemic, 38 states and DC imposed moratoria on the suspension of electric utility service due to non-payment by utility customers, and, as of August 2021, the moratoria in six states and DC are still in effect. Also, according to the Associations, where moratoria have expired, many states are requiring extended repayment terms for customers – up to 60 months.

<sup>3</sup> See *Amendments to Uniform System of Accounts for Public Utilities and Licensees and for Natural Gas Companies to Provide for the Determination of Rate for Computing Allowance for Funds Used During Construction and Revisions of Certain Schedule Pages of FPC Reports*, Order No. 561, 57 FPC 608 (1977).

<sup>4</sup> 18 C.F.R. pt. 101, Electric Plant Instruction No. 3(17), and 18 C.F.R. pt. 201, Gas Plant Instruction No. 3(17).



The Commission delegated authority to act on this matter to the Director of the Office of Enforcement or his designee under 18 C.F.R. § 375.311 (2020). The Director has designated this authority to the Chief Accountant. This letter order constitutes final agency action. Your company may file a request for rehearing with the Commission within 30 days of the date of this order under 18 C.F.R. § 385.713 (2020).

Sincerely,

Gerald Williams  
Director and Chief Accountant  
Division of Audits and Accounting  
Office of Enforcement

CASE: UG 433  
WITNESS: PAUL ROSSOW

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1200**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Paul Rossow. I am a Utility Analyst employed in the Energy  
3 Resources and Planning Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/1201.

8 **Q. What is the purpose of your testimony?**

9 A. I analyze the Company’s proposed Test Year expense for certain discretionary  
10 spending and membership dues and identify those that should not be borne by  
11 ratepayers. The proposed adjustments I recommend are derived from review  
12 of multiple data responses, analysis of Avista Corporation’s (Avista or AVA)  
13 2020 Operations and Maintenance (O&M) non-payroll transactions for FERC  
14 Accounts 500 through 935, and Commission membership policy.

15 **Q. Did you prepare an exhibit for this docket?**

16 A. Yes. I prepared Exhibit Staff/1202, consisting of 1 page.

17 **Q. How is your testimony organized?**

18 A. My testimony is organized as follows:

19	Issue 1, Memberships and Dues .....	2
20	Issue 2, Meals and Entertainment and Miscellaneous Operations and	
21	Maintenance Expenses .....	5

**ISSUE 1, MEMBERSHIPS AND DUES**

**Q. Please provide a summary of the Company's proposal for memberships and dues.**

A. Avista's filed case and adjustment classifies membership and dues expenses by category and applies a specific percentage to determine the recoverable amounts. Avista is removing \$22,959 in its filing, which is the difference between \$49,451 charged to Oregon and \$26,492 allowed after specific percentages are applied.

- Industry research organizations are allowed 100 percent,
- National and regional trade organizations are allowed 75 percent,
- Individual professional organizations are allowed 20 percent, and
- Other memberships and dues are disallowed 100 percent, unless Avista can present a convincing argument to do otherwise.

**Q. What is the Commission's historical treatment of memberships and dues?**

A. The Commission has determined that some expense associated with dues or membership fees to various organizations is not appropriately included in a utility's revenue requirement (RR), primarily because some or all of the organizational activities are:<sup>1</sup>

- Not necessary for utility service,
- Primarily to promote the company within the community,

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<sup>1</sup> See Order No. 87-406.

- 1           • Do not benefit ratepayers, or
- 2           • Would not be recoverable in rates if done by the utility itself.

3           Staff follows Commission precedent by recommending recovery of dues  
4 or fees paid to:

- 5           1. Industry Research Organizations (e.g., Gas Technology Institute) at  
6           100 percent, except where organizations perform redundant services;
- 7           2. National and Regional Industry Trade Organizations (e.g., American Gas  
8           Association) at 75 percent, on the basis that certain activities are  
9           promotional or lobbying in nature or otherwise do not benefit ratepayers;  
10          and
- 11          3. Disallowing all memberships or dues paid to other types of organizations  
12          unless the utility can present a convincing argument that the membership  
13          is necessary for utility service or otherwise to benefit ratepayers.

14          **Q. Please explain your analysis for the memberships and dues**  
15          **adjustment.**

16          A. Staff analysis included the review of AVA's memberships and dues  
17          expenses recorded to FERC Accounts 813 through 935 provided in  
18          electronic spreadsheet format by AVA in its 2020 membership and dues  
19          adjustment 3.01;<sup>2</sup> and, AVA's response to Standard Data Request (SDR)  
20          57, 2020 transactions for all FERC Operations and Maintenance (O&M) and  
21          Administrative and General (A&G) Accounts. Staff then searched for

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<sup>2</sup> See Avista's Work paper 3.01 Membership and Dues.

1 memberships and dues by using the G/L Account Descriptions provided by  
2 AVA in its response to SDR 57. Staff sorted these expenses by G/L Account  
3 Descriptions.

4 **Q. Is Staff proposing a disallowance?**

5 A. No. Staff's analysis revealed no additional disallowance was warranted in  
6 following Commission practice for Avista's memberships and dues expenses  
7 recorded in FERC Accounts 813 through 935.

**ISSUE 2, MEALS AND ENTERTAINMENT AND MISCELLANEOUS****OPERATIONS AND MAINTENANCE EXPENSES**

**Q. Please explain the Commission's historical treatment of O&M non-payroll discretionary costs.**

A. O&M non-payroll discretionary expenses include awards, birthday cards, food, meals, and entertainment. In Docket No. UE 197, the Commission clarified its policy that expenses for meals and entertainment, office refreshments, catering, gifts, and awards are discretionary and should be shared equally by ratepayers and shareholders.<sup>3</sup> Accordingly, a 50 percent sharing of such expenses between customers and shareholders is routinely recommended by Staff. In addition, Staff recommends disallowance of O&M non-payroll expenses that are imprudent or excessive or do not benefit Oregon regulated utility operations at a transactional level.

**Q. Please provide a summary of the Company's filed proposal for O&M expenses.**

A. Avista proposes including approximately \$26.5 million of O&M after escalation in the 2023 test year.

**Q. Did the Company propose an adjustment for meals and entertainment, awards, gifts, and similar discretionary expenditures?**

A. No.

**Q. Please describe Staff's analysis of the company's proposal for O&M non-payroll expenses.**

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<sup>3</sup> See Order No. 09-020, pp. 20-21.

1 A. Staff reviewed AVA's response to SDR 57,<sup>4</sup> to identify any O&M non-payroll  
2 discretionary expenses that appear to be excessive, without sufficient business  
3 purpose, or not related to the provision of safe and reliable energy to  
4 customers. In the Company's response to SDR 57, the Company provided its  
5 2020 O&M non-payroll transactional expenses in Excel format. The accounting  
6 data includes a number of fields, including FERC accounts, transaction  
7 descriptions, vendor name, currency amount, and general ledger account  
8 descriptions. From this spreadsheet, Staff created a workbook to aid in Staff's  
9 analysis of O&M non-payroll discretionary expenses. Staff filtered the data by  
10 transaction description and highlighted the results. The selected expenditure  
11 types were Professional Services, Training – In House, Workforce - Contract,  
12 Employee Auto Mileage, Employee Business Meals, Employee Miscellaneous  
13 Expense, Materials and Equipment, Miscellaneous, Office Supplies, and Rental  
14 Expense – Other.

15 Staff reviewed the meals and entertainment expenses to determine  
16 whether they benefit customers or are discretionary and should be shared  
17 between customers and shareholders according to Commission policy.<sup>5</sup> The  
18 Commission has historically agreed with Staff that such discretionary expenses  
19 are not required to provide safe and adequate service to customers.

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<sup>4</sup> SDR No. 57 requested the Company to provide information for all non-payroll expenses recorded in all FERC accounts for the base year.

<sup>5</sup> Examples of key words Staff used to search transactions included candy, gum, b-fast, bfast, dessert, party, balloon, bereavement, flower, meal, Christmas, floral, recognition, appreciation, food, award, going away, cake, birthday, b-day, snack, coffee, donut, doughnut, bowling, golf, blazer, ball, ticket, prize, gift, dinner, lunch, supper, breakfast, diner, restaurant, bfast, napkins, photo, xmas, flight, hotel, airfare, air fare, air, travel, parking, luggage, baggage, shuttle, motel, taxi, lodging, and airport.



1           Additionally, Commission policy does not require ratepayers to support causes  
2           that they do not necessarily support.<sup>6</sup>

3           Items Staff found to have no benefit to customers, Staff excludes at  
4           100 percent. Those expenses Staff believed benefitted both customers and  
5           shareholders, Staff disallowed at 50 percent. Once Staff determined the  
6           disallowance based on 2020 dollars, Staff escalated using CPI's U.S. Urban  
7           Consumers of 4.5 percent, 3.9 percent, and 2.4 percent,<sup>7</sup> year over year for  
8           2021, 2022, and 2023, respectively, to arrive at the test year adjustment.<sup>8</sup>  
9           Staff escalated using the U.S. Urban Consumer CPI, which is commonly  
10          proposed by Staff for O&M non-payroll expenses.

11          **Q. Would you please explain your adjustment?**

12          A. Yes. For example, within the selected expenditure types, Staff noted  
13          transactions related to expenses described as: coffee, recognition, gifts,  
14          awards, and meals that Staff recommended excluding 50 percent.

15          **Q. What was the result of Staff's review for these expense types?**

16          A. After reviewing O&M non-payroll 2020 Oregon base year expenses, Staff  
17          identified \$52,706 of expense that should be disallowed at 50 percent, which  
18          equals \$26,353. Staff did not identify any expenditure entries that should be  
19          100 percent disallowed. Staff used the U.S. Urban Consumer CPI rates

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<sup>6</sup> See OPUC Order No. 87-406 at 40-41, Order No. 91-186 at 16, and Order No. 09-020 at 20-21.

<sup>7</sup> See the Oregon Economic and Revenue Forecast for December 2021, at page 37.

<sup>8</sup> The data in the Company's non-confidential response to Staff Data Request No. 57 is too voluminous to include as an exhibit. However, Staff does include discretionary O&M cost data showing the FERC account totals for each account as Exhibit Staff/1202, Rossow/1.

1 mentioned above in escalating the \$26,353 to the 2023 Test Year, resulting in  
2 a decrease to the Oregon Test Year expense of \$29,300.

3 **Q. What is Staff's total adjustment?**

4 A. Staff's total adjustment is a decrease of \$29,300 for O&M non-payroll  
5 expenses.

6 **Q. Will Staff review testimony from other parties on these issues?**

7 A. Yes. Staff will review and evaluate testimony from other parties and provide  
8 its analysis.

9 **Q. Does this conclude your testimony?**

10 A. Yes.

CASE: UG 433  
WITNESS: PAUL ROSSOW

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1201**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Paul Rossow

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst  
Energy Resources & Planning Division

ADDRESS: 201 High Street SE Suite 100  
Salem OR 97302-1166

EDUCATION: Professional Accounting and Computer Application  
Diplomas, Trend College of Business 1987

EXPERIENCE: I have been employed with the Public Utility Commission of Oregon as a Utility Analyst since October of 2002. Current responsibilities include research issues relating to energy utilities. I have actively participated in regulatory proceedings in Oregon, including UE 147, UE 167, UE 170, UE 179, UE 180, UE 197, UE 210, UE 213, UE 215, UE 217, UE 233, UE 246, UE 262, UE 263, UE 283, UE 335, UE 374, UG 152, UG 153, UG 181, UG 186, UG 201, UG 221, UG 246, UG 284, UG 344, UG 347, UG 388, UG 389, and UG 390.

I have attended the Utility Rate School sponsored by the Committee on Water of the National Association of Regulatory Utility Commissioners in May of 2005 and the Institute of Public Utilities sponsored by the National Association of Regulatory Utility Commissioners at Michigan State University in August of 2005.

CASE: UG 433  
WITNESS: PAUL ROSSOW

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1202**

**Exhibits in Support  
Of Opening Testimony**

**Is filed in electronic format**

**March 3, 2022**

ERC Account	Account Description	Vendor Number	Vendor Name	Jurisdiction	Service	Ser. Jur	ization Description	STATIND
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6349	Scott, Eric	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	87923	Pardee, Th	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	87923	Pardee, Th	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6349	Scott, Eric	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
813000	OTHER EXP	6445	CORP CRE	AA	GD	GD.AA	D55 - Natu	DL
870000	OPER SUP	6445	CORP CRE	AA	GD	GD.AA	A81 - Medf	DL
870000	OPER SUPV/ENG			AA	GD	GD.AA	C83 - La G	DL
870000	OPER SUP	103506	ARAMARK	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUP	9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUP	9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUP	5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
921000	OFFICE SUPPLIES & EXPENSES			AA	CD	CD.AA	N08 - Draft	DL
870000	OPER SUP	9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUP	8465	Bareither, F	AA	GD	GD.AA	B54 - Gas	DL
870000	OPER SUP	101737	GUCKENH	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUP	5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUP	5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUP	103506	ARAMARK	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUP	86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUP	70760	Cash, Kare	AA	GD	GD.AA	B54 - Gas	DL
870000	OPER SUP	5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUP	9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUP	103506	ARAMARK	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUP	47574	Smith, Dav	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUP	70760	Cash, Kare	AA	GD	GD.AA	G08 - Gas	DL

870000	OPER SUF 47574	Smith, Dav	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 70760	Cash, Kare	AA	GD	GD.AA	B54 - Gas	DL
870000	OPER SUF 5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 103506	ARAMARK	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 101737	GUCKENH	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 108574	Anderson,	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUPV/ENG		AA	GD	GD.AA	C83 - La G	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 47574	Smith, Dav	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 6445	CORP CRE	AA	GD	GD.AA	A81 - Medf	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 101737	GUCKENH	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 24232	Webb, Jeff	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 6222	Burger, Lin	AA	GD	GD.AA	B54 - Gas	DL
870000	OPER SUF 103506	ARAMARK	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 70760	Cash, Kare	AA	GD	GD.AA	B54 - Gas	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUPV/ENG		AA	GD	GD.AA	C83 - La G	DL
870000	OPER SUF 101737	GUCKENH	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 6445	CORP CRE	AA	GD	GD.AA	A81 - Medf	DL
870000	OPER SUF 86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 47574	Smith, Dav	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 5197	Faulkenber	AA	GD	GD.AA	G51 - Dir o	DL
870000	OPER SUF 101737	GUCKENH	AA	GD	GD.AA	B51 - Gas	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL
870000	OPER SUF 9251	Mullineaux	AA	GD	GD.AA	J08 - Gas (	DL





878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
878000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	R08 - Gas	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
879000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	108156	BIGFOOT	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6356	Forsloff, Ry	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	89831	WALMART	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	109446	Parker, Bo	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Brie	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	109694	McGee, Ma	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Brie	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL

880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	101843	Tyree, Mich	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	101843	Tyree, Mich	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	5209	ROGUE RI	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	101843	Tyree, Mich	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	108156	BIGFOOT	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	102867	Laut, Andre	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	41150	Heskett, M	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	108430	Brandt, Lar	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	21452	Watkins, W	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL

880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	21452	Watkins, W	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	32088	Seals, Luca	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Brie	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	I08 - Operæ	DL
880000	DIST EXP	110345	Lambert, M	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6356	Forsloff, Ry	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6356	Forsloff, Ry	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Brie	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	18785	Taylor, Brie	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6356	Forsloff, Ry	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL

880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	70760	Cash, Kare	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	108156	BIGFOOT	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	47457	FLAMIN JC	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	101843	Tyree, Mich	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	104859	Brown, Jos	AA	GD	GD.AA	I02 - Craft	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	I08 - Opera	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	22741	Bartow, Ch	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	107599	Leidecker,	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	89831	WALMART	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	101843	Tyree, Mich	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL

880000	DIST EXP	104563	Cano, Paul	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	41150	Heskett, M	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6281	ROSEBUR	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	100936	Ford, Greg	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	5913	TREASUR	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	105374	Boyle, Seth	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	109446	Parker, Bo	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	109694	McGee, M	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	I08 - Opera	DL
880000	DIST EXP	7509	DENNYS	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	22419	Baker, Car	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	108430	Brandt, Lar	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	104234	COASTAL	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	109649	O'Roark, C	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	32140	RUSTY MC	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	107974	Prather, Br	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	109155	Barajas, R	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	I08 - Opera	DL

880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	47574	Smith, Dav	AA	GD	GD.AA	B51 - Gas	DL
880000	DIST EXP	98994	Carlile, Wil	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	OPER-OTHER	EXPEN	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	21452	Watkins, W	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	7603	DELI YOGI	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	109446	Parker, Bo	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6356	Forsloff, R	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	107599	Leidecker,	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	108430	Brandt, Lar	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	103822	ALBERTS	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	101843	Tyree, Mich	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	109446	Parker, Bo	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	107599	Leidecker,	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	23135	Schwender	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL

880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	I08 - Opera	DL
880000	DIST EXP	32088	Seals, Luc	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	8973	Carlile, Jas	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	107599	Leidecker,	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	S50 - Cons	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	77362	Randles, S	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	109649	O'Roark, C	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	104797	King, Brent	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	32140	RUSTY MC	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	110341	Bergeleen,	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	21452	Watkins, W	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	103506	ARAMARK	AA	GD	GD.AA	G08 - Gas	DL
880000	DIST EXP	109694	McGee, M	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL

880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	86425	Harding, Ti	AA	GD	GD.AA	B51 - Gas	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	107599	Leidecker,	OR	GD	GD.OR	G08 - Gas	DL
880000	DIST EXP	6356	Forsloff, R	OR	GD	GD.OR	A82 - Rose	DL
880000	DIST EXP	109694	McGee, Ma	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
880000	DIST EXP	18785	Taylor, Bri	OR	GD	GD.OR	A81 - Medf	DL
880000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
885000	MAINT SU	24232	Webb, Jeff	AA	GD	GD.AA	B51 - Gas	DL
885000	MAINT SU	18785	Taylor, Bri	AA	GD	GD.AA	A81 - Medf	DL
885000	MAINT SU	18785	Taylor, Bri	AA	GD	GD.AA	A81 - Medf	DL
887000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
887000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
887000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
887000	DIST EXP	103310	Mignola, J	OR	GD	GD.OR	A82 - Rose	DL
887000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A83 - Klam	DL
889000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B53 - Pullr	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	B53 - Pullr	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	AA	GD	GD.AA	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE	OR	GD	GD.OR	C83 - La G	DL



889000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
889000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	C83 - La G	DL
889000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	B53 - Pullr	DL
889000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C83 - La G	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
890000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	B51 - Gas	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	L50 - Spok	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	L50 - Spok	DL
891000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C83 - La G	DL
891000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	L50 - Spok	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	L50 - Spok	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	L50 - Spok	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C83 - La G	DL
891000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C83 - La G	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	L50 - Spok	DL
891000	DIST EXP	6615	TOMATO S AA	GD	GD.AA	C53 - Coel	DL
891000	DIST EXP	6445	CORP CRE AA	GD	GD.AA	L50 - Spok	DL
892000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
892000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	C53 - Coel	DL
892000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	L50 - Spok	DL
892000	DIST EXP	9251	Mullineaux OR	GD	GD.OR	J08 - Gas	(DL
892000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	A83 - Klam	DL
893000	DIST EXP	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL



894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	OTHER DISTRIBUTIO	AA		GD	GD.AA	A82 - Rose	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	OTHER DISTRIBUTIO	AA		GD	GD.AA	C53 - Coeu	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	OTHER DISTRIBUTIO	AA		GD	GD.AA	A83 - Klam	DL
894000	MAINT OF	OTHER DISTRIBUTIO	AA		GD	GD.AA	A81 - Medf	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	B51 - Gas	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
894000	MAINT OF	OTHER DISTRIBUTIO	AA		GD	GD.AA	L50 - Spok	DL
894000	MAINT OF	6445	CORP CRE	OR	GD	GD.OR	E14 - Envir	DL
905000	MISC CUS	22368	Pike, Andre	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	11657	Wurmlinge	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	8154	Rust, Keith	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	107379	Gump, Mic	AA	CD	CD.AA	F50 - Cont:	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	110126	TEAM WO	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	61519	Ghering, Al	AA	CD	CD.AA	F50 - Cont:	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL

905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	8154	Rust, Keith	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	F50 - Cont	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	54592	Duczek, G	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	110126	TEAM WO	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUST	AC EX		AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	10623	TESH INC	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	61519	Ghering, A	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	11657	Wurmlinge	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	28829	CAPONES	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	22368	Pike, Andre	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	105675	FIRST CH	AA	CD	CD.AA	N50 - Direc	DL
905000	MISC CUS	105675	FIRST CH	AA	CD	CD.AA	N50 - Direc	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	110126	TEAM WO	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	61519	Ghering, A	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	104888	VonLinderr	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	F50 - Cont	DL
905000	MISC CUS	105675	FIRST CH	AA	CD	CD.AA	N50 - Direc	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	28829	CAPONES	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	14876	Broemeling	AA	CD	CD.AA	N50 - Direc	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	F50 - Cont	DL
905000	MISC CUS	22368	Pike, Andre	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	E50 - Con	DL

905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	28829	CAPONES	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	28829	CAPONES	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	5913	TREASUR	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	109585	Neder, Em	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	39440	Compton, J	AA	CD	CD.AA	F50 - Cont	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	105675	FIRST CH	AA	CD	CD.AA	N50 - Direc	DL
905000	MISC CUS	97053	Ozminkows	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	103938	Holden, Sa	AA	CD	CD.AA	E50 - Con	DL
905000	MISC CUS	98124	Blair, Kimb	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	11657	Wurmlinge	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	39440	Compton, J	AA	CD	CD.AA	F50 - Cont	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	F50 - Cont	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	11657	Wurmlinge	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	22368	Pike, Andre	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	22368	Pike, Andre	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	110126	TEAM WO	AA	CD	CD.AA	C50 - Cont	DL
905000	MISC CUS	61519	Ghering, Al	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	28829	CAPONES	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	5913	TREASUR	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	98997	Soules, Ve	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	5913	TREASUR	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con.	(DL
905000	MISC CUS	54592	Duczek, G	AA	CD	CD.AA	D50 - Mete	DL
905000	MISC CUS	11451	Krasselt, W	AA	CD	CD.AA	E53 - Con.	DL
905000	MISC CUS	105675	FIRST CH	AA	CD	CD.AA	N50 - Direc	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	K53 - Con.	DL
905000	MISC CUS	103506	ARAMARK	AA	CD	CD.AA	D50 - Mete	DL

921000	OFFICE SU	104475	Happeney, F	AA	CD	CD.AA	N08 - Draft	DL
921000	OFFICE SU	104475	Happeney, F	AA	CD	CD.AA	N08 - Draft	DL
905000	MISC CUS	6445	CORP CRE	AA	CD	CD.AA	I50 - Con. (	DL
905000	MISC CUS	14876	Broemeling	AA	CD	CD.AA	N50 - Direc	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
908000	CUST SVC	94325	Bautista, V	OR	GD	GD.OR	F52 - Key E	DL
910000	CUST SVC	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	D53 - Clark	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	108264	Fryer, Joy I	AA	CD	CD.AA	B08 - Cust	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	77361	Garrett, Lis	AA	CD	CD.AA	B08 - Cust	DL
920000	ADMIN & C	65485	Dornquast, A	AA	CD	CD.AA	B08 - Cust	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	108064	Doyle, Deb	AA	CD	CD.AA	B08 - Cust	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
920000	ADMIN & C	6445	CORP CRE	AA	CD	CD.AA	G50 - Colv	DL
920000	ADMIN & C	24775	Kimmell, P.	AA	CD	CD.AA	B08 - Cust	DL
921000	OFFICE SU	41504	Cornell, Ra	AA	CD	CD.AA	L51 - Clair	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	6223	Cox, Bryan	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	H14 - Com	DL
921000	OFFICE SU	104514	Fulton, Ty	AA	CD	CD.AA	J54 - Interr	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	105821	Kiesbuy, SI	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	83497	Robbert, Bl	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	N09 - Offic	DL

921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	S09 - Apps	DL
921000	OFFICE SU	8068	Heagle, La AA	CD	CD.AA	J51 - Ware	DL
921000	OFFICE SU	6048	Jue, Laurin AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	100617	Sharp, Clin AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU	105353	Bean, Jess AA	CD	CD.AA	J07 - Gene	DL
921000	OFFICE SU	76672	Johnson, D AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	83497	Robbert, B AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	110252	Morgan, Br AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	6048	Jue, Laurin AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	99842	Butler, Deb AA	CD	CD.AA	K50 - Cust	DL
921000	OFFICE SU	95132	Feist, Seth AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	110273	Ells, Kellse AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	105353	Bean, Jess AA	CD	CD.AA	J07 - Gene	DL
921000	OFFICE SU	76672	Johnson, D AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	95132	Feist, Seth AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100855	Angele, Etr AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	M08 - Subs	DL
921000	OFFICE SU	83497	Robbert, B AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	95132	Feist, Seth AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	102726	Brandkamp AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	83497	Robbert, B AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	98907	Gibler, Jan AA	CD	CD.AA	F54 - Trea	DL
921000	OFFICE SU	9147	Parsons, A AA	CD	CD.AA	A57 - Ed U	DL
921000	OFFICE SU	98189	Webb, Rol AA	CD	CD.AA	A02 - HRIS	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	68114	Magalsky, I AA	CD	CD.AA	A54 - Prod	DL
921000	OFFICE SU	68114	Magalsky, I AA	CD	CD.AA	A54 - Prod	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	101737	GUCKENH AA	CD	CD.AA	N09 - Offic	DL

921000	OFFICE SU	101737	GUCKENH AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	P03 - Subs	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	D02 - VP C	DL
921000	OFFICE SU	11146	Newhouse, AA	CD	CD.AA	E07 - Gene	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	C11 - Ente	DL
880000	DIST EXP	5197	Faulkenber AA	GD	GD.AA	G51 - Dir o	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	100617	Sharp, Clin AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	109931	Hamilton, M AA	CD	CD.AA	Y39 - Web	DL
921000	OFFICE SU	93422	Malensky, AA	CD	CD.AA	P03 - Subs	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	104035	SNAKE PIT AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	101737	GUCKENH AA	CD	CD.AA	F55 - Finar	DL
921000	OFFICE SU	29343	Dreyer, Gre AA	CD	CD.AA	E19 - Dist	DL
921000	OFFICE SU	95132	Feist, Seth AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	6445	CORP CRE AA	GD	GD.AA	I02 - Craft	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	U01 - Lega	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	F08 - Elect	DL
921000	OFFICE SU	105661	Holland, Ch AA	CD	CD.AA	H51 - Supp	DL
921000	OFFICE SU	62961	Storey, Rol AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	83497	Robbert, Bl AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	14025	Donahoo, L AA	CD	CD.AA	J02 - Public	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	100617	Sharp, Clin AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	110273	Ells, Kellse AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	101737	GUCKENH AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU	105353	Bean, Jess AA	CD	CD.AA	J07 - Gene	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	E01 - Exec	DL



921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	83497	Robbert, Bl	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	E53 - Con.	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	83497	Robbert, Bl	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	105353	Bean, Jess	AA	CD	CD.AA	J07 - Gene	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	D56 - Direc	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	10822	Wilcox, Joh	AA	CD	CD.AA	Y54 - Strat	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	103998	Stoddard, L	AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	110195	Floener, Pa	AA	CD	CD.AA	G50 - Colv	DL
921000	OFFICE SU	11146	Newhouse,	AA	CD	CD.AA	E07 - Gene	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	7953	Robie, Eric	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	6781	Hayfield, K	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	83497	Robbert, Bl	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SUPPLIES & EXPENSES			AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU	100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100066	Lamb, Jodi	AA	CD	CD.AA	G51 - Dir o	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	U01 - Lega	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL

921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	S09 - Apps	DL
921000	OFFICE SU	95132	Feist, Seth AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100617	Sharp, Clin AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	95132	Feist, Seth AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	107814	Baldwin Bo AA	CD	CD.AA	A57 - Ed U	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	29343	Dreyer, Gre AA	CD	CD.AA	E19 - Dist	DL
921000	OFFICE SU	83497	Robbert, Bl AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	11146	Newhouse, AA	CD	CD.AA	E07 - Gene	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	S09 - Apps	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	110252	Morgan, Br AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	41504	Cornell, Ra AA	CD	CD.AA	L51 - Clair	DL
921000	OFFICE SU	83497	Robbert, Bl AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	62961	Storey, Rol AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	8065	Rosentrata AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	11146	Newhouse, AA	CD	CD.AA	E07 - Gene	DL
921000	OFFICE SU	6781	Hayfield, K AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	104670	TOBRA CC AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	83497	Robbert, Bl AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	109802	Naccarato, AA	CD	CD.AA	W39 - IS D	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	100617	Sharp, Clin AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	96333	Jones, Am AA	CD	CD.AA	S50 - Cons	DL
921000	OFFICE SU	80376	Roys, Walt AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	5590	Mair, Timof AA	CD	CD.AA	I08 - Oper	DL
921000	OFFICE SU	76672	Johnson, D AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	104475	Happeney, F AA	CD	CD.AA	N08 - Draft	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	C11 - Ente	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	C11 - Ente	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	101272	Leija, Andr AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H51 - Supp	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	V08 - Real	DL
921000	OFFICE SU	6445	CORP CRE AA	CD	CD.AA	H02 - Occu	DL

921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	18324	DiLuciano,	AA	CD	CD.AA	T08 - Elect	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	R07 - Gene	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100855	Angele, Etr	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	90504	Smith, Bra	AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	C11 - Ente	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	G08 - Gas	DL
921000	OFFICE SU	100855	Angele, Etr	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	V08 - Real	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100855	Angele, Etr	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	105353	Bean, Jess	AA	CD	CD.AA	J07 - Gene	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	110273	Ells, Kellse	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100855	Angele, Etr	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL

921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	U01 - Lega	DL
921000	OFFICE SU	6781	Hayfield, K	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	6050	Krasselt, R	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	C11 - Ente	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	18324	DiLuciano,	AA	CD	CD.AA	T08 - Elect	DL
921000	OFFICE SU	61648	Gibbs, Alici	AA	CD	CD.AA	T51 - Oper	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	89337	Krogh, Coc	AA	CD	CD.AA	H51 - Supp	DL
921000	OFFICE SU	83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	62961	Storey, Rol	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	80376	Roys, Walt	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	A53 - Exter	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	98108	Stromberge	AA	CD	CD.AA	A57 - Ed U	DL
921000	OFFICE SU	83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	77361	Garrett, Lis	AA	CD	CD.AA	A54 - Prod	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100297	Baker, Sco	AA	CD	CD.AA	C19 - Secu	DL
921000	OFFICE SU	11146	Newhouse,	AA	CD	CD.AA	E07 - Gene	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	P59 - ET S	DL

921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	5590	Mair, Timoi	AA	CD	CD.AA	I08 - Oper	DL
921000	OFFICE SU	8068	Heagle, La	AA	CD	CD.AA	J51 - Ware	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	18668	Schuh, Kar	AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	110135	Hosig, Bria	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6781	Hayfield, K	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	J50 - Comr	DL
921000	OFFICE SU	90504	Smith, Brai	AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	18324	DiLuciano,	AA	CD	CD.AA	T08 - Elect	DL
921000	OFFICE SU	110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SUPPLIES & EXPENSES			AA	CD	CD.AA	V08 - Real	DL
921000	OFFICE SU	100066	Lamb, Jodi	AA	CD	CD.AA	G51 - Dir o	DL
921000	OFFICE SU	8068	Heagle, La	AA	CD	CD.AA	J51 - Ware	DL
921000	OFFICE SU	6054	Meyer, Dav	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	S09 - Apps	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	10822	Wilcox, Joh	AA	CD	CD.AA	Y54 - Strat	DL
921000	OFFICE SU	83497	Robbert, Bl	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU	105353	Bean, Jess	AA	CD	CD.AA	J07 - Gene	DL
921000	OFFICE SU	94120	Swearinge	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	10822	Wilcox, Joh	AA	CD	CD.AA	Y54 - Strat	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	S09 - Apps	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	S50 - Cons	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL

921000	OFFICE SUPPLIES & EXPENSES	AA	CD	CD.AA	J51 - Ware	DL	
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SUPPLIES & EXPENSES	AA	CD	CD.AA	P09 - Proje	DL	
921000	OFFICE SU 104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU 101737	GUCKENH	AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU 83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU 95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU 6048	Jue, Laurin	AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU 70034	Phillips, Ka	AA	CD	CD.AA	V08 - Real	DL
921000	OFFICE SU 98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU 68114	Magalsky, I	AA	CD	CD.AA	A54 - Prod	DL
921000	OFFICE SU 100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU 104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU 100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU 6054	Meyer, Dav	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU 96333	Jones, Am	AA	CD	CD.AA	S50 - Cons	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU 9489	Kenyon, Al	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU 11146	Newhouse,	AA	CD	CD.AA	E07 - Gene	DL
921000	OFFICE SU 104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU 10822	Wilcox, Joh	AA	CD	CD.AA	Y54 - Strat	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU 109057	Cresswell,	AA	CD	CD.AA	C19 - Secu	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU 101737	GUCKENH	AA	CD	CD.AA	V08 - Real	DL
921000	OFFICE SU 100617	Sharp, Clin	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU 100855	Angele, Eth	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU 76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU 76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU 8068	Heagle, La	AA	CD	CD.AA	J51 - Ware	DL
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	U01 - Lega	DL
921000	OFFICE SU 6445	CORP CRE	AA	CD	CD.AA	A53 - Exter	DL
921000	OFFICE SU 103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU 83497	Robbert, B	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU 95132	Feist, Seth	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU 110252	Morgan, Br	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU 11146	Newhouse,	AA	CD	CD.AA	E07 - Gene	DL

921000	OFFICE SU	101272	Leija, Andr	AA	CD	CD.AA	P99 - IT Di	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	N09 - Offic	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	6781	Hayfield, K	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	9244	Kensok, Ja	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	76672	Johnson, D	AA	CD	CD.AA	S52 - Sr M	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	110218	Pate, Luke	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	2613	ADVENTU	AA	CD	CD.AA	D08 - Ener	DL
921000	OFFICE SU	18668	Schuh, Kar	AA	CD	CD.AA	P09 - Proje	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	G08 - Gas	DL
921000	OFFICE SU	105661	Holland, Cl	AA	CD	CD.AA	H51 - Supp	DL
921000	OFFICE SU	6048	Jue, Laurin	AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	9244	Kensok, Ja	AA	CD	CD.AA	E01 - Exec	DL
921000	OFFICE SU	6048	Jue, Laurin	AA	CD	CD.AA	S54 - Corp	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	X02 - HR/C	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	G54 - Final	DL
921000	OFFICE SU	77361	Garrett, Lis	AA	CD	CD.AA	A54 - Prod	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	8068	Heagle, La	AA	CD	CD.AA	J51 - Ware	DL
921000	OFFICE SU	18324	DiLuciano,	AA	CD	CD.AA	T08 - Elect	DL
921000	OFFICE SU	83497	Robbert, Bl	AA	CD	CD.AA	E14 - Envir	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	101737	GUCKENH	AA	CD	CD.AA	G02 - Emp	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B09 - NOC	DL
921000	OFFICE SU	103506	ARAMARK	AA	CD	CD.AA	E55 - Powe	DL
921000	OFFICE SU	6445	CORP CRE	AA	CD	CD.AA	B07 - Main	DL
921000	OFFICE SU	102726	Brandkamp	AA	CD	CD.AA	H07 - Facil	DL
921000	OFFICE SU	105219	Levasseur,	AA	CD	CD.AA	C19 - Secu	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
921000	OFFICE SU	104670	TOBRA CC	AA	CD	CD.AA	K51 - Fleet	DL
923000	OUTSIDE S	103727	Hesler, Gre	AA	CD	CD.AA	E01 - Exec	DL
923000	OUTSIDE S	101737	GUCKENH	AA	CD	CD.AA	E01 - Exec	DL
923000	OUTSIDE S	99842	Butler, Deb	AA	CD	CD.AA	K50 - Cust	DL
923000	OUTSIDE S	108595	Halloran, M	AA	CD	CD.AA	A54 - Prod	DL

923000	OUTSIDE	95844	Myers, Ste	AA	CD	CD.AA	K50 - Cust	DL
923000	OUTSIDE	108595	Halloran, M	AA	CD	CD.AA	A54 - Prod	DL
923000	OUTSIDE	55617	VOLT MAN	AA	CD	CD.AA	P09 - Proje	DL
923000	OUTSIDE	101737	GUCKENH	AA	CD	CD.AA	A54 - Prod	DL
923000	OUTSIDE	101737	GUCKENH	AA	CD	CD.AA	A54 - Prod	DL
923000	OUTSIDE	101961	Pearson, J	AA	CD	CD.AA	N02 - HR S	DL
923000	OUTSIDE	101961	Pearson, J	AA	CD	CD.AA	N02 - HR S	DL
923000	OUTSIDE	108595	Halloran, M	AA	CD	CD.AA	A54 - Prod	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	94120	Swearinge	AA	CD	CD.AA	C59 - Ente	DL
926100	EMPLOYEE	30398	Chambers,	AA	CD	CD.AA	J09 - Netw	DL
926100	EMPLOYEE	6336	Smith, Gra	AA	CD	CD.AA	W09 - IS D	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	57545	Armstrong,	AA	CD	CD.AA	R54 - Risk	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	107971	STEAM PL	AA	CD	CD.AA	P07 - Proje	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	109256	Feniello, M	AA	CD	CD.AA	Y39 - Web	DL
926100	EMPLOYEE	9771	Quincy, Di	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	2613	ADVENTU	AA	CD	CD.AA	Y01 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6223	Cox, Bryan	AA	CD	CD.AA	E01 - Exec	DL
926100	EMPLOYEE	103940	Galliher, A	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	103940	Galliher, A	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	9771	Quincy, Di	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	L54 - Trave	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	109256	Feniello, M	AA	CD	CD.AA	Y39 - Web	DL
926100	EMPLOYEE	98948	Austin, Dar	AA	CD	CD.AA	Z08 - Elect	DL
926100	EMPLOYEE	9771	Quincy, Di	AA	CD	CD.AA	E02 - Corp	DL



926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	94120	Swearinge	AA	CD	CD.AA	C59 - Ente	DL
926100	EMPLOYEE	101737	GUCKENH	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	110301	Starkey, Je	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
926100	EMPLOYEE	98948	Austin, Dar	AA	CD	CD.AA	Z08 - Elect	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	L54 - Trave	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	104859	Brown, Jos	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	37973	SODEXO I	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	5575	Enriquez, J	AA	GD	GD.AA	A81 - Medf	DL
926100	EMPLOYEE	5575	Enriquez, J	AA	GD	GD.AA	A81 - Medf	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	L54 - Trave	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	98948	Austin, Dar	AA	CD	CD.AA	Z08 - Elect	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	10806	Prince, Ma	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	101737	GUCKENH	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	9771	Quincy, Di	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	L54 - Trave	DL
926100	EMPLOYEE	37973	SODEXO I	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL

926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	108540	Whitaker, M	AA	CD	CD.AA	F02 - HR A	DL
926100	EMPLOYEE	9771	Quincy, Di	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	103940	Galliher, A	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	37973	SODEXO I	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	57545	Armstrong,	AA	CD	CD.AA	R54 - Risk	DL
926100	EMPLOYEE	6336	Smith, Gra	AA	CD	CD.AA	W09 - IS D	DL
926100	EMPLOYEE	9771	Quincy, Di	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	M11 - EAM	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	H02 - Occu	DL
926100	EMPLOYEE PENSIONS & BENEF			AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	98948	Austin, Dar	AA	CD	CD.AA	Z08 - Elect	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	F02 - HR A	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	108540	Whitaker, M	AA	CD	CD.AA	F02 - HR A	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	109901	Shoemake	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	57545	Armstrong,	AA	CD	CD.AA	R54 - Risk	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	103940	Galliher, A	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	104859	Brown, Jos	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	98948	Austin, Dar	AA	CD	CD.AA	Z08 - Elect	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	M11 - EAM	DL
926100	EMPLOYEE	6445	CORP CREF	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	6445	CORP CREF	AA	CD	CD.AA	H02 - Occu	DL

926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	30398	Chambers,	AA	CD	CD.AA	J09 - Netw	DL
926100	EMPLOYEE	6336	Smith, Gra	AA	CD	CD.AA	W09 - IS D	DL
926100	EMPLOYEE	103940	Galliher, A	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	110301	Starkey, Je	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	P03 - Subs	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	101737	GUCKENH	AA	CD	CD.AA	M08 - Subs	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	37973	SODEXO I	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	H02 - Occu	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	101737	GUCKENH	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	110119	Jackson, J	AA	CD	CD.AA	X02 - HR/C	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	73109	Pendergraf	AA	CD	CD.AA	R54 - Risk	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	101737	GUCKENH	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	30398	Chambers,	AA	CD	CD.AA	J09 - Netw	DL
926100	EMPLOYEE	94120	Swearinge	AA	CD	CD.AA	C59 - Ente	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL

926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	73109	Pendergraf	AA	CD	CD.AA	R54 - Risk	DL
926100	EMPLOYEE	6336	Smith, Gra	AA	CD	CD.AA	W09 - IS D	DL
926100	EMPLOYEE	110330	Henderson	AA	CD	CD.AA	F02 - HR A	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	109256	Feniello, M	AA	CD	CD.AA	Y39 - Web	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	101737	GUCKENH	AA	CD	CD.AA	E02 - Corp	DL
926100	EMPLOYEE	94120	Swearinge	AA	CD	CD.AA	C59 - Ente	DL
926100	EMPLOYEE	109376	Vokacek, K	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	L54 - Trave	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	M02 - Corp	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	110199	POINT RE	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	CD	CD.AA	M11 - EAM	DL
926100	EMPLOYEE	98948	Austin, Dar	AA	CD	CD.AA	Z08 - Elect	DL
926100	EMPLOYEE	30398	Chambers,	AA	CD	CD.AA	J09 - Netw	DL
926100	EMPLOYEE	57545	Armstrong,	AA	CD	CD.AA	R54 - Risk	DL
926100	EMPLOYEE	103940	Galliher, Al	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	103940	Galliher, Al	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	103940	Galliher, Al	AA	CD	CD.AA	K50 - Cust	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	98189	Webb, Rol	AA	CD	CD.AA	A02 - HRIS	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	5756	MTM REC	AA	CD	CD.AA	B02 - Bene	DL
926100	EMPLOYEE	6445	CORP CRE	AA	GD	GD.AA	I02 - Craft	DL
928000	REGULAT	13386	Gervais Fa	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULAT	13386	Gervais Fa	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULAT	6445	CORP CRE	OR	GD	GD.OR	R11 - Regu	DL
928000	REGULAT	6963	Ehrbar, Pai	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULAT	6445	CORP CRE	OR	GD	GD.OR	D55 - Natu	DL
928000	REGULAT	8067	Hanson, Pa	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULAT	6963	Ehrbar, Pai	AA	CD	CD.AA	R11 - Regu	DL

928000	REGULATORY	6445	CORP CRE	OR	GD	GD.OR	R11 - Regu	DL
928000	REGULATORY	89073	Smith, Jeni	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	103506	ARAMARK	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	101737	GUCKENH	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	89073	Smith, Jeni	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	6445	CORP CRE	OR	GD	GD.OR	R11 - Regu	DL
928000	REGULATORY	101737	GUCKENH	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	6963	Ehrbar, Pai	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	13386	Gervais Fa	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	10376	Andrews, E	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY COMMISSION EX			AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	6963	Ehrbar, Pai	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	13386	Gervais Fa	AA	CD	CD.AA	R11 - Regu	DL
928000	REGULATORY	6963	Ehrbar, Pai	AA	CD	CD.AA	R11 - Regu	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	103899	Raymond,	AA	CD	CD.AA	P09 - Proje	DL
930200	MISC GEN	23499	Vermillion,	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	2613	ADVENTU	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	T01 - Utility	DL
930200	MISC GENERAL EXPENSE			AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	23499	Vermillion,	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	11425	Pitts, Jasor	AA	CD	CD.AA	W09 - IS D	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	M54 - Busi	DL
930200	MISC GEN	19296	Loutzenhis	AA	CD	CD.AA	C54 - Tax	DL
930200	MISC GEN	104023	Schlect, Ec	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	85434	DONALD C	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	8465	Bareither, F	AA	GD	GD.AA	B54 - Gas	DL
930200	MISC GEN	38010	Thies, Marl	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	10880	Christie, Ke	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL

930200	MISC GEN	24232	Webb, Jeff AA	GD	GD.AA	B51 - Gas	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	11277	PATRICIA AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	89337	Krogh, Coc AA	CD	CD.AA	H51 - Supp	DL
930200	MISC GEN	5435	FARMER E AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	104631	Schafer, D: AA	CD	CD.AA	M54 - Busi	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	95742	Brandkamp AA	CD	CD.AA	S20 - Direc	DL
930200	MISC GEN	2613	ADVENTU AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	91369	Massey, Je AA	CD	CD.AA	W01 - Corr	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	103506	ARAMARK AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	20890	Andrea, Mi AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	103506	ARAMARK AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	70760	Cash, Kare AA	CD	CD.AA	G08 - Gas	DL
930200	MISC GEN	104701	Powers, Br AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	103506	ARAMARK AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6222	Burger, Lin AA	GD	GD.AA	B54 - Gas	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6853	THE DAVE AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	38010	Thies, Marl AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	38010	Thies, Marl AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	A83 - Klam	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	K07 - Kettle	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	R54 - Risk	DL
930200	MISC GEN	87744	Tokarz, Lar AA	CD	CD.AA	I02 - Craft	DL

930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101590	JANET WIL	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	103506	ARAMARK	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	L54 - Trave	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	10880	Christie, Ke	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	K51 - Fleet	DL
930200	MISC GEN	11987	Mc Gregor,	AA	CD	CD.AA	V08 - Real	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	95742	Brandkamp	AA	CD	CD.AA	S20 - Direc	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	90504	Smith, Bran	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	M54 - Busi	DL
930200	MISC GEN	108109	Reed, Core	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	90504	Smith, Bran	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	T01 - Utility	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	K51 - Fleet	DL
930200	MISC GEN	8465	Bareither, F	AA	GD	GD.AA	B54 - Gas	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	89018	McLelland,	AA	CD	CD.AA	Y55 - Resc	DL
930200	MISC GEN	10880	Christie, Ke	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	10880	Christie, Ke	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	23499	Vermillion,	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL

930200	MISC GEN	95742	Brandkamp	AA	CD	CD.AA	S20 - Direc	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	103506	ARAMARK	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	T01 - Utility	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	T01 - Utility	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	R54 - Risk	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	20890	Andrea, Mi	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6048	Jue, Laurin	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	10880	Christie, Ke	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	45751	Wenz, Stac	AA	CD	CD.AA	D54 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	94325	Bautista, V	AA	GD	GD.AA	F52 - Key E	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	9605	Esch, Jenn	AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	90002	Bachtel-Bro	AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	39440	Compton, J	AA	CD	CD.AA	F50 - Cont	DL
930200	MISC GEN	23499	Vermillion,	AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE	OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	96124	Cady, Tod	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	101046	Knight, Ter	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	24232	Webb, Jeff	AA	GD	GD.AA	B51 - Gas	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	103506	ARAMARK	AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE	AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	101737	GUCKENH	AA	CD	CD.AA	B08 - Cust	DL



930200	MISC GEN	103506	ARAMARK AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	24232	Webb, Jeff AA	GD	GD.AA	B51 - Gas	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	K51 - Fleet	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	96344	Gustafson, AA	CD	CD.AA	M54 - Busi	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	T01 - Utility	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	19295	Judd, Kathi AA	CD	CD.AA	K51 - Fleet	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	19296	Loutzenhis AA	CD	CD.AA	C54 - Tax	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	T01 - Utility	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	104023	Schlect, Ec AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	95742	Brandkamp AA	CD	CD.AA	S20 - Direc	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	38010	Thies, Marl AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	5435	FARMER E AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	90002	Bachtel-Bro AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	11987	Mc Gregor, AA	CD	CD.AA	V08 - Real	DL
930200	MISC GEN	95742	Brandkamp AA	CD	CD.AA	S20 - Direc	DL
930200	MISC GEN	104670	TOBRA CC AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	90002	Bachtel-Bro AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	103506	ARAMARK AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	94325	Bautista, V AA	GD	GD.AA	F52 - Key E	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL

930200	MISC GEN	8973	Carlile, Jas AA	GD	GD.AA	A82 - Rose	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	24232	Webb, Jeff AA	GD	GD.AA	B51 - Gas	DL
930200	MISC GEN	90002	Bachtel-Bro AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	K51 - Fleet	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	20890	Andrea, Mi AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	94325	Bautista, V AA	GD	GD.AA	F52 - Key E	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	9605	Esch, Jenn AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	94325	Bautista, V AA	GD	GD.AA	F52 - Key E	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	A81 - Medf	DL
930200	MISC GEN	9605	Esch, Jenn AA	CD	CD.AA	B08 - Cust	DL
930200	MISC GEN	23499	Vermillion, AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	38010	Thies, Marl AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	90002	Bachtel-Bro AA	CD	CD.AA	U01 - Lega	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	7377	FLEET SEI AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	6445	CORP CRE OR	GD	GD.OR	V50 - AM C	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	H54 - AP/R	DL
930200	MISC GEN	90504	Smith, Bran AA	CD	CD.AA	S54 - Corp	DL
930200	MISC GEN	93074	NMC FRAM AA	CD	CD.AA	B07 - Main	DL
930200	MISC GEN	10880	Christie, Ke AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	24232	Webb, Jeff AA	GD	GD.AA	B51 - Gas	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	Y01 - Corp	DL
930200	MISC GEN	7377	FLEET SEI AA	CD	CD.AA	K51 - Fleet	DL
930200	MISC GEN	103506	ARAMARK AA	CD	CD.AA	I02 - Craft	DL
930200	MISC GEN	6445	CORP CRE AA	CD	CD.AA	E01 - Exec	DL
930200	MISC GEN	101737	GUCKENH AA	CD	CD.AA	B08 - Cust	DL
935000	MAINT OF	31122	Salamina, C AA	CD	CD.AA	E19 - Dist	DL
935000	MAINT OF	6445	CORP CRE AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	100112	Lasko, Nicol OR	GD	GD.OR	H07 - Facil	DL

935000	MAINT OF	22492	Bowles, Eri	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	6445	CORP CRE	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	6445	CORP CRE	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	101737	GUCKENH	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	6341	Johnson, R	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	31122	Salamina, C	AA	CD	CD.AA	E19 - Dist	DL
935000	MAINT OF	101737	GUCKENH	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	100112	Lasko, Nich	OR	GD	GD.OR	H07 - Facil	DL
935000	MAINT OF	6445	CORP CRE	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	31122	Salamina, C	AA	CD	CD.AA	E19 - Dist	DL
935000	MAINT OF	6445	CORP CRE	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	101737	GUCKENH	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	101737	GUCKENH	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	22492	Bowles, Eri	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	101737	GUCKENH	AA	CD	CD.AA	H07 - Facil	DL
935000	MAINT OF	100112	Lasko, Nich	OR	GD	GD.OR	H07 - Facil	DL

Expenditure	Accounting Period	Project Number	Journal Name	Transaction Description	AVA Jet
D55	202003	09900542	Purchase Invoice	MICHAEL WHITBY-HENRY'S TAVERN - PORTLAND	
D55	202007	09902454	Purchase Invoice	JODY MOREHOUSE-QDOBA 2908 ONLINE	
D55	202002	09900542	Purchase Invoice	JODY MOREHOUSE-STONE HOUSE CAFE SEASIDE	
D55	202003	09900542	Purchase Invoice	MICHAEL WHITBY-JIMMY JOHNS - 2107	
D55	202002	09900542	Purchase Invoice	JODY MOREHOUSE-SQ ANGELINA'S GREEK	
D55	202003	09902454	Purchase Invoice	Meals, DC meal	
D55	202003	09900542	Purchase Invoice	MICHAEL WHITBY-E-SAN THAI CUISINE	
D55	202001	09900542	Purchase Invoice	JODY MOREHOUSE-TST PORTLAND ROASTING CO	
D55	202003	09900542	Purchase Invoice	Meals, Lunch at Spokane Airport - flight delay	
D55	202003	09900542	Purchase Invoice	Meals, Dinner in Portland	
D55	202003	09900542	Purchase Invoice	JODY MOREHOUSE-SQ ANGELINA'S GREEK GYRO	
D55	202003	09902454	Purchase Invoice	Meals, DC "meal"	
D55	202001	09900542	Purchase Invoice	JODY MOREHOUSE-STUMPTOWN PDX - 318	
D55	202003	09900542	Purchase Invoice	JODY MOREHOUSE-PAADDEE	
D55	202003	09900542	Purchase Invoice	JODY MOREHOUSE-SQ BEARSCAT BAKEHOUSE	
D55	202003	09902454	Purchase Invoice	JODY MOREHOUSE-STARBUCKS C SEASIDE	
A81	202001	09900546	Purchase Invoice	AMY COLVIN-NOHO'S HAWAIIAN CAFE	
C83	202007	09900165	Purchase Invoice	TREVOR SALONEN-BUD JACKSONS	
G51	202002	09900165	Purchase Invoice	Coffee service N. end break room	
J08	202007	09900546	Purchase Invoice	Meals, CPC Work	
J08	202006	09900546	Purchase Invoice	Meals, Check in with Sunrise- Dewey Moritz, Mike Womack and	
G51	202001	09900165	Purchase Invoice	Meals, Lunch (5), Paul Good, Tim Mair, Craig Buchanan, Jason	
N08	202012	09900162	Purchase Invoice	\$100 Gift Card to Chase Brown for recognition	
J08	202002	09900546	Purchase Invoice	Meals, QA/QC with Dewey Moritz	
B54	202003	09900546	Purchase Invoice	Meals, Snacks for GESH Committee Meeting	
B51	202001	09900165	Purchase Invoice	SALES TAX	
G51	202003	09900165	Purchase Invoice	Meals, Lunch Meals (2), Paul Good and Mike Faulkenberry. Fi	
G51	202003	09900165	Purchase Invoice	Meals, Business Luncheon (2), Liz Frederikson and Mike Faulk	
G51	202012	09900165	Purchase Invoice	Coffee and supplies for N. end lunchroom	
B51	202001	09900165	Purchase Invoice	Meals, Engineering staff meeting	
B54	202001	09900546	Purchase Invoice	Meals, GFRP meeting with Cody Lee	
G51	202002	09900165	Purchase Invoice	Meals, Capital Budget recognition luncheon for	
J08	202002	09900546	Purchase Invoice	Meals, GESH Spokane	
G51	202004	09900165	Purchase Invoice	Coffee for break room in Service Building	
B51	202001	09900165	Purchase Invoice	Meals, Breakfast for Pressure Controlmen meeting	
G08	202003	09900546	Purchase Invoice	Meals, Meeting with Jenn Massey for AC/LS/Iso Steel/Pipeline	

B51	202001	09900165	Purchase I	Meals, Coffee for Pressure Controlmen meeting	
B54	202001	09900546	Purchase I	Meals, GFRP meeting with Ken Wuesthoff	
G51	202003	09900165	Purchase I	Meals, Dinner Meals (3), Tim Mair, Paul Good and Mike Faulke	
J08	202007	09900546	Purchase I	Meals, QA/QC Meeting	
J08	202001	09900546	Purchase I	Meals, Manager Meeting Spokane/QA/QC	
G51	202003	09900165	Purchase I	Meals, Lunch Meals (2), Vern Malensky and Mike Faulkenberry	
G51	202003	09900165	Purchase I	Coffee	
J08	202003	09900546	Purchase I	Meals, OQ Spokane	
J08	202003	09900546	Purchase I	Meals, Klamath Safety Meeting	
J08	202003	09900546	Purchase I	Meals, OQ Spokane with Jeff Schwendener and Matt Mullineau	
G51	202001	09900165	Purchase I	Meals in support of Gas Manager Meeting	
G51	202002	09900165	Purchase I	Meals, Meal (1), Lunch traveling back from Medford, OR, LMC	
J08	202006	09900546	Purchase I	Meals, Check in with Brian Taylor	
J08	202007	09900546	Purchase I	Meals, Crew Lunch	
B51	202002	09900165	Purchase I	Meals, SB 98 Workshop - 02/20/2020 - Breakfast	
C83	202007	09900165	Purchase I	TREVOR SALONEN-DENNY'S #6697 18007336	
J08	202001	09900546	Purchase I	Meals, QA/QC meeting with Brian Taylor, Tim Wells and Mike	
J08	202002	09900546	Purchase I	Meals, QA/QC with Jeff Schwendener	
J08	202006	09900546	Purchase I	Meals, Check in with Brian Taylor and Brody Leidecker	
J08	202012	09900546	Purchase I	Meals, QA/QC meeting with Sunrise	
B51	202001	09900165	Purchase I	Meals, Snacks for Pressure Controlmen meeting	
A81	202001	09900546	Purchase I	AMY COLVIN-KALEIDOSCOPE PIZZERIA & P	
J08	202012	09900546	Purchase I	Meals, Alameda Fire lunch for crew	
B51	202001	09900165	Purchase I	Lunch for gas tools and materials meeting members in cafeteria	
J08	202002	09900546	Purchase I	Meals, QA/QC with Mitch Cornwell, Steve Bigelow, Daren Mur	
J08	202002	09900546	Purchase I	Meals, QA/QC with Brian Taylor and Jeff Schwendener	
B51	202002	09900165	Purchase I	Meals, lunch for me, Dan Morse and Danielle Stoddard while d	
J08	202007	09900546	Purchase I	Meals, Foreman Interviews	
B54	202001	09906220	Purchase I	Meals, Lunch at Kootenai UCC Meeting Linda Burger, Ryan Rc	
G51	202002	09900165	Purchase I	Coffee	
B54	202001	09900165	Purchase I	Meals, Gas Compliance and Gas Engineering Monthly meeting	
J08	202006	09900546	Purchase I	Meals, Check in with Sunrise-Dewey Moritz, Mike Womack and	
C83	202007	09900165	Purchase I	TREVOR SALONEN-SQ COWBOY AND ANGE	
G51	202001	09900165	Purchase I	Meal to support Gas Manager's Meeting	
B51	202008	09900165	Purchase I	Meals, Spokane City Water - Cathodic Protection Testing	
B51	202011	09900165	Purchase I	Meals, Loon Lake CP Interference Testing, Tim Harding, Bob L	
J08	202001	09900546	Purchase I	Meals, Manager Meeting Spokane/QA/QC with Jeff Schwende	
A81	202001	09900546	Purchase I	AMY COLVIN-BELLA UNION RESTAURANT	
B51	202001	09900165	Purchase I	Meals, Palouse Area bi-monthly readings - Tim Harding, Beth F	
B51	202001	09900165	Purchase I	Meals, Lunch for David Smith, Seth Samsell, Tim	
G51	202003	09900165	Purchase I	Meals, Lunch Meals (3), Tim Mair, Paul Good and Mike Faulke	
B51	202001	09900165	Purchase I	Coffee service provided for gas tools and materials meeting m	
J08	202002	09900546	Purchase I	Meals, QA/QC with Mike Womack	
J08	202003	09900546	Purchase I	Meals, OQ SPokane	

A82	202001	98602455	Purchase I	Meals, lunch meal for DCUCC meeting	
R08	202003	06802451	Purchase I	Misc, Thank you coffee for deployment team	
B52	202009	98402455	Purchase I	Meals, Lunch in LaGrande (CP work)	
B52	202009	98402455	Purchase I	Meals, Breakfast in LaGrande (CP work)	
B52	202002	98802455	Purchase I	Meals, Cathodic locating in La grande	
I08	202003	09902455	Purchase I	STEVEN SCHACHER-AZTECA SPOKANE VALLEY #43	
B52	202012	98402455	Purchase I	Meals, Lunch while working in LaGrande	
R08	202002	06802451	Purchase I	Meals, Lunch Oregon leak survey updates	
R08	202002	06802451	Purchase I	Meals, Lunch Oregon leak survey map updates	
A82	202009	98602455	Purchase I	Meals, lunch meal while attending the DCUCC One call lunche	
B52	202012	98402455	Purchase I	Meals, Breakfast while working in LaGrande	
B52	202012	98402455	Purchase I	Meals, Dinner while working in LaGrande	
R08	202002	06802451	Purchase I	Meals, Dinner Oregon leak survey map updates	
R08	202002	06802451	Purchase I	Meals, Dinner Leak Survey map updates	
B52	202003	98802455	Purchase I	Meals, rectifer locate Lagrande	
B52	202006	98802455	Purchase I	Meals, Lunch for trip to la grande	
R08	202002	06802451	Purchase I	Meals, Breakfast Oregon leak survey map updates	
B52	202001	98402455	Purchase I	Meals, Trip to Tulsa for NACE course	
B52	202006	98802455	Purchase I	Meals, Dinner for trip to la grande	
B52	202009	98402455	Purchase I	Meals, Dinner in LaGrande (CP work)	
R08	202012	06802451	Purchase I	Meals, LS OR.	
A81	202009	98602455	Purchase I	STEVE BOSKOVICH-RED ROBIN OF ROSEBURG	
A81	202011	98402455	Purchase I	JASON STIMPert-PP DUTCHBRO030-NP	
A81	202003	98402455	Purchase I	JASON STIMPert-PP DUTCH BROS 013	
A81	202008	98402455	Purchase I	STEVE BOSKOVICH-NIBBLEYS CAFE	
A81	202008	98402455	Purchase I	STEVE BOSKOVICH-PP DUTCHBROSLL	
A81	202009	98402455	Purchase I	JASON STIMPert-SQ G'S BENTO	
A81	202011	98402455	Purchase I	JASON STIMPert-SQ G'S BENTO	
A81	202002	98402455	Purchase I	EDDIE RANGLES-RAYS FOOD PLACE 09	
A81	202008	98402455	Purchase I	EDDIE RANGLES-LUPITA'S TAQUERIA	
A81	202011	98402455	Purchase I	STEVE BOSKOVICH-PP DUTCHBROS154	
A81	202008	98402455	Purchase I	JASON STIMPert-NIBBLEYS CAFE	
A81	202010	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO028-RH	
A81	202008	98402455	Purchase I	STEVE BOSKOVICH-TACO BELL #034924	
A81	202009	98402455	Purchase I	JASON STIMPert-SQ LOS ARCOS RESTA	
A81	202008	98402455	Purchase I	EDDIE RANGLES-WILD RIVER BREWING & P	
A81	202010	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO039-SA	
A81	202008	98402455	Purchase I	JASON STIMPert-TACO BELL #034924	
A81	202010	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO005-SP	
A81	202010	98402455	Purchase I	EDDIE RANGLES-TST HUMAN BEAN -BARNETT	
A81	202002	98402455	Purchase I	JASON STIMPert-PP DUTCHBRO062-4C	
A81	202008	98402455	Purchase I	EDDIE RANGLES-PP DUTCH BROS 043	
A81	202008	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBROS075	
A81	202010	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO031-PA	

R08	202002	06802451	Purchase I	BILL GOOLER-ARBYS 5191
R08	202012	06802451	Purchase I	BILL GOOLER-CKE JALAPENOS TACO S 3082
R08	202002	06802451	Purchase I	BILL GOOLER-RED ROBIN OF ROSEBURG
R08	202012	06802451	Purchase I	BILL GOOLER-MCDONALD'S F3567
R08	202012	06802451	Purchase I	BILL GOOLER-FIREHOUSE SUBS 1518 QSR
R08	202002	06802451	Purchase I	BILL GOOLER-ABBYS LEGENDARY PIZZA - 3
R08	202012	06802451	Purchase I	BILL GOOLER-MCDONALD'S F2633
R08	202002	06802451	Purchase I	BILL GOOLER-SUBWAY 03102134
R08	202012	06802451	Purchase I	BILL GOOLER-STARBUCKS STORE 50624
R08	202002	06802451	Purchase I	BILL GOOLER-SUBWAY 00106880
R08	202002	06802451	Purchase I	BILL GOOLER-BWW 3679 MEDFORD
R08	202002	06802451	Purchase I	BILL GOOLER-RED ROBIN OF MEDFORD
R08	202012	06802451	Purchase I	BILL GOOLER-FIVE GUYS OR 1864 QSR
R08	202002	06802451	Purchase I	BILL GOOLER-TST RAM - MEDFORD
R08	202012	06802451	Purchase I	BILL GOOLER-MCDONALD'S F7592
R08	202012	06802451	Purchase I	BILL GOOLER-JERSEY MIKE 32023
A81	202006	98402455	Purchase I	STEVE BOSKOVICH-PP DUTCHBRO027-CP
A81	202012	98402455	Purchase I	EDDIE RANGLES-WAYBACK BURGERS
A81	202009	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO006-EM
A81	202012	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO031-PA
A81	202012	98402455	Purchase I	EDDIE RANGLES-WILD RIVER MEDFORD
A82	202011	98602455	Purchase I	Meals, After hours meal
A81	202011	98402455	Purchase I	EDDIE RANGLES-SQ MARY'S BBQ PLACE
A81	202006	98402455	Purchase I	EDDIE RANGLES-PP DUTCHBRO062-4C
A81	202002	98402455	Purchase I	EDDIE RANGLES-FIGAROS PIZZA - PHOENIX
A81	202003	98402455	Purchase I	EDDIE RANGLES-WAYBACK BURGERS
A81	202011	98402455	Purchase I	EDDIE RANGLES-ARBY'S 8724
A81	202012	98402455	Purchase I	EDDIE RANGLES-SQ LA DURAGUENSE TACOS Y
A81	202002	98402455	Purchase I	EDDIE RANGLES-WAYBACK BURGERS
A82	202001	98600165	Purchase I	coffee
A82	202001	98602815	Purchase I	Meals, lunch during traavels back from Medford Designer traini
G08	202002	09900165	Purchase I	MICHAEL WHITBY-CARUSOS SANDWICH CO ARGON
C83	202002	98802815	Purchase I	Safety Meeting
A83	202003	98702815	Purchase I	MICHELLE TYREE-RUSTY MOOSE BAR & GRILL
A83	202003	98702815	Purchase I	MICHELLE TYREE-STARBUCKS C GEG
C83	202004	98802815	Purchase I	WAYNE BROWN-APPLEBEES NORT54254172
A81	202012	98402815	Purchase I	Meals, Block Training
A83	202012	98702815	Purchase I	MAC MCGEE-SMART FOODSERVICE 545
A81	202002	98402455	Purchase I	Meals, Operations Meeting
A83	202002	98702815	Purchase I	Meals, OQ Training SPK
A81	202003	98402815	Purchase I	Meals, Operations Meeting/CPC Training
C83	202003	98802815	Purchase I	THOMAS RAJKOVICH-WENDY'S 7706
A83	202003	98702815	Purchase I	TONY HOLCOMB-RUSTY MOOSE BAR & GRILL
B51	202003	98402815	Purchase I	ANDY EVINS-RUT

A83	202003	98702815	Purchase I	MATT TONER-ONION RESTAURANT
A83	202003	98702815	Purchase I	MICHELLE TYREE-STARBUCKS STORE 00444
A83	202002	98702815	Purchase I	Meals, Managers Meeting - Spokane
A83	202002	98702815	Purchase I	MICHELLE TYREE-SQ DOUGHNUTHOUSEDR
A82	202003	98600165	Purchase I	Meals, Dinner for Matt Mullinex and myself after Managers m
A83	202003	98702455	Purchase I	Meals, United Way Recognition Lunch
A81	202003	98402815	Purchase I	EDDIE RANGLES-STARBUCKS C PDX
A81	202003	98402815	Purchase I	EDDIE RANGLES-PP DUTCHBRO184
A83	202005	98702815	Purchase I	Ron Grigsby - Meal - Weld Testing - Invoice DTD 12-18-19 - R
A83	202009	98702455	Purchase I	MICHELLE TYREE-GINOS CAFE AND SPORTS BAR
A83	202010	98702455	Purchase I	MICHELLE TYREE-REAL DEAL CAFE
A83	202012	98702815	Purchase I	MAC MCGEE-PANDA EXPRESS #2128
C83	202001	98802455	Purchase I	WAYNE BROWN-BUD JACKSON EATERY & TAPA
A83	202002	98702815	Purchase I	MICHELLE TYREE-CARLS JR RESTAURANTS 8008
B51	202003	98402815	Purchase I	ANDY EVINS-STEELHEAD BAR GRILLE
A83	202003	98702815	Purchase I	MATT TONER-CHICK-FIL-A #04101
A82	202003	98600165	Purchase I	Meals, Breakfast
A81	202008	98402455	Purchase I	Meals, Work Discussion Crew
A83	202009	98702815	Purchase I	Misc, 3rd Quarter Safety Awards
A83	202012	98702815	Purchase I	MAC MCGEE-PP DUTCHBROSLL
A82	202001	98600165	Purchase I	Meals, Lunch for Brian Taylor. and Jeff Schwendenerbefore en
A82	202002	98600165	Purchase I	coffee
A83	202002	98702815	Purchase I	MICHELLE TYREE-MOD PIZZA PDX AIRPORT 33
G08	202002	09900165	Purchase I	MICHAEL WHITBY-SUSHI HOUSE
A81	202003	98402815	Purchase I	Meals, required training
C83	202004	98802815	Purchase I	WAYNE BROWN-TXRH SPOKANE WA 2674
A83	202008	98702455	Purchase I	MICHELLE TYREE-SQ THE CHICKEN SHACK KLA
A83	202012	98702815	Purchase I	MAC MCGEE-OUTLAW BBQ
A83	202012	98702815	Purchase I	MAC MCGEE-MOD PIZZA N MEDFORD
A83	202012	98702815	Purchase I	MAC MCGEE-RUSTY MOOSE BAR & GRILL
C83	202001	98800165	Purchase I	Meals, Team building/holiday ,Brandt,Brown, Rajkovich, Heske
A83	202002	98702815	Purchase I	RON GRIGSBY-MVP SPORTS BAR GEG
A83	202002	98702815	Purchase I	RON GRIGSBY-SKY HOUSE BAR & GRILL
A81	202003	98402815	Purchase I	EDDIE RANGLES-PP DUTCHBROSPO
A81	202008	98702815	Purchase I	Meals, Apprentice training
A83	202010	98702455	Purchase I	MICHELLE TYREE-SQ DOUGHNUTHOUSEDRIVETHR
A82	202001	98600165	Purchase I	Meals, Employee dinner for year end.
G08	202002	09900165	Purchase I	Office Supplies - Coffee, Utensils
A81	202002	98402815	Purchase I	JASON STIMPERT-STARBUCKS C GEG
A81	202002	98402815	Purchase I	JASON STIMPERT-HENRY'S TAVERN - PORTL
B51	202003	98402815	Purchase I	ANDY EVINS-CASCADIA PUBLIC HOUSE
A83	202003	98702815	Purchase I	MATT TONER-0792-POOR YOUR NW TRAV
A81	202003	98402815	Purchase I	Meals, required training meals
A81	202004	98402815	Purchase I	JASON STIMPERT-SENOR SAM S



A83	202008	98702455	Purchase I	MICHELLE TYREE-ABBYS LEGENDARY PIZZA - 1
A82	202008	98600165	Purchase I	Meals, Pizza dinner for the crew. Colby, Jeremy, Aaron, Tony, ,
A83	202009	98702815	Purchase I	MATT TONER-CKE JALAPENOS TACO S 3380
A83	202009	98702815	Purchase I	MICHELLE TYREE-NIBBLEYS CAFE
A83	202012	98702815	Purchase I	MAC MCGEE-MOD PIZZA THE Y
B51	202001	09902815	Purchase I	Meals, NACE Corrsion Conference - Curt Lysad, Steve Winters
A82	202003	98600165	Purchase I	Meals, Dinner for Jason Carlile Jeff Schwendener and Matt Mu
A81	202003	98402815	Purchase I	Meals, required training meals for wally watkins, brian taylor, pe
A82	202004	98602815	Purchase I	Meals, operator qualification recertification and associated train
C83	202011	98802815	Purchase I	WAYNE BROWN-SUBSHOP 21
A83	202012	98702815	Purchase I	MAC MCGEE-BORRACHO
A81	202001	98402455	Purchase I	Meals, Joint Apprenticeship Meeting
A83	202001	98702455	Purchase I	TONY HOLCOMB-HOA HONG
I08	202002	09905493	Purchase I	25%- Coffee and Supplies
A81	202003	98402815	Purchase I	Meals, spokane training
A83	202003	98702815	Purchase I	TONY HOLCOMB-NORTHERN QUEST - QDOBA
A83	202003	98702815	Purchase I	MICHELLE TYREE-PANDA EXPRESS #1702
A83	202003	98702815	Purchase I	MATT TONER-CARLS JR 1100274
A81	202003	98402455	Purchase I	Meals, NIGHT WORK
A83	202012	98702815	Purchase I	MAC MCGEE-PF CHANGS #9818 OLO
B51	202001	09902815	Purchase I	Meals, NACE Corrsion Conference - Steve Winters, Jeff Lee, T
G08	202002	09902455	Purchase I	MICHAEL WHITBY-BANGKOK THAI - TRENT
A83	202002	98702815	Purchase I	RON GRIGSBY-QDOBA 2908
A82	202003	98600165	Purchase I	Meals, Dinner before Capital equipment meeting
C83	202003	98802815	Purchase I	WAYNE BROWN-NORTHERN QUEST MASSELO
A81	202003	98402815	Purchase I	KATHY CARPENTER-COSTCO WHSE#1287
A82	202003	98602815	Purchase I	Meals, dinner
A81	202005	98402815	Purchase I	EDDIE RANGLES-MOD PIZZA MEDFORD B
A83	202007	98702455	Purchase I	MATT TONER-STARVN MARVN FAMILY RESTA
A82	202001	98602455	Purchase I	Meals, Dinner
A82	202002	98602815	Purchase I	Meals, Lunch while trveling back from CPC conference
A82	202002	98602815	Purchase I	Meals, breakfast while travling back form CPC conference
A81	202002	98402815	Purchase I	JASON STIMPERT-RUSTY MOOSE BAR & GRILL
A83	202002	98702815	Purchase I	RON GRIGSBY-BORRACHO
A81	202003	98402455	Purchase I	Meals, Operations Meeting
B51	202003	98402815	Purchase I	ANDY EVINS-TST SESAME KITCHEN
C83	202003	98802815	Purchase I	MIKE BRANDT-ONION RESTAURANT
A82	202003	98602815	Purchase I	Meals, Lunch and Breakfast for the week
A81	202008	98402455	Purchase I	Meals, Operations Meeting
A83	202012	98702815	Purchase I	MAC MCGEE-COLDSTONE #471
C83	202012	98800165	Purchase I	GREG FORD-SAFEWAY #1827
A82	202001	98602815	Purchase I	Meals, Lunch (pizza's) meal for all Roseburg employees safety
A83	202002	98702815	Purchase I	MICHELLE TYREE-PANDA EXPRESS #1702
A83	202003	98702815	Purchase I	TONY HOLCOMB-DAIRY QUEEN #17918

B51	202003	98402815	Purchase I	ANDY EVINS-ONION
A83	202003	98702815	Purchase I	MICHELLE TYREE-SQ DOUGHNUTHOUSEDRIVETHR
A81	202003	98402815	Purchase I	EDDIE RANGLES-THAI GARDEN
G08	202005	98400165	Purchase I	KENNETH WUESTHOFF-FIREHOUSE SUBS #1518
G08	202005	09900165	Purchase I	Materials, GFRP - Green Belt Certification recognition for Brod
A83	202010	98702815	Purchase I	MICHELLE TYREE-SQ MELISSA'S COUNT
A83	202012	98702455	Purchase I	MICHELLE TYREE-MIA & PIA S PIZZERIA AND
A83	202012	98702815	Purchase I	MAC MCGEE-MOD PIZZA PDX AIRPORT
A82	202003	98600165	Purchase I	Meals, Dinner with Chris Norman after Capital equipment meet
A82	202003	98600165	Purchase I	coffee
A81	202003	98402815	Purchase I	EDDIE RANGLES-TACO BELL #20088
A81	202003	98402815	Purchase I	EDDIE RANGLES-CHILIS
A81	202004	98402815	Purchase I	5 MEALS OP QUAL STEVE S RENE TONY MEL SARAH
A83	202007	98702455	Purchase I	Misc, Flagger Safety Recognition
A83	202012	98702815	Purchase I	MAC MCGEE-CLINKERDAGGER-SPOKANE
I02	202001	09902815	Purchase I	Meals, 2020 Gas Refresher Meal for 30+ personnel @ Jack St
A81	202002	98402815	Purchase I	Meals, CPC conference driving meal
I08	202002	09905493	Purchase I	25% of total- Coffee and supplies
A83	202002	98702815	Purchase I	RON GRIGSBY-COLDSTONE #369
A81	202002	98402815	Purchase I	Meals, Craft training
A82	202003	98600165	Purchase I	Meals, Breakfast for Matt Mullineaux and myself during travel t
A83	202006	98702455	Purchase I	MATT TONER-SHERMS THUNDER BIRD
A83	202007	98702455	Purchase I	MICHELLE TYREE-MAZATLAN GRILL
A83	202007	98702455	Purchase I	MICHELLE TYREE-TST WUBBA S BBQ SHACK
C83	202007	98802455	Purchase I	THOMAS RAJKOVICH-MCDONALD'S F16936
A81	202012	98402455	Purchase I	Meals, Operations Meeting
A83	202012	98702815	Purchase I	MAC MCGEE-TST HOPS N DROPS - SPOKA
A81	202001	98402455	Purchase I	Meals, Operations Meeting
A83	202001	98702455	Purchase I	MICHELLE TYREE-MOD PIZZA MEDFORD B
G08	202002	98402815	Purchase I	Meals, BREAKFAST
C83	202002	98802455	Purchase I	THOMAS RAJKOVICH-ORIGINAL ROADHOUSE GRILL
A83	202002	98702815	Purchase I	RON GRIGSBY-RUSTY MOOSE BAR & GRILL
A83	202002	98702815	Purchase I	RON GRIGSBY-ONION RESTAURANT
B51	202003	98402815	Purchase I	ANDY EVINS-STARBUCKS EVENINGS SEA
A81	202003	98402815	Purchase I	JASON STIMPERT-RED ROBIN OF MEDFORD
A81	202003	98402815	Purchase I	EDDIE RANGLES-DONUT COUNTRY
C83	202003	98802815	Purchase I	Safety Meeting
A81	202008	98402455	Purchase I	Meals, Work Discussion
A81	202008	98402455	Purchase I	Meals, Avista Crew Support 2 Crews
A83	202012	98702455	Purchase I	MATT TONER-SQ TACOS LA FOGATA
A83	202001	98702815	Purchase I	MICHELLE TYREE-STARV'N MARV'N FAMILY
A83	202002	98702455	Purchase I	Meals, United Way Recognition Lunch
B51	202003	98402815	Purchase I	ANDY EVINS-THE DAVENPORT GRAND
A82	202003	98600165	Purchase I	Meals, lunch

A81	202003	98402815	Purchase I	Meals, OpQual Training
C83	202002	98800165	Purchase I	Meals, Team building/holiday ,Brandt,Brown, Rajkovich, Heske
A82	202002	98600165	Purchase I	luncheon, we are purchasing 2 tickets. That is why the doubled
A83	202002	98702815	Purchase I	MATT TONER-WUBBAS BBQ SHACK
A82	202001	98602815	Purchase I	Meals, Safety meeting breakfast
A81	202001	98402455	Purchase I	Meals, bought crew food during hit line
A81	202001	98402455	Purchase I	Meals, Deposit for 12/17/19 meal Year in Review
A83	202001	98702455	Purchase I	MICHELLE TYREE-DEL TACO 1293
C83	202001	98800165	Purchase I	Coffee Supplies
A81	202002	98402815	Purchase I	Meals, PC conference/ out of town meal
G08	202002	09900165	Purchase I	MICHAEL WHITBY-CARUSOS SANDWICHES & ARTI
A83	202002	98702815	Purchase I	MICHELLE TYREE-MAZATLAN GRILL
A83	202003	98702815	Purchase I	Meals, OQ Meal
A81	202003	98402455	Purchase I	KATHY CARPENTER-CKE HAWAIIAN HUT MEDFORD
A83	202003	98702815	Purchase I	MATT TONER-RUSTY MOOSE BAR & GRILL
A81	202003	98402455	Purchase I	KATHY CARPENTER-COSTCO WHSE#1287
A81	202010	98402455	Purchase I	Meals, Medford Operations
A81	202011	98402455	Purchase I	Meals, Avista NPL Crew/Supervisor Meeting.
A82	202001	98602815	Purchase I	Meals, OQ Refresher
A81	202002	98402455	Purchase I	Meals, Annual Review Meeting
A83	202003	98702815	Purchase I	MICHELLE TYREE-MOD PIZZA PDX AIRPORT 33
B51	202003	98402815	Purchase I	ANDY EVINS-PDX DESCHUTES BREWERY1510
A83	202007	98702455	Purchase I	MICHELLE TYREE-BASKIN #336605
A81	202009	98402815	Purchase I	KATHY CARPENTER-0738 ROUND TABLE PIZZA
A81	202011	98702815	Purchase I	Meals, Apprentice Training
I08	202011	09905493	Purchase I	Kitchen supplies and coffee for GS and DO group
C83	202001	98802815	Purchase I	Safety Meeting
A81	202001	98402455	Purchase I	RONALD JOHNSTON-CKE HAWAIIAN HUT XO 1333
A81	202002	98402815	Purchase I	Meals, CPC Conference
A83	202002	98702815	Purchase I	TONY HOLCOMB-THE BACK 40 CAFE
A81	202003	98702815	Purchase I	Meals, Apprentice Training, Roseburg, OR
A81	202003	98402815	Purchase I	EDDIE RANGLES-ONION
A83	202003	98702455	Purchase I	BBQ for Safety, 811 and Contractor Lunch Meetings
A83	202004	98702455	Purchase I	MICHELLE TYREE-JIMMY JOHNS - 4089 - ECOM
A81	202005	98402815	Purchase I	EDDIE RANGLES-PP DUTCH BROS 012
A83	202007	98702815	Purchase I	RON GRIGSBY-MUCHO GUSTO
A83	202012	98702815	Purchase I	MAC MCGEE-THE VIKING
A81	202001	98402455	Purchase I	KATHY CARPENTER-COSTCO WHSE#1287
C83	202001	98802815	Purchase I	MIKE BRANDT-JACK IN THE BOX 8338
G08	202002	98402815	Purchase I	Meals, Meal During CPC Conference
A82	202002	98602815	Purchase I	2 MEALS OP QUAL TRAINING
A81	202002	98402815	Purchase I	Meals, OQ TRAINING
A81	202003	98402815	Purchase I	Meals, OQ Training
I08	202003	09905493	Purchase I	coffee and supplies

C83	202004	98802815	Purchase I	WAYNE BROWN-RUSTY MOOSE BAR & GRILL
B51	202008	09902815	Purchase I	Meals, Muffins for 3-4-20 Gas Joint Safety Committee Meeting
A83	202002	98702815	Purchase I	Meals, OQ training Spokane
A81	202002	98402815	Purchase I	KATHY CARPENTER-COSTCO WHSE#1287
A81	202003	98402815	Purchase I	EDDIE RANGLES-NORTHERN QUEST EPIC
A83	202003	98702815	Purchase I	MATT TONER-STARBUCKS C GEG
A81	202003	98402455	Purchase I	Meals, CREW WORK
A83	202006	98702815	Purchase I	MICHELLE TYREE-GINO'S CAFE & SPORTS
A83	202009	98702455	Purchase I	MICHELLE TYREE-SQ .
C83	202001	98802455	Purchase I	THOMAS RAJKOVICH-WENDY'S 7706
C83	202002	98800165	Purchase I	Team building/holiday ,Brandt,Brown, Rajkovich, Heskett +spo
A81	202002	98402455	Purchase I	KATHY CARPENTER-FRED-MEYER #0195
A82	202003	98602815	Purchase I	Meals, Dinner
A81	202003	98402815	Purchase I	Meals, required training meals for wally watkins, andrea laut, jo
A83	202007	98702815	Purchase I	MICHELLE TYREE-NOA NOA SPORTS BAR
A81	202008	98402455	Purchase I	Meals, Infrasource Avista onsite meeting
A81	202009	98402815	Purchase I	LUNCH TAPPING TRAINING
A83	202009	98702815	Purchase I	MATT TONER-MOMIJI SUSHI
C83	202001	98802815	Purchase I	MIKE BRANDT-JACK IN THE BOX 8301
G08	202001	09902455	Purchase I	KENNETH WUESTHOFF-LONGHORN BARBECUE WEST
A82	202001	98602815	Purchase I	Meals, Saftey Meeting Breakfast
A81	202002	98402455	Purchase I	Meals, Operation Meeting
A82	202002	98602815	Purchase I	Meals, meal for Ryan and Tony while at CPC Conference
A81	202008	98402455	Purchase I	Meals, AVA Crew Lunch
A81	202009	98402815	Purchase I	EDDIE RANGLES-WAYBACK BURGERS
G08	202002	98402815	Purchase I	Meals, DESSERT
A81	202002	98402815	Purchase I	JASON STIMPert-STARBUCKS STORE 14719
A81	202003	98702815	Purchase I	Meals, OQ Training, Spokane, WA
A83	202003	98702455	Purchase I	MICHELLE TYREE-TEXAS ROADHOUSE #2431
C83	202003	98802815	Purchase I	MIKE BRANDT-CASA DE ORO
A81	202003	98402455	Purchase I	KATHY CARPENTER-CKE HAWAIIAN HUT XO 1333
A81	202003	98402455	Purchase I	Meals, Operations Meeting
A83	202005	98702455	Purchase I	MICHELLE TYREE-SQ MELISSA'S COUNTRY KIT
C83	202006	98800165	Purchase I	Employee Meeting
A83	202007	98702815	Purchase I	Meals, Safety Meeting - June 2020
A81	202008	98502815	Purchase I	Meals, Apprenticeship Training
A83	202012	98702815	Purchase I	MAC MCGEE-TAILWIND MFR
A83	202001	98702455	Purchase I	MICHELLE TYREE-SIZZLER RESTAURANT 927
A81	202002	98402815	Purchase I	Meals, CPC conference/ out of town meal
G08	202002	98402815	Purchase I	Meals, DINNER
A81	202002	98402815	Purchase I	JASON STIMPert-STARBUCKS STORE 29249
A81	202002	98402815	Purchase I	JASON STIMPert-PP DUTCHBRO109
A82	202003	98600165	Purchase I	Meals, Lunch during travel to Spokane for Capital equipment
A83	202003	98702815	Purchase I	MICHELLE TYREE-ALBERTSONS #0577

A83	202003	98702815	Purchase I	TONY HOLCOMB-CAFE RIO COEUR D'ALENE
A83	202004	98702455	Purchase I	MICHELLE TYREE-SMART FOODSERVICE 545
I08	202001	09905493	Purchase I	Coffee and supplies.25%
A82	202002	98602815	Purchase I	Meals, safety meeting
A81	202002	98402815	Purchase I	JASON STIMPert-CAFE YUMM - 100019
A81	202003	98402815	Purchase I	EDDIE RANGLES-MO'S CHOWDER PDX
C83	202004	98802815	Purchase I	WAYNE BROWN-CARL'S JR 514
A81	202012	98402455	Purchase I	Meals, Crew Schedule Meeting
A82	202001	98602455	Purchase I	Meals, Jeff S, Walley W and Jason C dinner
G08	202002	98402815	Purchase I	Meals, LUNCH
A81	202002	98402815	Purchase I	JASON STIMPert-STEELHEAD BAR GRILLE
S50	202002	09900165	Purchase I	CODY MYERS-CARUSOS SANDWICH CO ARGON
A83	202003	98702815	Purchase I	MICHELLE TYREE-STARBUCKS STORE 00444
A81	202003	98402815	Purchase I	EDDIE RANGLES-STEELHEAD BAR GRILLE
A81	202010	98402455	Purchase I	Meals, Operations Meeting
A81	202010	98402455	Purchase I	Meals, Crew Meeting
A81	202002	98402815	Purchase I	JASON STIMPert-ONION RESTAURANT
A83	202002	98702815	Purchase I	MICHELLE TYREE-STARBUCKS C GEG
A81	202003	98402815	Purchase I	Meals, Operations Meeting/ CPC Training
A83	202003	98702455	Purchase I	RON GRIGSBY-NIBBLEYS CAFE
A83	202003	98702815	Purchase I	MICHELLE TYREE-STARBUCKS STORE 29249
A81	202004	98402455	Purchase I	Meals, Lunch meeting
A83	202007	98702455	Purchase I	TONY HOLCOMB-NINE THAI RESTAURANT
A83	202007	98702455	Purchase I	RON GRIGSBY-RED ROBIN OF MEDFORD
A83	202008	98702455	Purchase I	MATT TONER-MOMIJI SUSHI
A83	202008	98702455	Purchase I	MATT TONER-SQ MERRILL POLAR BEAR
A83	202009	98702455	Purchase I	MICHELLE TYREE-TST WUBBA S BBQ SHACK
A83	202012	98702815	Purchase I	MAC MCGEE-STARBUCKS C GEG
A81	202001	98402455	Purchase I	Meals, Year in Review (Balance Owing)
G08	202002	98402815	Purchase I	Meals, Meal at Airport
A83	202003	98702815	Purchase I	MICHELLE TYREE-SQ THE CHICKEN SHACK KLA
A83	202012	98702815	Purchase I	MAC MCGEE-COCK N BULL VILLA ROMA LL
A81	202002	98402815	Purchase I	Meals, OQ Training
A81	202002	98402815	Purchase I	2 MEALS OP QUAL TRAINING
G08	202002	09900165	Purchase I	Office Supplies - Coffee, Utensils
A83	202002	98702815	Purchase I	MICHELLE TYREE-QDOBA 1775
G08	202002	09900165	Purchase I	MICHAEL WHITBY-RINCON TAPATIO
A81	202003	98402815	Purchase I	Meals, mandatory training
A83	202003	98702815	Purchase I	TONY HOLCOMB-NORTHERN QUEST NOODLE
A81	202003	98402815	Purchase I	Meals, required training meals for wally watkins, paul cano josh
A83	202004	98702455	Purchase I	MICHELLE TYREE-SHERMS THUNDER BIRD
G08	202005	09900165	Purchase I	Coffee refills for breakroom.
A81	202008	98702815	Purchase I	Meals, Apprentice Training
A81	202008	98402455	Purchase I	Meals, Avista Crew Support 2 Crews

A83	202012	98702455	Purchase I	MICHELLE TYREE-GINOS CAFE AND SPORTS BAR
A83	202012	98702815	Purchase I	MAC MCGEE-WOLF LODGE INN
A83	202012	98702815	Purchase I	MAC MCGEE-HILLYARD 678 BM
B51	202001	09902815	Purchase I	Meals, NACE Corrsion Conference - Curt Lysad, Steve Winters
A81	202002	98402455	Purchase I	Meals, Operations Meeting Meal Brian T.
G08	202002	98402815	Purchase I	Meals, SNACK
A82	202002	98602815	Purchase I	Meals, dinner while at cpc conference
A83	202002	98702815	Purchase I	Meals, February Safety Meeting
A83	202002	98702815	Purchase I	MATT TONER-BLACK BEAR DINER KLAMATH
A83	202002	98702815	Purchase I	RON GRIGSBY-JIMMY JOHNS - 1730
A83	202003	98702815	Purchase I	MICHELLE TYREE-FERRAROS VALLEY
A81	202006	98402455	Purchase I	Meals, Operations Meeting
A83	202008	98702455	Purchase I	MICHELLE TYREE-TST WUBBA S BBQ SHACK
B51	202002	09906316	Purchase I	Meals, meal while traveling to seattle for dithiazine mtg
A81	202012	09906744	Purchase I	Meals, NW Natural Mutual Aid (10 Meals)
A81	202012	09906744	Purchase I	Meals, NW Natural Mutual Aid (1 Meal)
A81	202003	98402046	Purchase I	KATHY CARPENTER-SQ TACORIENDO AUTHENTIC
A83	202010	98702018	Purchase I	MATT TONER-BURGER KING #10850 Q07
A81	202001	98602018	Purchase I	JASON STIMPERT-APPLEBEES ROSE52252186
A82	202001	98602056	Purchase I	Meals, call in La GRANDE
A81	202001	98602018	Purchase I	JASON STIMPERT-PP DUTCHBROS154
A81	202005	98702046	Purchase I	JASON STIMPERT-WUBBAS BBQ SHACK
C83	202006	98802056	Purchase I	TREVOR SALONEN-WENDY'S 0027
A81	202007	98402046	Purchase I	EDDIE RANGLES-MCDONALD'S F3567
A81	202007	98602046	Purchase I	STEVE BOSKOVICH-TACO BELL 032569
C83	202002	09906316	Purchase I	TREVOR SALONEN-SQ TIMBER'S FEEDER
A81	202007	98602046	Purchase I	JASON STIMPERT-TACO BELL 032195
C83	202006	98802056	Purchase I	TREVOR SALONEN-MCDONALD'S F5171
A81	202006	98402046	Purchase I	EDDIE RANGLES-PP DUTCHBRO031-PA
A83	202007	98702046	Purchase I	RON GRIGSBY-NIBBLEYS CAFE
C83	202002	09906316	Purchase I	TREVOR SALONEN-DENNY'S #6697
C83	202006	98802056	Purchase I	TREVOR SALONEN-CINCO DE MAYO
C83	202007	98802056	Purchase I	TREVOR SALONEN-MCDONALD'S F5171
A81	202004	98402046	Purchase I	JASON STIMPERT-PAISANS PIZZARIA LLC
A81	202012	98402046	Purchase I	STEVE BOSKOVICH-THAI GARDEN
C83	202001	09906316	Purchase I	TREVOR SALONEN-SQ TIMBER'S FEEDER
B53	202006	98802056	Purchase I	TREVOR SALONEN-MCDONALD'S F5171
A81	202004	98702046	Purchase I	JASON STIMPERT-NIBBLEYS CAFE
B53	202006	98802056	Purchase I	TREVOR SALONEN-CINCO DE MAYO
A81	202006	98702046	Purchase I	EDDIE RANGLES-PP DUTCHBROS075
C83	202001	09906316	Purchase I	TREVOR SALONEN-TEN DEPOT
A81	202001	98402046	Purchase I	EDDIE RANGLES-EL PARAISO MEXICAN CUISIN
A81	202007	98602046	Purchase I	JASON STIMPERT-TACO BELL 032569
C83	202008	98802056	Purchase I	TREVOR SALONEN-CINCO DE MAYO

A81	202002	09906316	Purchase I	JASON STIMPert-LOS POTRILLOS MEXICAN
C83	202008	98802056	Purchase I	TREVOR SALONEN-WENDY'S 0027
A81	202007	98402046	Purchase I	EDDIE RANGLES-CANYON MARKET
C83	202006	98802056	Purchase I	TREVOR SALONEN-BUD JACKSON EATERY & TAPA
C83	202002	09906316	Purchase I	TREVOR SALONEN-TEN DEPOT
B53	202006	98802056	Purchase I	TREVOR SALONEN-WENDY'S 0027
C83	202008	98802056	Purchase I	TREVOR SALONEN-MCDONALD'S F5171
B51	202010	09906316	Purchase I	JEFF SAINSBURY-WOLFFYS HAMBURGER AIRWAY
B51	202001	09906316	Purchase I	JEFF SAINSBURY-PAPA MURPHY'S WA101
B51	202002	09906316	Purchase I	JEFF SAINSBURY-PAPA MURPHY'S WA101
B51	202001	09906316	Purchase I	JEFF SAINSBURY-KALICO KITCHEN
B51	202007	09906316	Purchase I	JEFF SAINSBURY-TST KALICO KITCHEN
B51	202006	09906316	Purchase I	JEFF SAINSBURY-PAPA MURPHY'S WA089
B51	202002	09906316	Purchase I	JEFF SAINSBURY-LITTLE GALLEA RESTAURANT
B51	202007	09906316	Purchase I	JEFF SAINSBURY-MONICAS DELI
B51	202010	09906316	Purchase I	JEFF SAINSBURY-APPLEBEES MISS54254115
L50	202012	09906316	Purchase I	RICH INOUYE-CASA DE ORO
C53	202011	09906316	Purchase I	STEVE FINNEY-WENDY'S 9082
L50	202008	98802056	Purchase I	TED LEONARD-MCDONALD'S F5171
C83	202001	98802056	Purchase I	TREVOR SALONEN-TEN DEPOT
L50	202008	98802056	Purchase I	TED LEONARD-WENDY'S 0027
C53	202003	09906316	Purchase I	SALES TAX
L50	202011	09906316	Purchase I	RICH INOUYE-CASA DE ORO
L50	202011	09906316	Purchase I	RICH INOUYE-FRANKS DINER
C53	202003	09906316	Purchase I	STEVE FINNEY-PANDA EXPRESS #1670
C53	202002	09906316	Purchase I	SALES TAX
C53	202004	09906316	Purchase I	SALES TAX
C53	202003	09906316	Purchase I	Employee meal - 2/10/20 - Steve Finney
C53	202004	09906316	Purchase I	Employee meal - 2/21/20 - Steve Finney
C53	202003	09906316	Purchase I	SALES TAX
C53	202001	09906316	Purchase I	STEVE FINNEY-MCDONALD'S F7261
C53	202002	09906316	Purchase I	Employee meal - 1/14/20 - Steve Finney
C83	202001	98802056	Purchase I	TREVOR SALONEN-DENNY'S #6697
C83	202001	98802056	Purchase I	TREVOR SALONEN-SQ TIMBER'S FEEDER
C53	202003	09906316	Purchase I	Employee meal - 1/27/20 - Steve Finney
L50	202011	09906316	Purchase I	RICH INOUYE-EL RANCHITO
C53	202011	09906316	Purchase I	Employee meal - 10/8/20 - Steve Finney
L50	202011	09906316	Purchase I	STEVEN ORVIK-STARBUCKS STORE 08138
A81	202009	98402046	Purchase I	KEVIN BRIDGE-CHADWICKS
C53	202011	06802044	Purchase I	LES HUBER-SARGENTS RESTAURANT
L50	202008	98402018	Purchase I	JUSTIN HARTY-OUTBACK 3812
J08	202012	98402016	Purchase I	Meals, Meeting with Brian Taylor
A83	202010	98702016	Purchase I	MATT TONER-CHICK-FIL-A #04101
A81	202010	98402016	Purchase I	JODIE LOFTIN-PILOT 00003913

B51	202012	06802057	Purchase I	DANIEL MORSE-RED ROBIN NO 51	
B51	202003	06802057	Purchase I	ANDY EVINS-SQ TERRA VEG EATERY	
B51	202003	06802057	Purchase I	ANDY EVINS-SUBWAY 00256776	
B51	202009	06802057	Purchase I	JEFF SAINSBURY-APPLEBEES KENN54254123	
B51	202009	06802057	Purchase I	ANDY EVINS-MAMACITAS INTERNATIONAL G	
B51	202002	98802056	Purchase I	ANDY EVINS-CAFE YUMM 100005	
B51	202004	06802057	Purchase I	ANDY EVINS-STARBUCKS STORE 14304	
A81	202010	98402016	Purchase I	JODIE LOFTIN-CKE HAWAIIAN HUT XO 1333	
A81	202010	98402016	Purchase I	JODIE LOFTIN-SENR SAM S	
B51	202002	98802056	Purchase I	ANDY EVINS-SMOKEHOUSE RESTAURANT	
B51	202003	06802057	Purchase I	ANDY EVINS-KB BREWING	
A81	202009	98402026	Purchase I	EDDIE RANGLES-PP DUTCHBRO006-EM	
B51	202009	06802057	Purchase I	ANDY EVINS-TST BAMBU RESTAURANT	
B51	202002	98802056	Purchase I	ANDY EVINS-CHIPOTLE 2869	
B51	202012	06802057	Purchase I	JEREMY RACE-REGENCY GRILL	
B51	202012	06802057	Purchase I	DANIEL MORSE-SUBWAY 13344	
B51	202002	98802056	Purchase I	ANDY EVINS-SIDE A BREWING	
A81	202010	98402016	Purchase I	JODIE LOFTIN-WILD RIVER MEDFORD	
B51	202009	06802057	Purchase I	ANDY EVINS-SIDE A BREWING	
A81	202010	98402016	Purchase I	JODIE LOFTIN-COSTCO WHSE#1287	
B51	202012	06802057	Purchase I	JEREMY RACE-SUBWAY 13344	
B51	202012	06802057	Purchase I	JEREMY RACE-SQ SIDELINES PIZZERIA .	
B51	202003	06802057	Purchase I	ANDY EVINS-NIBBLEYS CAFE	
B51	202003	06802057	Purchase I	ANDY EVINS-RED ROBIN OF ROSEBURG	
B51	202004	06802057	Purchase I	ANDY EVINS-MCMENAMINS ROSEBURG STATI	
A81	202010	98402016	Purchase I	JODIE LOFTIN-TST HUMAN BEAN -CENTRAL	
B51	202009	98802056	Purchase I	JEFF SAINSBURY-SQ YIA YIA NIKKIS	
A81	202009	98402026	Purchase I	EDDIE RANGLES-FOOTS CREEK MARKET	
B51	202002	98802056	Purchase I	ANDY EVINS-CKE SAUCE WHOLE FOOD 1640	
B51	202009	06802057	Purchase I	ANDY EVINS-STARBUCKS STORE 10401	
B51	202009	06802057	Purchase I	ANDY EVINS-STARBUCKS STORE 19821	
B51	202002	98802056	Purchase I	ANDY EVINS-STARBUCKS STORE 10401	
B51	202009	98802056	Purchase I	JEFF SAINSBURY-SMOKEHOUSE RESTAURANT	
A81	202010	98402016	Purchase I	JODIE LOFTIN-JIMMY JOHNS - 2998	
B51	202002	98802056	Purchase I	ANDY EVINS-MAMACITAS INTERNATIONAL G	
A81	202009	98402026	Purchase I	EDDIE RANGLES-PP DUTCHBRO034-PX	
B51	202009	06802057	Purchase I	ANDY EVINS-ONLINE ORDER HANDLING	
A81	202010	98402016	Purchase I	JODIE LOFTIN-TST HUMAN BEAN -BIDDLE	
B51	202009	06802057	Purchase I	JEFF SAINSBURY-SMOKEHOUSE RESTAURANT	
E14	202009	06800513	Purchase I	HEATH PETERSON-LA FIESTA MEXICAN RESTAUR	
B51	202004	06802057	Purchase I	THOMAS B WASSON-KFC E745001	
J53	202012	09906744	Miscellaneous	NW Natural Dec Mutual Aid - Mutual Aid work	202- Quart
B51	202003	06802057	Purchase I	THOMAS B WASSON-NORTH POWDER CAFE	
B51	202004	06802057	Purchase I	THOMAS B WASSON-SQ TIMBER'S FEEDERY	



E14	202004	06800513	Purchase I	HEATH PETERSON-LA FIESTA MEXICAN RESTAUR	
E14	202006	06800513	Purchase I	HEATH PETERSON-FRED-MEYER #0163	
A82	202012	09906744	Miscellaneous	NW Natural Dec Mutual Aid - Mutual Aid work	202- Quart
E14	202008	06800513	Purchase I	HEATH PETERSON-IN N OUT BURGER 328	
B51	202008	06802057	Purchase I	THOMAS B WASSON-DENNY'S #7740	
B51	202003	06802057	Purchase I	THOMAS B WASSON-TACO TIME	
C53	202012	09906744	Miscellaneous	NW Natural Dec Mutual Aid - Mutual Aid work	202- Quart
B51	202003	06802057	Purchase I	THOMAS B WASSON-DAVIDS BRAUNY BURGER	
B51	202003	06802057	Purchase I	THOMAS B WASSON-GINO'S CAFE & SPORTS	
E14	202006	06800513	Purchase I	HEATH PETERSON-ALBERTSONS #3595	
E14	202006	06800513	Purchase I	HEATH PETERSON-FRED-MEYER #0328	
B51	202008	06802057	Purchase I	THOMAS B WASSON-NORTH POWDER CAFE	
A83	202012	09906744	Miscellaneous	NW Natural Dec Mutual Aid - Mutual Aid work	202- Quart
A81	202012	09906744	Miscellaneous	NW Natural Dec Mutual Aid - Mutual Aid work	202- Quart
E14	202006	06800513	Purchase I	HEATH PETERSON-BB DINER MEDFORD# 32	
B51	202008	06802057	Purchase I	THOMAS B WASSON-DENNY'S #6697	
B51	202003	06802057	Purchase I	THOMAS B WASSON-SQ THE BULLDOG DIN	
E14	202010	06800513	Purchase I	HEATH PETERSON-BB DINER MEDFORD# 32	
B51	202003	06802057	Purchase I	THOMAS B WASSON-KFC #007	
B51	202004	06802057	Purchase I	THOMAS B WASSON-CKE DAKOTA STREET PIZZA C	
B51	202004	06802057	Purchase I	THOMAS B WASSON-NORTH POWDER CAFE	
B51	202004	06802057	Purchase I	THOMAS B WASSON-COLUMBIA MARKET	
B51	202008	06802057	Purchase I	THOMAS B WASSON-WENDY'S 0027	
B51	202008	06802057	Purchase I	THOMAS B WASSON-SQ NELLS-N-OUT	
B51	202008	06802057	Purchase I	THOMAS B WASSON-SHORT STOP XTREME LLC	
B51	202003	06802057	Purchase I	THOMAS B WASSON-LA FIESTA MEXICAN RESTAUR	
B51	202004	06802057	Purchase I	THOMAS B WASSON-SQ LOCAL HARVEST EATERY	
E14	202006	06800513	Purchase I	HEATH PETERSON-FRED-MEYER #0126	
B51	202004	06802057	Purchase I	THOMAS B WASSON-TEN DEPOT	
E14	202006	06800513	Purchase I	HEATH PETERSON-SAFEWAY #1094	
L50	202012	09906744	Miscellaneous	NW Natural Dec Mutual Aid - Mutual Aid work	202- Quart
E14	202010	06800513	Purchase I	HEATH PETERSON-SONIC DRIVE IN #5708	
I50	202003	09900710	Purchase I	Meals, Team recognition	
C50	202001	09900710	Purchase I	DARRIN BELGARDE-DOS AMIGOS	
K53	202003	09900710	Purchase I	Misc, Employee Recognition	
E50	202003	09900710	Purchase I	Meals, Breakfast on 2/26/2020	
I50	202004	09900710	Purchase I	DARRIN BELGARDE-CARUSOS SANDWICH CO ARGON	
F50	202011	09900710	Purchase I	Meals, Lunch purchased for Team as part of team building/em	
C50	202001	09900710	Purchase I	DARRIN BELGARDE-THE HIGH NOONER	
C50	202012	09900710	Purchase I	employee Performance Recognition	
E53	202003	09900710	Purchase I	Meals, EE Recognition Mary B. Retirement	
E50	202004	09900710	Purchase I	DARRIN BELGARDE-PIZZA RITA PINES	
F50	202001	09900710	Purchase I	Meals, Holiday TL events	
K53	202006	09900710	Purchase I	JEREMY HUMLICEK-MEXICAN FOOD FACTORY	

C50	202001	09900710	Purchase I	DARRIN BELGARDE-CARUSOS SANDWICH CO ARGON
E50	202002	09900710	Purchase I	Meals, Verint Training/Upgrade Business Lunch -6 people
F50	202002	09900710	Purchase I	DARRIN BELGARDE-RED ROBIN NO 135
D50	202003	09900710	Purchase I	Coffee supplies
D50	202005	09902810	Purchase I	Meals, Meal for virtual safety meeting
C50	202012	09900710	Purchase I	Employee Performance Recognition
K53	202001	09900710	Miscellaneous	River City Lanes-Employee Performance Recognition NSJ015 - Y
D50	202001	09900710	Purchase I	coffee
E50	202001	09900710	Purchase I	DARRIN BELGARDE-OLIVE GARDEN R00018515
E50	202002	09900710	Purchase I	Customer Appreciation Program supplies
K53	202002	09900710	Purchase I	BILL FILLER-THE MOON TIME
C50	202003	09900710	Purchase I	DARRIN BELGARDE-GRINDERS COFFEE
K53	202003	09900710	Purchase I	DARRIN BELGARDE-THE PENTAGON
D50	202006	09900710	Purchase I	Coffee Supplies
I50	202001	09900710	Purchase I	Coffee and supplies.17%
C50	202001	09900710	Purchase I	Meals, Holiday TL events
K53	202003	09900710	Purchase I	Meals, Employee Recognition
C50	202003	09900710	Purchase I	DARRIN BELGARDE-DOS AMIGOS
E53	202006	09900710	Purchase I	Misc, EE Recognition Mary B. Retirement
K53	202002	09900710	Purchase I	DARRIN BELGARDE-THE LOCAL DELI HAYDEN
K53	202002	09900710	Purchase I	Employee Performance Recognition
D50	202002	09900710	Purchase I	coffee
I50	202002	09900710	Purchase I	17%- Coffee and Supplies
I50	202001	09900710	Purchase I	Meals, Team Meeting
N50	202001	09900710	Purchase I	Coffee and Supplies
N50	202002	09900710	Purchase I	Coffee and supplies
C50	202002	09900710	Purchase I	DARRIN BELGARDE-PIZZA PIPELINE VALLEY
I50	202012	09900710	Purchase I	Team Lead Employee Performance Recognition
E50	202001	09900710	Purchase I	Meals, Holiday TL events
E53	202002	09900710	Purchase I	Meals, Dinner
I50	202001	09900710	Purchase I	DARRIN BELGARDE-DOMINO'S 7187
F50	202001	09900710	Purchase I	DARRIN BELGARDE-OLIVE GARDEN R00018515
N50	202002	09900710	Purchase I	Coffee and supplies
E50	202003	09900710	Purchase I	DARRIN BELGARDE-THE PENTAGON
K53	202003	09900710	Purchase I	TL BPI Luncheon
E53	202003	09900710	Purchase I	Meals, QA Safety Recognition
K53	202006	09900710	Purchase I	BILL FILLER-MEXICAN FOOD FACTORY
E53	202001	09900710	Purchase I	Tips, Team Recognition
N50	202002	09900710	Purchase I	Meals, Clearwater Paper Update & TourNate VonLindern, Nico
F50	202003	09900710	Purchase I	DARRIN BELGARDE-THE PENTAGON
I50	202003	09900710	Purchase I	Meals, Team Meeting
E53	202003	09900710	Purchase I	Misc, EE Recognition Mary B. Retirement
C50	202004	09900710	Purchase I	DARRIN BELGARDE-CARUSOS SANDWICH CO ARGON
E50	202002	09900710	Purchase I	DARRIN BELGARDE-QDOBA 2675 ONLINE

C50	202002	09900710	Purchase I	DARRIN BELGARDE-TRENT HARVEST FOODS
E50	202002	09900710	Purchase I	DARRIN BELGARDE-CARUSOS SANDWICH CO ARGON
K53	202002	09900710	Purchase I	Employee meals - 2/14/20 - Vern Malensky, Veronica Soules,
I50	202003	09900710	Purchase I	TL BPI Luncheon
E53	202001	09900710	Purchase I	Coffee supplies for office
I50	202001	09900710	Purchase I	Meals, 24 Hour Meal
F50	202002	09900710	Purchase I	Meals, Employee Meals - EOP - After Hours Electric Outages
I50	202003	09900710	Purchase I	DARRIN BELGARDE-THE PENTAGON
K53	202001	09900710	Purchase I	DARRIN BELGARDE-JACK IN THE BOX 8491
C50	202002	09900710	Purchase I	DARRIN BELGARDE-RED ROBIN NO 135
N50	202003	09900710	Purchase I	coffee and supplies
C50	202002	09900710	Purchase I	Meals, New Hire Training
E50	202002	09900710	Purchase I	Meals, Lewiston QA Visit
E53	202001	09900710	Purchase I	Meals, Employee recognition
K53	202003	09900710	Purchase I	DARRIN BELGARDE-TOMATO STREET CDA
K53	202003	09900710	Purchase I	Meals, Employee Recognition
F50	202003	09900710	Purchase I	Meals, Lunch for Interview Panel - Commission Backup Positio
I50	202001	09900710	Purchase I	DARRIN BELGARDE-OLIVE GARDEN R00018515
F50	202001	09900710	Purchase I	DARRIN BELGARDE-TRENT HARVEST FOODS
D50	202002	09900710	Purchase I	Coffee
K53	202002	09900710	Purchase I	Misc, Employee Recognition
I50	202003	09900710	Purchase I	Misc, Team recognition
C50	202001	09900710	Purchase I	DARRIN BELGARDE-OLIVE GARDEN R00018515
I50	202012	09900710	Purchase I	Materials, Employee Performance Recognition
C50	202001	09900710	Purchase I	DARRIN BELGARDE-SUBWAY 00239798
I50	202002	09900710	Purchase I	17% of total- Coffee and supplies
I50	202003	09900710	Purchase I	coffee and supplies
I50	202003	09900710	Purchase I	DARRIN BELGARDE-CARUSOS SANDWICH CO IRONW
K53	202007	09900710	Purchase I	BILL FILLER-OVAL OFFICE BISTRO AND M
E53	202001	09900710	Purchase I	Meals, Team Recognition
I50	202001	09900710	Purchase I	DARRIN BELGARDE-TRENT HARVEST FOODS
C50	202003	09900710	Purchase I	DARRIN BELGARDE-THE PENTAGON
C50	202012	09900710	Purchase I	Employee Performance Recognition
I50	202001	09900710	Purchase I	Meals, Holiday TL events
K53	202002	09900710	Purchase I	Employee meals - 1/21/20 - Bill Filler and Veronica Soules
E53	202002	09900710	Purchase I	coffee supplies for office
K53	202002	09900710	Purchase I	Meals, Employee Performance Recognition
E53	202003	09900710	Purchase I	Coffee supplies for office
I50	202003	09900710	Purchase I	DARRIN BELGARDE-TOMATO STREET CDA
D50	202005	09900710	Purchase I	Office Supplies, office coffee supplies
E53	202006	09900710	Purchase I	Meals, EE Recognition Mary B. Retirement
N50	202002	09900710	Purchase I	coffee and supplies
K53	202003	09900710	Purchase I	DARRIN BELGARDE-CARUSOS SANDWICH CO IRONW
D50	202006	09900710	Purchase I	Coffee Supplies

N08	202012	09900162	Purchase I	Misc, \$100 Gift Card to Chase Brown for recognition
N08	202010	09900162	Purchase I	Misc, \$100 Gift Card to Chase Brown for recognition
I50	202002	09900710	Purchase I	DARRIN BELGARDE-RED ROBIN NO 135
N50	202003	09900710	Purchase I	Meals, Utilities Consortium Research Council
F52	202003	06800730	Purchase I	Meals, Business meal while traveling
F52	202003	06800730	Purchase I	Meals, Business meal while working in Spokane
F52	202002	06800730	Purchase I	Meals, Business lunch meeting with CMS
F52	202003	06800730	Purchase I	Meals, Business meal while working in Klamath Falls for meeti
F52	202002	06800730	Purchase I	Meals, Business lunch meeting with MicroDevices
F52	202003	06800730	Purchase I	Meals, Business meal meeting with SOLS
F52	202003	06800730	Purchase I	Meals, Business meal meeting with US Gain and On Board
F52	202003	06800730	Purchase I	Meals, Business travel meal
S54	202002	09900730	Purchase I	KELLY CONLEY-QDOBA 2908
B09	202001	09905730	Purchase I	HECTOR GARZA-7035 DOMINOS PIZZA
B09	202006	09906124	Purchase I	DAVID LEMBCKE-MCDONALD'S F13336
D53	202002	09905690	Purchase I	SANDRA JONES-059 IVARS SPOKANE VALLEY
B09	202001	09905730	Purchase I	DAVID LEMBCKE-PANDA EXPRESS #2128
B09	202001	09905730	Purchase I	DAVID LEMBCKE-SUBWAY 04439691
B09	202004	09905730	Purchase I	DAVID LEMBCKE-TST SWEET LOU S RESTAURA
B09	202001	09905730	Purchase I	DAVID LEMBCKE-ONION RESTAURANT
B08	202002	09905690	Purchase I	Presidential Leadership Award - Customer Experience
B09	202001	09905730	Purchase I	DAVID LEMBCKE-MCDONALD'S F7113
B09	202004	09905730	Purchase I	DAVID LEMBCKE-SUBWAY 04177770
B09	202011	09905730	Purchase I	BRANDON RICHARDSON-DEL RED PUB
B09	202001	09905730	Purchase I	DAVID LEMBCKE-MCDONALD'S F13336
B08	202002	09905690	Purchase I	Presidential Leadership Award - Customer Experience
B08	202002	09905690	Purchase I	Presidential Leadership Award - Customer Experience
B09	202012	09905730	Purchase I	JOHN SHAGEN-THE RAM DRIVE INN
B08	202002	09905690	Purchase I	Presidential Leadership Award - Customer Experience
B09	202004	09905730	Purchase I	DAVID LEMBCKE-SUBWAY 04439691
B09	202008	09905730	Purchase I	DAVID LEMBCKE-MCDONALD'S F13336
G50	202002	09905690	Purchase I	SANDRA JONES-STEAM PLANT KITCHEN & BR
B08	202002	09905690	Purchase I	Presidential Leadership Award - Customer Experience
L51	202001	09903410	Purchase I	Meals, Benton-Othello Investigation - Dinner with Kirk Hayfield
G02	202002	09902920	Purchase I	Meals, Dinner after field exercise with Kevin Davis--Instructor--
N09	202002	09905733	Purchase I	Coffee
E01	202002	09902811	Purchase I	Meals, Vendor recognition
H14	202002	09900162	Purchase I	LISA LEE-COSTCO WHSE #0670
J54	202002	09900162	Purchase I	Meals, Internal Audit SOX completion lunch - 6 people
G02	202003	09902920	Purchase I	Meals, Lunch for Kellsey Ells, Luke Seals and myself while trav
N09	202003	09906674	Purchase I	Meals, COVID-19 Lunch
E14	202003	09900510	Purchase I	Meals, Fuel for rental
G02	202004	09902920	Purchase I	Meals, Meal after attending electric safety meeting and visiting
N09	202004	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418 -

E55	202005	09900162	Purchase I	Kitchen Supplies for 24/7 Real Time Operators
S09	202006	09905733	Purchase I	Acct#158494 Meter Reading Basement coffee Jan 2020
J51	202006	09900162	Purchase I	Misc, Frame for 25 Yr Service Award
S54	202006	09900015	Purchase I	Misc, AMI Milestone Recognition Gifts
N09	202007	09905733	Purchase I	Acct#158476 2nd Floor coffee in-line water filter
K51	202010	09900162	Purchase I	MISSION
H02	202012	09902921	Purchase I	Tobra Coffee
B09	202001	09905730	Purchase I	HECTOR GARZA-MCDONALD'S F4525
G02	202001	09902920	Purchase I	Meals, Safety Travel
X02	202001	09902800	Purchase I	LORETTA MCKAY-FLATSTICK PUB SPOKANE EC
J07	202002	09902800	Purchase I	Cab Fare, To Dinner
S52	202002	09900162	Purchase I	Meals, Clarkston/Aubuchon
K51	202003	09900162	Purchase I	MISSION
H02	202003	09902921	Purchase I	MELANIE CRONK-THE HIGH NOONER
E14	202003	09900510	Purchase I	Meals, Lunch in Kennewick
G02	202004	09902920	Purchase I	Meals, Meal while conducting confined space training
K51	202005	09900162	Purchase I	MISSION
B09	202006	09905730	Purchase I	HECTOR GARZA-TACO BELL #21078
S54	202003	09900015	Purchase I	Misc, AMI Milestone Recognition Gifts
K50	202011	09900162	Purchase I	Misc, Employee Performance Recognition
G02	202001	09902920	Purchase I	Meals, Meal while traveling in Clarkston for safety meeting with
E14	202001	09900510	Purchase I	KAREN PHILLIPS-BENNIDITOS PIZZA SPRAGUE
G02	202002	09902920	Purchase I	Meals, Snack after Safety Meeting
J07	202002	09902800	Purchase I	Meals, Dinner on Saturday
S52	202002	09900162	Purchase I	Meals, Pullman
G02	202003	09902920	Purchase I	Meals, Breakfast while traveling for advanced first aid with Sha
P99	202003	09905733	Purchase I	Meals, Lunch for Len Lenford (interviewee), Mark Best, Patrick
M08	202003	09905690	Purchase I	SARAH THOMAS-CARUSOS SANDWICHES & ARTI
E14	202003	09900510	Purchase I	Materials, Coffee in Reardan, WA
S54	202005	09900015	Purchase I	coffee service maintenance of equipment
B09	202007	09905733	Purchase I	Acct#1158503 Relay Shop, Basement coffee water filter replac
G02	202010	09902920	Purchase I	Meals, Meal while traveling
D08	202010	09900162	Purchase I	Meals, Appreciation for Supply Chain
E14	202001	09900510	Purchase I	Meals, Dinner in Seattle, NWPPA ETF training
F54	202001	09900162	Purchase I	Meals, Holiday Lunch - Janice, Karrie, Sue, Denise, Megan, Bc
A57	202003	09903310	Purchase I	Meals, Lunch at Staff Meeting
A02	202004	09902800	Purchase I	Meals, Treats for team working weekend
B09	202004	09905730	Purchase I	BRANDON RICHARDSON-TEXAS ROADHOUSE #2335
A54	202005	09900162	Purchase I	Meals, Meeting
A54	202005	09900162	Purchase I	Meals, WUTC EVSE Presentation
B09	202006	09905730	Purchase I	JOHN SHAGEN-TACO BELL 29522
B09	202006	09905730	Purchase I	HECTOR GARZA-ARBYS 6248
G54	202001	09900162	Purchase I	Coffee service for 5th floor 70's addition for 12/11/2019
N09	202001	09905733	Purchase I	SALES TAX

J50	202001	09900162	Purchase I	City of Spokane Projects
P03	202001	09900162	Purchase I	Aramark coffee service for September 2019
H02	202001	09902921	Purchase I	MELANIE CRONK-CARUSOS SANDWICHES & ARTI
D02	202001	09902811	Purchase I	LORETTA MCKAY-PF CHANGS #9818
E07	202002	09902800	Purchase I	Tips, Uber 15% tip to travel to UW for K. Newhouse during tra
C11	202002	09900162	Purchase I	Coffee service N. end break room
G51	202001	09902815	Purchase I	Misc, Cabela's eGiftCard, Employee Recognition, Paul Good
N09	202003	09905733	Purchase I	Acct#158476 2nd Floor coffee
G02	202003	09902920	Purchase I	Meals, Safety Travel
H02	202003	09902921	Purchase I	MELANIE CRONK-SQ SUBDIVISION
P99	202004	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418
P09	202004	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418
B09	202008	09905730	Purchase I	HECTOR GARZA-MCDONALD'S F4525
K51	202001	09900162	Purchase I	MISSION
Y39	202001	09905733	Purchase I	Meals, Food for December Project Center meeting.
P03	202001	09900162	Purchase I	Meals, 2019 Team Review Lunch
D08	202001	09900162	Purchase I	MICHELLE BRANDKAMP-NOODLE EXPRESS SPOKANE LL
G02	202002	09902920	Purchase I	Kellogg assessment team lunch
D08	202003	09902800	Purchase I	NICOLE RUMPEL-PIZZA HUT 027741
F55	202005	09903640	Purchase I	Busn. Case refresh
E19	202001	09905730	Purchase I	Meals, Lunch
G02	202001	09902920	Purchase I	Misc, Coffee for office
B09	202001	09905730	Purchase I	Coffee and supplies. 8%
I02	202001	09902812	Purchase I	BARBARA RIOS-PUENTE-WAL-MART #2539
U01	202001	09900162	Purchase I	DEBBIE DEUBEL-THE HIGH NOONER
M11	202002	09905989	Purchase I	Coffee
K51	202002	09900162	Purchase I	MISSION
J50	202002	09900162	Purchase I	LISA LEE-SPOKANE CLUB
F08	202002	09902800	Purchase I	KARLA MUNIZ-THE HIGH NOONER
H51	202003	09900172	Purchase I	Misc, Food for Crews during EOP
P99	202003	09905733	Purchase I	Meals, PNNL / CRISP
E14	202003	09900510	Purchase I	Meals, Lunch in Kettle Falls
J02	202003	09902920	Purchase I	Misc, Unit birthday
K51	202005	09900162	Purchase I	DOLLAR RD
K51	202007	09900162	Purchase I	MISSION
G54	202008	09900162	Purchase I	SALES TAX
G02	202011	09902920	Purchase I	Meals, Safety Travel
K51	202012	09900162	Purchase I	MISSION
N09	202001	09905733	Purchase I	Acct#158476 2nd Floor coffee in-line water filter
J50	202001	09900162	Purchase I	LISA LEE-SPOKANE CLUB
G02	202002	09902920	Purchase I	Meals, Breakfast before Safety meeting
X02	202002	09902800	Purchase I	Oona Meal Tickets
J07	202002	09902800	Purchase I	Meals, Breakfast on Saturday Morning
E01	202002	09900162	Purchase I	Coffee for Executive Area

G02	202003	09902920	Purchase I	Meals, Lunch with Wally Watkins while traveling
N09	202003	09905733	Purchase I	Coffee
H02	202003	09902921	Purchase I	Coffee
E14	202004	09900510	Purchase I	Meals, Dinner at Embassy Suites, Atlanta GA This includes dinner
E53	202004	09900162	Purchase I	LISA LEE-ESCAPE ENTERTAINMENT
E55	202005	09900162	Purchase I	Kitchen Supplies for Energy Resources 24/7 Real Time Operat
S52	202008	09900162	Purchase I	Meals, Mid yr- Krogh
G54	202008	09900162	Purchase I	In line water filter for 5th floor 70's addition coffee station
G02	202001	09902920	Purchase I	Meals, Prep for Avista Fire Dept training includes a trainer with
E14	202001	09900510	Purchase I	Meals, Dinner in Woodinville, NWPPA PCB training
G02	202002	09902920	Purchase I	Meals, travel--Lunch with Brad Prather doing a ride along
J07	202002	09902800	Purchase I	Meals, Lunch on Saturday. Location is cash only
N09	202002	09905733	Purchase I	Coffee service N. end break room
D56	202002	09905690	Purchase I	Working Lunch for 4-hr workshop developing generator and loc
G02	202002	09902920	Purchase I	Meals, Breakfast while traveling
Y54	202003	09900010	Purchase I	Meals, Lunch in MSP
H02	202003	09902921	Purchase I	Coffee
K51	202007	09900162	Purchase I	MISSION
B09	202007	09905730	Purchase I	DAVID LEMBCKE-SUBWAY 00270405
G02	202010	09902920	Purchase I	Meals, Meal while driving
G02	202012	09902920	Purchase I	Meals, Meal while traveling (due to Covid I had to order on the
G02	202012	09902920	Purchase I	Meals, Meal while traveling (Due to COVID I had to call in orde
X02	202012	09902800	Purchase I	Meals, Travel for ER issue in 659
G54	202001	09900162	Purchase I	SALES TAX
B09	202001	09905730	Purchase I	HECTOR GARZA-JACK IN THE BOX 6037
G50	202001	09905690	Purchase I	Meals, BPI Meeting in Spokane
E07	202002	09902800	Purchase I	Meals, dinner for K. Newhouse during travel to UW career fair
G02	202002	09902920	Purchase I	Meals, tea and water travel to Portland
G02	202002	09902920	Purchase I	Presidential Safety Award Craft
K51	202003	09900162	Purchase I	MISSION
G02	202003	09902920	Purchase I	Meals, Benton Othello fatality
E14	202003	09900510	Purchase I	Meals, Lunch for Davenport electric line crew at Ford Substatio
K51	202004	09900162	Purchase I	dollar road Tim Shell requested it they were out
E55	202005	09900162	Purchase I	Kitchen Supplies for Energy Resources and 24/7 Real Time Op
B09	202006	09905730	Purchase I	JOHN SHAGEN-ZIPS DRIVE INN
P09	202006	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418 -
G02	202007	09902920	Purchase I	Meals, Safety Travel
G51	202008	09900162	Purchase I	Materials, Awards for PMC Project of the Year
M11	202008	09905989	Purchase I	LAURA STOPAR-CARUSOS SANDWICH CO ARGON
B09	202010	09905733	Purchase I	Acct#1158503 Relay Shop, Basement coffee Oct-Dec Lease
U01	202002	09900162	Purchase I	DEBBIE DEUBEL-THE HIGH NOONER
G02	202003	09902920	Purchase I	Meals, Fuel for rental car
B09	202004	09905730	Purchase I	CORY CHRISTIE-TACO BELL #9499
H02	202004	09902921	Purchase I	MELANIE CRONK-CARUSOS SANDWICHES & ARTI

S09	202006	09905733	Purchase I	Acct#158494 Meter Reading Basement coffee
G02	202008	09902920	Purchase I	Meals, Lunch with Tony Klutz, Brock Morgan, and myself going
G02	202009	09902920	Purchase I	Meals, Safety travel to CG HED
H02	202009	09902921	Purchase I	Coffee
G02	202010	09902920	Purchase I	Misc, Donuts for Kellogg office and Silver Needle
A57	202010	09903310	Purchase I	Meals, FERC audit completion dinner
K51	202010	09900162	Purchase I	MISSION
E19	202001	09905730	Purchase I	Meals, Dinner
E14	202001	09900510	Purchase I	Meals, Breakfast at the hotel, NWPPA PCB Training
E07	202002	09902800	Purchase I	Tips, Uber 20% tip to travel to airport for K. Newhouse during t
S09	202002	09905733	Purchase I	Acct#158494 Meter Reading Basement coffee
D08	202002	09900162	Purchase I	MICHELLE BRANDKAMP-GONZAGA UNIV CATERING
G02	202002	09902920	Purchase I	Meals, Lunch while attending safety meeting in Kellogg
G54	202003	09900162	Purchase I	02-06-2020 Coffee service for 70's addition 5th floor kitchenett
L51	202001	09903410	Purchase I	Meals, Benton-Othello Investigation - Breakfast
E14	202001	09900510	Purchase I	Meals, Dinner at SeaTac, flight back to Spokane
H02	202001	09902921	Purchase I	MELANIE CRONK-PETES PIZZA SHARP
E55	202001	09900162	Purchase I	ALISON KENYON-THE MUSTARD SEED RESTAURA
P99	202001	09905733	Purchase I	Meals, PNNL / CRISP
E01	202002	09900162	Purchase I	Meals, EEI - NREC
E07	202002	09902800	Purchase I	Tips, Uber 15% tip to travel to lunch for K. Newhouse during tr
G02	202003	09902920	Purchase I	Meals, EUSAC mtg
K51	202003	09900162	Purchase I	MISSION
G54	202003	09900162	Purchase I	01-08-2020 Coffee Service for 70's addition 5th floor kitchenett
E14	202004	09900510	Purchase I	Meals, Lunch in Pell City, AL
H02	202007	09902920	Purchase I	LORETTA MCKAY-QDOBA MEXICAN EATS #29
W39	202001	09905731	Purchase I	Meals, Team Lunch for Peter McDonald
H02	202001	09902921	Purchase I	MELANIE CRONK-PANERA BREAD #601958
G02	202001	09902920	Purchase I	Meals, Safety Travel w/ Department
B09	202001	09905730	Purchase I	BRANDON RICHARDSON-SUBWAY 03208386
S50	202002	09905690	Purchase I	Materials, CPC Conference Materials - candy for tables
P99	202002	09905732	Purchase I	Meals, Dinner - Walter Roys
I08	202002	09905085	Purchase I	Meals, lunch meeting with Carie
S52	202002	09900162	Purchase I	Meals, Clark Fork-Henscheid
N08	202002	09900162	Purchase I	Misc, Treats for recognition of Edit and Drafting
C11	202003	09900162	Purchase I	Coffee
D08	202004	09900162	Purchase I	MICHELLE BRANDKAMP-GONZAGA UNIV CATERING
C11	202004	09900162	Purchase I	Coffee for break room in Service Building
K51	202006	09900162	Purchase I	KATHLEEN JUDD-URM CASH N CARRY #1
G54	202001	09900162	Purchase I	Coffee service for 5th floor 70's addition for 11/20/2019
P99	202001	09905733	Purchase I	Meals, ET Management Planning Meeting
H51	202001	09900154	Purchase I	KRISTIE CONDOSTA-THE HIGH NOONER
V08	202001	09900162	Purchase I	KAREN PHILLIPS-BENNIDITOS PIZZA SPRAGUE
H02	202002	09902921	Purchase I	MELANIE CRONK-ROCKY ROCOCO



D08	202003	09902800	Purchase I	NICOLE RUMPEL-ILLINOIS AVE BAR & GRI
G54	202003	09900162	Purchase I	01-22-2020 Coffee service for 70's addition 5th floor kitchenett
G54	202003	09900162	Purchase I	01/23/2020 - In line water filter replacement for the coffee macl
T08	202003	09900162	Purchase I	Meals, Local Rep Ride along- Brian Bothman
B09	202007	09905730	Purchase I	DAVID LEMBCKE-KFC L113004
G02	202007	09902920	Purchase I	Meals, Safety meeting in St.Maries
G02	202008	09902920	Purchase I	Meals, Meeting with Clint Sharp to review safety topics
K51	202009	09900162	Purchase I	MISSION
G02	202012	09902920	Purchase I	Meals, Meal while traveling
E14	202001	09900510	Purchase I	Meals, Coffee at SeaTac, flight from GEG to NWPPA ETF traiv
M11	202001	09905989	Purchase I	LAURA STOPAR-ONION RESTAURANT
R07	202001	09902800	Purchase I	SARAH THOMAS-PIZZA PERFECTION
J50	202001	09900162	Purchase I	LISA LEE-SAFEWAY #3255
G02	202002	09902920	Purchase I	Meals, Safety Travel
P99	202003	09905733	Purchase I	Meals, Lunch for Patrick Irwin, Kaitlyn Richardson, Jacob Huss
E01	202003	09900162	Purchase I	DEBBIE DEUBEL-SOMETHING ELSE DELI
G54	202003	09900162	Purchase I	SALES TAX
S54	202003	09900331	Purchase I	Meals, Dinner
G02	202004	09902920	Purchase I	Meals, Tea traveling to Sandpoint for safety meeting
A02	202004	09902800	Purchase I	Meals, beverages for team working weekend
K51	202006	09900162	Purchase I	DOLLAR RD
H02	202009	09902921	Purchase I	Coffee
M11	202012	09905989	Purchase I	Coffee and supplies for N. end lunchroom
N09	202001	09905733	Purchase I	Acct#158476 2nd Floor coffee
N09	202001	09905733	Purchase I	lunch during noon meeting of INFR 2020 O&M budget planning
C11	202002	09900162	Purchase I	Coffee
X02	202002	09902800	Purchase I	BRI SCHMEDDING-CARUSOS SANDWICHES & ARTI
G08	202002	09905690	Purchase I	MICHAEL WHITBY-E-SAN THAI CUISINE
P99	202003	09905732	Purchase I	Meals, Bowling Event for Drafting Team and Layer 1 Network E
H02	202004	09902921	Purchase I	MELANIE CRONK-STARBUCKS STORE 03377
E55	202005	09900162	Purchase I	Kitchen Supplies for Energy Resources and 24/7 Real Time Op
V08	202006	09900162	Purchase I	SALES TAX
B09	202011	09905730	Purchase I	JOHN SHAGEN-ARBYS 5409
G02	202001	09902920	Purchase I	Meals, Lunch with Dan Ashenbrenner to discuss incident
E14	202001	09900510	Purchase I	Meals, Lunch for PCB training
G02	202002	09902920	Purchase I	Meals, travel--Lunch with Clint Sharp while visiting Noxon Dam
P99	202002	09905733	Purchase I	Meals, Lunch
J07	202002	09902800	Purchase I	Cab Fare, From Dinner
G02	202002	09902920	Purchase I	Meals, Dinner after training
D08	202002	09900162	Purchase I	MICHELLE BRANDKAMP-GU BULLDOG PUB60067949
G02	202003	09902920	Purchase I	Meals, Safety Meeting
P99	202003	09905733	Purchase I	Meals, Lunch for Nick Bogle (interviewee), Mark Best, Patrick T
G54	202003	09900162	Purchase I	Feb 5, 2020 Coffee Service for 70's addition 5th floor kitchenet
K51	202008	09900162	Purchase I	DOLLAR

B09	202008	09905730	Purchase I	CORY CHRISTIE-POOLES PUBLIC HOUSE NORTH
G02	202009	09902920	Purchase I	Meals, Donuts for Silver Needle
U01	202002	09902800	Purchase I	LORETTA MCKAY-DOMINO'S 7035
G02	202003	09902920	Purchase I	Meals, Staff Meeting
B09	202003	09905730	Purchase I	DAVID LEMBCKE-OUR THAI HOUSE
E01	202003	09900162	Purchase I	Meals, Lunch at the Avista Cafe with Adam Munson
N09	202006	09905690	Purchase I	Tech procurement bpi for on 3/3/20
S52	202008	09900162	Purchase I	Meals, Mid yr - Loew
K51	202011	09900162	Purchase I	DOLLAR
C11	202012	09900162	Purchase I	Coffee and supplies for N. end lunchroom
K51	202012	09900162	Purchase I	KATHLEEN JUDD-URM CASH N CARRY #1
G02	202001	09902920	Purchase I	Misc, Candy for office
J50	202001	09900162	Purchase I	SALES TAX
H02	202002	09902921	Purchase I	Coffee
T08	202003	09900162	Purchase I	Meals, Lunch Check In - Rachel & Josh
T51	202003	09902811	Purchase I	Meals, Grid mod team meeting-Jonas, Miller, Hirschberger, Gil
G02	202004	09902920	Purchase I	Meals, Meal after attending gas safety meeting and inspecting
S52	202006	09900162	Purchase I	Meals, SS Team Meeting
S52	202008	09900162	Purchase I	Meals, Mid yr - Bowles
H51	202009	09900162	Purchase I	Meals, Lunch for employee mid year meeting
E14	202001	09900510	Purchase I	Meals, Breakfast at the Hyatt hotel, NWPPA PCB Training
K51	202002	09900162	Purchase I	MISSION
P99	202002	09905733	Purchase I	Office Supplies, VMS Recognition Event
P99	202002	09905732	Purchase I	Meals, Breakfast - Walter Roys
G02	202002	09902920	Purchase I	Meals, tea and water while traveling from Portland
G54	202003	09900162	Purchase I	02-19-2020 Coffee Service for 70's addition 5th floor kitchenett
E14	202003	09900510	Purchase I	Materials, Prizes for linemen staff training
E14	202004	09900510	Purchase I	Meals, Breakfast in Kansas City
A53	202004	09900162	Purchase I	LISA LEE-LE CATERING
N09	202004	09905733	Purchase I	Coffee for break room in Service Building
G02	202008	09902920	Purchase I	Meals, Donuts for Silver Needle
A57	202009	09903310	Purchase I	Meals, FERC Audit Completion Dinner
E14	202012	09900510	Purchase I	Meals, Lunch
G54	202001	09900162	Purchase I	Coffee Service for 5th floor 70's addition for 11/27/2019
A54	202001	09900162	Purchase I	Meals, CLB Workshop snacks
G02	202001	09902920	Purchase I	LORETTA MCKAY-GLOVER MANSION RED ROCK
C19	202002	09905730	Purchase I	Meals, Food for Incident Response
E07	202002	09902800	Purchase I	Cab Fare, Uber fee to travel to lunch for K. Newhouse during tr
X02	202002	09902800	Purchase I	HR Kitchen coffee
B09	202002	09905730	Purchase I	8% of total- Coffee and supplies
G02	202002	09902920	Purchase I	Meals, Tea while visiting Kettle Falls
N09	202003	09905733	Purchase I	JAMES CORDER-THE HIGH NOONER
P09	202006	09905690	Purchase I	Tech procurement bpi for on 3/3/20
P59	202006	09905690	Purchase I	Tech procurement bpi for on 3/3/20

G02	202008	09902920	Purchase I	Meals, Cinnabons for meeting	
G02	202008	09902920	Purchase I	Meals, Meal while traveling	
G02	202009	09902920	Purchase I	Meals, Coffee with Fleet Mech	
G02	202009	09902920	Purchase I	Meals, Safety Travel to CG HED	
I08	202011	09905085	Purchase I	Meals, Treehouse eats - working Rome Software release	
J51	202007	09900162	Purchase I	Misc, Gift Card for Darin Sitko-Service Award	
H02	202001	09902800	Purchase I	MELANIE CRONK-DOORDASH OUR THAI HOUS	
P09	202002	09905732	Purchase I	Meals, Lunch for 5 year planning workshop	
G02	202002	09902920	Purchase I	Meals, Dinner while at training	
G02	202002	09902920	Purchase I	Presidential Safety Award Outstanding Safety Chair	
G02	202003	09902920	Purchase I	Meals, Dinner while discussing advanced first aid classes befo	
G02	202003	09902920	Purchase I	Meals, Dinner with Shaun Pitts while traveling to teach Advanc	
G02	202003	09902920	Purchase I	Meals, St. Maries LT HPI Assessment with team	
J50	202003	09900162	Purchase I	LISA LEE-JIMMY JOHNS # 1418 -	
J50	202003	09900162	Purchase I	LISA LEE-SAFEWAY #3255	
S54	202003	09900331	Purchase I	Meals, Lunch during travel day	
T08	202003	09900162	Purchase I	Meals, Interview Wrap Up Lunch- Alexis, Glenn, Josh	
G02	202004	09902920	Purchase I	Meals, Lunch while attending Sandpoint safety meeting and loc	
M11	202004	09900162	Purchase I	REBECCA& GARDNER-JAX FOOD	
B09	202004	09905730	Purchase I	DAVID RUDD-TST UMI SUSHI KITCHEN	
V08	202007	09900162	Miscellaneous	IRWA SPRING FORUM 2020-BOZEMAN MT	605-CASH
G51	202008	09900162	Purchase I	Misc, POY Award shipping costs	
J51	202006	09900162	Purchase I	Misc, Gift Card for Darin Sitko-Service Award	
E01	202001	09900162	Purchase I	Office Supplies, Compact Refridgerator and Coffee Pod Refills	
S09	202001	09905733	Purchase I	Acct#158494 Meter Reading Basement coffee	
D08	202001	09900162	Purchase I	MICHELLE BRANDKAMP-GU BULLDOG PUB60067949	
M11	202002	09905989	Purchase I	Coffee service N. end break room	
S52	202002	09900310	Purchase I	Meals, Facilities Conf	
S52	202002	09900162	Purchase I	Meals, Spokane River - Vandenburg	
Y54	202003	09900010	Purchase I	Meals, Breakfast at Spokane Airport	
E14	202003	09900510	Purchase I	Meals, Coffee	
D08	202004	09900162	Purchase I	MICHELLE BRANDKAMP-GU BULLDOG PUB60067949	
G02	202012	09902920	Purchase I	Misc, Donuts for Kellogg office and Silver Needle	
H02	202001	09902921	Purchase I	LORETTA MCKAY-THE HIGH NOONER	
P09	202002	09905732	Purchase I	beverages for System Engineering 5 Year Planning meeting or	
J07	202002	09902800	Purchase I	Meals, Arrived in Seattle Friday Night. Receipt is for Friday nigh	
G02	202002	09902920	Purchase I	Presidential Safety Award Non-Craft	
Y54	202003	09900010	Purchase I	Meals, Dinner in Chicago Airport	
S09	202003	09905733	Purchase I	Acct#158494 Meter Reading Basement coffee	
M11	202004	09905989	Purchase I	Coffee for break room in Service Building	
H02	202007	09902921	Purchase I	Coffee	
M11	202008	09905989	Purchase I	LAURA STOPAR-OSPREY RESTAURANT AND BAR	
S50	202001	09905690	Purchase I	Project Reliance Committee Meeting	
K51	202002	09900162	Purchase I	DOLLAR	

J51	202003	09900162	Purchase I	Refreshments for Burce Cergls Retirement
P09	202004	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418 -
P09	202006	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418
K51	202011	09900162	Purchase I	MISSION
X02	202001	09902800	Purchase I	LORETTA MCKAY-DICKEYS BARBECUE PIT
P09	202002	09905732	Purchase I	SALES TAX
E14	202002	09900510	Purchase I	Meals, Lunch in Kettle Falls
G02	202003	09902920	Purchase I	Meals, Lunch with Wayne Brown, Mike Brant, Tim Wells, and K
M11	202003	09905989	Purchase I	Coffee
S54	202003	09900015	Purchase I	Mileage, AMI Milestone Recognition preps and dinner Helveticl
V08	202004	09900162	Purchase I	Meals, IRWA 2020 Spring Forum
A02	202004	09902800	Purchase I	Meals, Lunch for team working weekend
P99	202004	09906674	Purchase I	JAMES CORDER-JIMMY JOHNS # 1418 -
A54	202005	09900162	Purchase I	Meals, CES
G02	202006	09902920	Purchase I	Meals, Safety Travel
K51	202006	09900162	Purchase I	DOLLAR RD
G02	202008	09902920	Purchase I	Meals, Safety travel
N09	202012	09905733	Purchase I	Coffee and supplies for N. end lunchroom
E01	202001	09900162	Purchase I	Office Supplies, Keurig Coffee Maker
S50	202001	09905690	Purchase I	Meals, Team Celebration/Building
G54	202001	09900162	Purchase I	Coffee service for 5th floor 70's addition for 11/13/2019
E55	202001	09900162	Purchase I	Office Supplies, Holiday lunch supplies
E07	202002	09902800	Purchase I	Tips, Uber 20% tip to travel to hotel for K. Newhouse during tra
K51	202002	09900162	Purchase I	MISSION
Y54	202003	09900010	Purchase I	Meals, Lunch in Boston
B09	202003	09905730	Purchase I	coffee and supplies
C19	202003	09905730	Purchase I	Meals, Cisco Boot Camp
G54	202003	09900162	Purchase I	03/04/2020 Coffee Service for 70's addition 5th floor Kitchenett
E55	202005	09900162	Purchase I	Kitchen Supplies for 24/7 Real Time Operators
V08	202006	09900162	Purchase I	IRWA Class 902
G02	202009	09902920	Purchase I	Meals, Safety Travcel
X02	202001	09902800	Purchase I	MELANIE CRONK-DOORDASH BRUCHIS
P99	202002	09905733	Purchase I	Meals, Snack
S52	202002	09900162	Purchase I	Meals, Kettle Falls/Sarber
S52	202002	09900162	Purchase I	Meals, AEM - Gibson/Hendrik
J51	202002	09900162	Purchase I	Meals, Refreshments for Burce Cergls Retirement
H02	202002	09902921	Purchase I	MELANIE CRONK-TST KABOB HOUSE - SPOKAN
U01	202002	09902800	Purchase I	LORETTA MCKAY-EZCATERQDOBA
A53	202003	09900162	Purchase I	LISA LEE-LE CATERING
E55	202005	09900162	Purchase I	Kitchen supply for 24/7 Real time operators
E14	202006	09900510	Purchase I	Meals, Lunch in Kettle Falls, corrected as per Avista policy for t
G02	202012	09902920	Purchase I	Meals, Meeting with Clint Sharp to discuss fall protection
G02	202002	09902920	Purchase I	Meals, travel--Lunch with Jerry Protello while doing a ride along
E07	202002	09902800	Purchase I	Meals, lunch for K. Newhouse during travel to UW career fair

P99	202002	09905733	Purchase I	Meals, ET Team Recognition - Pizza
N09	202002	09905733	Purchase I	Acct#158476 2nd Floor coffee
B09	202002	09905730	Purchase I	8%- Coffee and Supplies
K51	202003	09900162	Purchase I	DOLLAR RD
G02	202003	09902920	Purchase I	Meals, Pullman/Clarkston trip
E01	202003	09905733	Purchase I	Meals, Jim Kensok strategy planning meeting with industry con
G54	202003	09900162	Purchase I	SALES TAX
A02	202004	09902800	Purchase I	Meals, lunch for team working weekend
S52	202006	09900162	Purchase I	Meals, Post Fall HED - w/Bean
S52	202006	09900162	Purchase I	Meals, Othello w/ Eccles
B09	202006	09905730	Purchase I	HECTOR GARZA-MCDONALD'S F4525
E14	202001	09900510	Purchase I	Meals, Dinner during hotel stay for NCPPA training
D08	202001	09900162	Purchase I	Appreciation for past & Current Connections Chairs
P09	202002	09905732	Purchase I	Meals, Drinks and snacks for 5 year planning
G08	202002	09905690	Purchase I	MICHAEL WHITBY-HENRY'S TAVERN - PORTL
H51	202003	09900172	Purchase I	Meals, Lunch
S54	202003	09900015	Purchase I	Meals, AMI Milestone Recognition Dinner Helveticka
E01	202003	09905733	Purchase I	Meals, Jim Kensok strategy planning meeting with
S54	202003	09900015	Purchase I	Misc, AMI Milestone Recognition materials
E55	202005	09900162	Purchase I	Kitchen Supplies for Energy Resources and 24/7 Real Time Op
E55	202005	09900162	Purchase I	Kitchen Supplies for Energy Resources and 24/7 Real Time Op
X02	202005	09902800	Purchase I	Filter replacement back in Feb for Coffee Unit
K51	202008	09900162	Purchase I	MISSION
K51	202001	09900162	Purchase I	DOLLAR RD
G54	202001	09900162	Purchase I	Coffee service for 5th floor 70's addition for 12/26/2019
A54	202001	09900162	Purchase I	Meals, CLB Workshop lunch
K51	202002	09900162	Purchase I	DOLLAR
J51	202003	09900162	Purchase I	Meals, Refreshments for Burce Cergls Retirement
T08	202003	09900162	Purchase I	Meals, Vern Thank You Lunch- Glenn, Rachel, Randy, Ken, Jo
E14	202003	09900510	Purchase I	Meals, Coffee in Reardan, WA
M11	202004	09905989	Purchase I	LAURA STOPAR-FRANKS DINER
E55	202005	09900162	Purchase I	Kitchen Supplies for Energy Resources and 24/7 Real Time Op
G02	202005	09902920	Purchase I	Safety Breakfast Meeting
B09	202006	09905730	Purchase I	JOHN SHAGEN-PAPA MURPHY'S WA007
E55	202007	09900162	Purchase I	Coffee Service for Real Time desk during Covid-19 operations
B07	202008	09900162	Purchase I	KARLA MUNIZ-STARBUCKS STORE 08681
H07	202010	09900162	Purchase I	Meals, Appreciation for Supply Chain
C19	202010	09905730	Purchase I	Meals, Lunch at Noxon
K51	202011	09900162	Purchase I	DOLLAR
K51	202011	09900162	Purchase I	MISSION
E01	202002	09900330	Purchase I	Meals, Mtg with Bryan Cox and Outside HR Counsel
E01	202001	09903691	Purchase I	Food for Gas Strategy Meeting on December 17
K50	202002	09900162	Purchase I	Meals, Team Building
A54	202001	09900162	Purchase I	Meals, Lunch provided to RFP review team for a 3 day RFP rev

K50	202002	09900162	Purchase I	Misc, Performance award for Chris George (employee)
A54	202002	09900162	Purchase I	Meals, Onsite Demo From load disagg RFP Bidder
P09	202008	09906674	Purchase I	Bonus for Khusro, Syed - COVID virtual board meeting.
A54	202006	09900162	Purchase I	onsite vendor meeting with bidgely and avista stakeholders
A54	202006	09900162	Purchase I	SALES TAX
N02	202003	09906008	Purchase I	Meals, EUCI HPI Training Meal
N02	202003	09906008	Purchase I	Meals, HPI Assessment Team Lunch
A54	202002	09900162	Purchase I	Meals, Onsite Demo from Load Disagg RFP Bidder
B02	202001	09902910	Purchase I	Service Awards
C59	202001	09902811	Purchase I	Meals, Workplace Threat BPI: Water
J09	202002	09902811	Purchase I	Meals, Dinner
W09	202003	09902811	Purchase I	Meals, Lunch for Graham
I02	202003	09902812	Purchase I	JILLIAN WINKLER-AZTECANORTHPOINTE50
I02	202002	09902812	Purchase I	JOE BROWN-DICKEYS BARBECUE PIT
R54	202003	09902811	Purchase I	Meals, Dinner
H02	202003	09902811	Purchase I	MELANIE CRONK-TERRACE POINT CAFE/BAR
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-SQ LOS ARCOS RESTA
I02	202009	09902812	Purchase I	ALTON FLAA-ALBERT G'S
P07	202003	09902811	Purchase I	Steam Plant Kitchen - 2020 PMC Brainstorming Org P07
I02	202003	09902812	Purchase I	LANCE CRAWFORD-REGENCY GRILL
M02	202003	09902811	Purchase I	Meals, Water for hotel room
I02	202004	09902812	Purchase I	DANIEL POOLER-QDOBA 2908 ONLINE
Y39	202001	09902811	Purchase I	Meals, Breakfast
E02	202003	09902811	Purchase I	Meals, Hudson Program CIT 2-breakfast
Y01	202003	09902910	Purchase I	Clocks for Trailblazers
M11	202003	09902811	Purchase I	LAURA STOPAR-YARD HOUSE 83700083790
I02	202003	09902812	Purchase I	ALTON FLAA-OUTBACK 3812
I02	202003	09902812	Purchase I	LANCE CRAWFORD-WUBBAS BBQ SHACK
E01	202003	09902811	Purchase I	Meals, Gartner HR Meeting
K50	202003	09902811	Purchase I	Meals, Food- Breakfast
I02	202009	09902812	Purchase I	ALTON FLAA-OMAR'S RESTAURANT
X02	202002	09902811	Purchase I	LORETTA MCKAY-EZCATERDICKEYS BARBEC
K50	202003	09902811	Purchase I	Meals, Food-Dinner
A02	202004	09902811	Purchase I	Meals, lunch during flight to Las Vegas
E02	202003	09902811	Purchase I	Meals, Team lunch for new member- 5 lunches cafeteria
I02	202003	09902812	Purchase I	JOE BROWN-SQ DONUTS TO GO
I02	202003	09902812	Purchase I	ALTON FLAA-PORTERS 2
B02	202004	09902811	Purchase I	BRI SCHMEDDING-HCILV_3
L54	202005	09902811	Purchase I	RICHARD STANFORD-MEAT U ANYWHERE BBQ
I02	202009	09902812	Purchase I	LANCE CRAWFORD-ELMERS RESTAURANT
I02	202009	09902812	Purchase I	LANCE CRAWFORD-CHUY S TULSA THE WALK
Y39	202001	09902811	Purchase I	Meals, Dinner
Z08	202002	09902811	Purchase I	Meals, Dinner Wed
E02	202003	09902811	Purchase I	Meals, Hudson Program CIT 2-dinner

B02	202005	09902910	Purchase I	Service Awards	
X02	202001	09902811	Purchase I	LORETTA MCKAY-EZCATERDICKES BARBEC	
C59	202001	09902811	Purchase I	Meals, Workplace Threat BPI Lunch: C. Storey, E. Swearingen	
E02	202002	09902811	Purchase I	ALP Myers Briggs Lunch	
M02	202002	09902811	Purchase I	Meals, Dinner at Imperial	
M11	202003	09902811	Purchase I	LAURA STOPAR-LA COSECHA BY MAYAHUEL	
Z08	202002	09902811	Purchase I	Meals, Tue Dinner	
I02	202003	09902812	Purchase I	BARBARA RIOS-PUENTE-OUTLAW BBQ	
I02	202003	09902812	Purchase I	ALTON FLAA-CHADWICKS	
I02	202003	09902812	Purchase I	JILLIAN WINKLER-RED ROBIN NO 72	
M02	202003	09902811	Purchase I	Meals, Lunch for Day 2: Kelly Vokacek, Rebecca Gardner, Jillia	
L54	202005	09902811	Purchase I	DAVID ROBINSON-IN N OUT BURGER 283	
I02	202009	09902812	Purchase I	ALTON FLAA-QDOBA 1775	
B02	202010	09902910	Purchase I	Service Awards September 2020	
B02	202001	09902910	Purchase I	Service Awards	
I02	202001	09902812	Purchase I	Meals, Gas OQ team lunch meal at Poole's	
I02	202003	09902812	Purchase I	DANIEL POOLER-NOODLE EXPRESS SPOKANE LL	
X02	202008	09902811	Purchase I	Offside HRM meeting on 8/28/2019	
I02	202008	09902812	Purchase I	LANCE CRAWFORD-OUTBACK 3812	
A81	202001	09902812	Purchase I	Misc, Alaska Luggage Bag Fee to Spokane	
A81	202001	09902812	Purchase I	Meals, OQ Evaluator Training	
B02	202002	09902910	Purchase I	Service Award	
I02	202002	09902812	Purchase I	JILLIAN WINKLER-COSTCO WHSE#1298	
A02	202004	09902811	Purchase I	Meals, snack during flight to Las Vegas	
H02	202004	09902811	Purchase I	MELANIE CRONK-CHUBBY CATTLE	
L54	202005	09902811	Purchase I	RICHARD STANFORD-SLICE SAUCED	
I02	202007	09902812	Purchase I	LANCE CRAWFORD-PORTERS 2	
I02	202009	09902812	Purchase I	LANCE CRAWFORD-TRAILHEAD BBQ BAR	
Z08	202002	09902811	Purchase I	Meals, Thur Dinner	
H02	202003	09902811	Purchase I	MELANIE CRONK-NORDSTROM #0386	
M02	202003	09902811	Purchase I	Meals, Dinner for myself, Jessica Starkey and Debbie Shoema	
B02	202004	09902811	Purchase I	Meals, UltiPro Conference	
I02	202004	09902812	Purchase I	JILLIAN WINKLER-AZTECANORTHPOINTE50	
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-ILLINOIS AVE BAR & GRI	
B02	202010	09902910	Purchase I	Service Awards October 2020	
I02	202010	09902812	Purchase I	LANCE CRAWFORD-CASA DE ORO	
I02	202010	09902812	Purchase I	JESUS ENRIQUEZ-CASA DE ORO	
E02	202001	09902811	Purchase I	SALES TAX	
E02	202003	09902811	Purchase I	Office Supplies, HR Kitchen closed containers	
M02	202003	09902811	Purchase I	Meals, Lunch for Day 1: Kelly Vokacek, Rebecca	
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-MOD PIZZA PDX AIRPORT 33	
L54	202005	09902811	Purchase I	DAVID ROBINSON-STARBUCKS STORE 11944	
X02	202007	09902811	Purchase I	SALES TAX	
I02	202010	09902812	Purchase I	JESUS ENRIQUEZ-POOLES PUBLIC HOUSE NORTH	

I02	202012	09902812	Purchase I	JILLIAN WINKLER-DICKEYS BARBECUE PIT	
F02	202003	09902811	Purchase I	Cab Fare, Taxi	
E02	202003	09902811	Purchase I	Meals, Hudson Program CIT 2-lunch	
I02	202003	09902812	Purchase I	JOE BROWN-COSTCO WHSE #0670	
I02	202003	09902812	Purchase I	JOE BROWN-QDOBA 2908 ONLINE	
K50	202003	09902811	Purchase I	Meals, Food-Snack	
B02	202004	09902811	Purchase I	BRI SCHMEDDING-BUDDY V'S RISTORANTE	
X02	202008	09902811	Purchase I	SALES TAX	
B02	202012	09902910	Purchase I	December Service Award 122020	
I02	202002	09902812	Purchase I	JOE BROWN-RED ROBIN NO 72	
R54	202003	09902811	Purchase I	Meals, Group Dinner	
W09	202003	09902811	Purchase I	Meals, Dinner for Graham	
E02	202003	09902811	Purchase I	Office Supplies, HR Kitchen cleaning supplies	
M11	202003	09902811	Purchase I	LAURA STOPAR-VINTAGE WASHINGTON GEG	
H02	202003	09902811	Purchase I	MELANIE CRONK-DOORDASH KABOB HOUSE	
X02	202008	09902811	Miscellaneous	REFUND FOR INVOICE 22090 PAID VIA CREDIT	605-CASH
I02	202010	09902812	Purchase I	ALTON FLAA-SUBWAY 13603	
I02	202010	09902812	Purchase I	ALTON FLAA-DAIRY QUEEN #15440	
I02	202012	09902812	Purchase I	LANCE CRAWFORD-BUD JACKSON EATERY & TAPA	
Z08	202002	09902811	Purchase I	Meals, Dinner Tue	
F02	202004	09902811	Purchase I	BRI SCHMEDDING-HCILV_3	
I02	202009	09902812	Purchase I	JESUS ENRIQUEZ-COSTCO WHSE#1287	
I02	202009	09902812	Purchase I	ALTON FLAA-SALTGRASS TULSA	
F02	202003	09902811	Purchase I	Meals, Food	
I02	202003	09902812	Purchase I	LANCE CRAWFORD-CHADWICKS	
M02	202003	09902811	Purchase I	Meals, Morning and afternoon snacks and refreshments for 2-c	
M02	202003	09902811	Purchase I	Meals, Dinner on night 2 of our stay for the WEI	
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-HENRY'S TAVERN - PORTL	
I02	202007	09902812	Purchase I	LANCE CRAWFORD-ELMERS RESTAURANT	
M02	202002	09902811	Purchase I	Meals, Dinner while attending WEI workshops	
R54	202003	09902811	Purchase I	Meals, Coffee	
I02	202003	09902812	Purchase I	JESUS ENRIQUEZ-BORRACHO	
I02	202003	09902812	Purchase I	BARBARA RIOS-PUENTE-QDOBA 2908 ONLINE	
K50	202003	09902811	Purchase I	Meals, Food-Dinner- Angus Burger - 29.00 15.5% Srvc Chrg-	
I02	202008	09902812	Purchase I	LANCE CRAWFORD-TEXAS ROADHOUSE #2431	
I02	202009	09902812	Purchase I	JESUS ENRIQUEZ-DONUT COUNTRY	
X02	202001	09902811	Purchase I	BRI SCHMEDDING-DOORDASH KABOB HOUSE	
I02	202001	09902812	Purchase I	Meals, 2020 Gas Refresher Meal for 30+ personnel @ Jack St	
Z08	202002	09902811	Purchase I	Meals, Wed Dinner	
I02	202003	09902812	Purchase I	JESUS ENRIQUEZ-NORTHERN QUEST EPIC	
M11	202003	09902811	Purchase I	LAURA STOPAR-TEQUILA MUSEO MAYAHUEL	
I02	202003	09902812	Purchase I	JOE BROWN-RED ROBIN NO 72	
A02	202004	09902811	Purchase I	Meals, water at airport	
H02	202004	09902811	Purchase I	MELANIE CRONK-THE DRUGSTORE CAFE	



I02	202010	09902812	Purchase I	JESUS ENRIQUEZ-PEKING NORTH
B02	202003	09902910	Purchase I	Service Award Program March 2020
B02	202004	09902910	Purchase I	Service Awards
A02	202004	09902811	Purchase I	BRI SCHMEDDING-URTH CAFFE LAS VEGAS
I02	202009	09902812	Purchase I	LANCE CRAWFORD-TST LUCKY LOUIE FISH SHA
B02	202012	09902910	Purchase I	November Service Awards 112020
J09	202002	09902811	Purchase I	Meals, Lunch
W09	202003	09902811	Purchase I	Meals, breakfast for Graham
K50	202003	09902811	Purchase I	Meals, Food-snack
M02	202002	09902811	Purchase I	Meals, Dinner at PDX
P03	202002	09902811	Purchase I	REBECCA& GARDNER-MIKES OLD FASHIONED DONUT
I02	202003	09902812	Purchase I	JESUS ENRIQUEZ-POOLES PUBLIC HOUSE NORTH
H02	202004	09902811	Purchase I	MELANIE CRONK-GNLV GROTTTO
I02	202009	09902812	Purchase I	LANCE CRAWFORD-ORIGINAL ROADHOUSE GRILL
I02	202010	09902812	Purchase I	ALTON FLAA-PANDA EXPRESS #1963
M08	202002	09902811	Purchase I	TEAM LUNCH AND LEARN SUBSTATION TRAINING
I02	202003	09902812	Purchase I	DANIEL POOLER-COSTCO WHSE#1298
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-CLINKERDAGGER-SPOKANE
X02	202007	09902811	Purchase I	Offside HRM meeting on 8/28/2019
I02	202010	09902812	Purchase I	ALTON FLAA-CASEYS RESTAURANT
I02	202012	09902812	Purchase I	ALTON FLAA-SPIKES INC
B02	202001	09902910	Purchase I	Service Awards
B02	202002	09902910	Purchase I	Service Awards
A02	202004	09902811	Purchase I	Meals, snack during Ultimate Conference
H02	202004	09902811	Purchase I	MELANIE CRONK-URTH CAFFE LAS VEGAS
I02	202008	09902812	Purchase I	LANCE CRAWFORD-ELMERS RESTAURANT
I02	202012	09902812	Purchase I	JESUS ENRIQUEZ-CASA DE ORO
E02	202001	09902811	Purchase I	L&D Lunch Meeting
X02	202002	09902811	Purchase I	Meals, Outside Training
I02	202002	09902812	Purchase I	DANIEL POOLER-TST HAPPY DAY RESTAURANT
R54	202002	09902811	Purchase I	Meals, risk training- dinner
I02	202003	09902812	Purchase I	JILLIAN WINKLER-COSTCO WHSE#1298
A02	202004	09902811	Purchase I	Meals, snack at airport
E02	202005	09902811	Purchase I	ALP Learning Session - Tia Benjamin snacks
B02	202008	09902910	Purchase I	Service Awards June 2020
I02	202008	09902812	Purchase I	ALTON FLAA-KALEIDOSCOPE PIZZERIA & P
I02	202009	09902812	Purchase I	ALTON FLAA-SARA LEE SANDWICH SHOPPE
B02	202001	09902910	Purchase I	Service Awards
J09	202002	09902811	Purchase I	Meals, Breakfast
C59	202002	09902811	Purchase I	Meals, Lunch
B02	202003	09902910	Purchase I	Service Awards
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-HUHOT MONGOLIAN GRILL
B02	202004	09902811	Purchase I	BRI SCHMEDDING-URTH CAFFE LAS VEGAS
I02	202006	09902812	Purchase I	JOE BROWN-SQ DONUTS TO GO

B02	202008	09902910	Purchase I	Service Awards July 2020
B02	202001	09902910	Purchase I	Service Awards
B02	202002	09902910	Purchase I	Credit for an award that was sent back
I02	202002	09902812	Purchase I	JOE BROWN-SMART FOODSERVICE 573
R54	202002	09902811	Purchase I	Meals, risk training - lunch
W09	202003	09902811	Purchase I	Meals, Dinner with Scott and Heather at the conference
F02	202003	09902811	Purchase I	Misc, ALP Mentor Meeting Snacks
I02	202003	09902812	Purchase I	JESUS ENRIQUEZ-TST RAM - MEDFORD
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-SENOR FROGGY
I02	202004	09902812	Purchase I	JILLIAN WINKLER-NOODLE EXPRESS SPOKANE LL
A02	202004	09902811	Purchase I	BRI SCHMEDDING-BUDDY V'S RISTORANTE
I02	202004	09902812	Purchase I	JESUS ENRIQUEZ-CASA DE ORO
B02	202008	09902910	Purchase I	Service Awards Aug 2020
Y39	202001	09902811	Purchase I	Meals, Breakfast for some of the team
B02	202001	09902910	Purchase I	Service Awards
E02	202001	09902811	Purchase I	ALP Meeting
C59	202001	09902811	Purchase I	Meals, PSE Meeting
M02	202003	09902811	Purchase I	Meals, Dinner and water for the flight home
L54	202005	09902811	Purchase I	RICHARD STANFORD-GONZALEZ INC
I02	202009	09902812	Purchase I	LANCE CRAWFORD-SARA LEE SANDWICH SHOPPE
S54	202001	09902811	Purchase I	KELLY CONLEY-THE DAVENPORT GRAND HO
M02	202002	09902811	Purchase I	LORETTA MCKAY-GUCKENHEIMER - AVISTA - 0
I02	202003	09902812	Purchase I	JESUS ENRIQUEZ-HENRY'S TAVERN - PORTL
B02	202004	09902910	Purchase I	Service Award Program April
M11	202004	09902811	Purchase I	REBECCA& GARDNER-EL RANCHITO
Z08	202002	09902811	Purchase I	Meals, Dinner Fri
J09	202002	09902811	Purchase I	Meals, Dinner w/ PNNL
R54	202003	09902811	Purchase I	Meals, Lunch
K50	202003	09902811	Purchase I	Meals, Food-Lunch
K50	202003	09902811	Purchase I	Meals, Food- Lunch
K50	202003	09902811	Purchase I	Meals, Food- Dinner
A02	202004	09902811	Purchase I	Meals, Snack after conference
A02	202004	09902811	Purchase I	Meals, breakfast - Rolanda, Mary & Melissa
I02	202012	09902812	Purchase I	JESUS ENRIQUEZ-WASATCH BREWPUB AIRPOR
B02	202001	09902910	Purchase I	Service Awards
B02	202003	09902910	Purchase I	Service Award
I02	202009	09902812	Purchase I	JESUS ENRIQUEZ-OKLAHOMA STYLE BAR-B-Q
R11	202005	09900540	Purchase I	Meals, Dept Meeting
R11	202002	09905328	Purchase I	Meals, Winter NARUC Meeting
R11	202004	06805169	Purchase I	PATTY HANSON-CARUSOS SANDWICHES & ARTI
R11	202002	09900540	Purchase I	Meals, Ehrbar Leadership Meeting
D55	202003	06800545	Purchase I	DAVID ROBINSON-LBD, INC DBA SALEM AIRPO
R11	202002	09900540	Purchase I	Meals, Snacks for Regulatory Affairs Department
R11	202002	09905328	Purchase I	Tips, NARUC Winter Meetings Conference DC

R11	202004	06805169	Purchase I	PATTY HANSON-ROCKY ROCOCO	
R11	202003	09905328	Purchase I	Meals, NARUC	
R11	202007	09900540	Purchase I	New water filter for coffee machine	
R11	202002	09900540	Purchase I	SALES TAX	
R11	202002	09905328	Purchase I	Meals, NARUC	
R11	202004	06805169	Purchase I	PATTY HANSON-THE MUSTARD SEED RESTAURA	
R11	202002	09900540	Purchase I	Regulatory Affairs Department Meeting Snacks	
R11	202002	09905328	Purchase I	Meals, NARUC Winter Meetings Conference DC	
R11	202002	09900540	Purchase I	Meals, Department Meeting	
R11	202011	09900540	Purchase I	Meals, Regulatory Leadership MTG	
R11	202002	09900540	Miscellaneous	REIMBURSE EXP REPORT SUBMITTED IN ERR	605-CASH
R11	202008	09900540	Purchase I	Meals, Leadership Team Check In Meeting	
R11	202002	09905328	Purchase I	Meals, NARUC Meeting - Idaho	
R11	202002	09900540	Purchase I	Meals, Team Meeting - Planning 2020	
Y01	202002	09900020	Purchase I	Board Meals- 97 percent	
U01	202002	09902811	Purchase I	Meals, lunch in PDX	
H54	202002	09905690	Purchase I	KATHLEEN JUDD-THE HIGH NOONER	
P09	202002	09905690	Purchase I	Meals, BPI Team Working Lunch	
E01	202004	09903691	Purchase I	Meals, Lunch with Randy Pierce	
I02	202004	09902811	Purchase I	BARBARA RIOS-PUENTE-RED ROBIN NO 72	
B08	202005	09905690	Purchase I	CX Presidential Leadership Award	
V50	202006	06805156	Purchase I	STEVE VINCENT-HUSKEYS 97 MARKET	
V50	202009	06805156	Purchase I	STEVE VINCENT-SQ A LEAP OF TASTE	
Y01	202001	09900020	Purchase I	LINDA WILLIAMS-GLOVER MANSION RED ROCK	
B08	202001	09905690	Purchase I	CX Core Team Coffee	
T01	202001	09903691	Purchase I	Breakfast and Lunch for Business Review	
I02	202001	09902811	Purchase I	Coffee supplies, Line School Bldg	
E01	202002	09903691	Purchase I	Meals, 1/2 of meal cost (full price includes spouse)	
A81	202002	06800301	Purchase I	EDDIE RANGLES-SHERMS FOOD 4 LESS	
E01	202002	09903691	Purchase I	LINDA WILLIAMS-QDOBA 2908 ONLINE	
W09	202002	09902811	Purchase I	Meals, Working Lunch - Only meeting time available	was durin
E01	202005	09903691	Purchase I	Breakfast for Business Review	
M54	202001	09906039	Purchase I	DEBBIE DEUBEL-ROCKY ROCOCO	
C54	202001	09903310	Purchase I	Meals, Christmas Tax Dept Lunch	
E01	202002	09903691	Purchase I	Meals, Mentoring lunch with Josh DiLuciano	
Y01	202002	09900020	Purchase I	Board Dinner - 97 percent	
S54	202002	09905370	Purchase I	KELLY CONLEY-QDOBA 2908	
V50	202002	06805156	Purchase I	STEVE VINCENT-POPEYES 7144	
V50	202002	06805156	Purchase I	STEVE VINCENT-TORO SUSHI	
B54	202003	09900311	Purchase I	Meals, Lunch enroute GPTC Meeting in San Diego	
E01	202004	09903691	Purchase I	Mileage, Boy Scout Leadership Breakfast	
E01	202010	09903691	Purchase I	Meals, Lunch with Anna Scarlett	
Y01	202002	09900020	Purchase I	Board Meals 97 percent	
U01	202002	09902811	Purchase I	Meals, Dinner in Seattle	

B51	202002	09900311	Purchase I	Meals, meal while traveling AGA Best Practices	
H54	202002	09905690	Purchase I	KATHLEEN JUDD-COSTCO WHSE #0670	
A81	202002	06800301	Purchase I	EDDIE RANGLES-PP DUTCHBRO031-PA	
E01	202003	09903691	Purchase I	Food Charges	
H51	202012	09900172	Purchase I	Meals, planning: Meet prior to STD time off; Michelle Pierson	
I02	202001	09902811	Purchase I	Coffee supplies, Craft Training office	
M54	202002	09906039	Purchase I	Meals, Innovation Station snacks	
V50	202002	06805156	Purchase I	STEVE VINCENT-CARL'S JR 514	
S20	202003	09903370	Purchase I	Meals, Lunch on return trip from EIM and EEI	
E01	202005	09903691	Purchase I	INNOVATION AWARD	
E01	202005	09903691	Purchase I	Lunch for Business Review	
W01	202011	09900541	Purchase I	Misc, Compliance Week winner lunch	
V50	202001	06805156	Purchase I	STEVE VINCENT-0792-POOR YOUR NW TRAV	
I02	202001	09902811	Purchase I	Coffee supplies, Line School Bldg	
U01	202002	09900172	Purchase I	Tips, Travel from Seattle for 1/24 natural gas meeting (courtes	
E01	202002	09903691	Purchase I	Meals, EEI Conference in Tucson AZ	
I02	202002	09902811	Purchase I	Coffee supplies, JSTC Main Bldg	
G08	202002	09905690	Purchase I	Meals, 2/14/20 Women of Avista meeting	
B08	202002	09905690	Purchase I	Misc, Frames to be used for Presidential Leadership Awards	
A81	202002	06800301	Purchase I	EDDIE RANGLES-RED ROBIN OF MEDFORD	
I02	202012	09902811	Purchase I	Coffee machine servicing, water filter, UV bulb, water block dev	
B54	202002	09900301	Purchase I	Meals, Lunch at Centerplate Ag Expo 811	
V50	202003	06805156	Purchase I	STEVE VINCENT-MCDONALD'S F19065	
E01	202003	09903691	Purchase I	Meals for Pat Newman and Duncan Deschel	
E01	202004	09903691	Purchase I	Mileage, Dinner with Bracewell	
E01	202004	09903370	Purchase I	Mileage, Dinner with US Bank	
E01	202005	09903691	Purchase I	SALES TAX	
B08	202001	09905690	Purchase I	CX Core Team Coffee	
B08	202001	09905690	Purchase I	SALES TAX	
E01	202002	09903691	Purchase I	Meals, Retirement lunch with Mary Silkworth/Kevin Christie and	
E01	202003	09903691	Purchase I	Meals, Retirement lunch with Mary Silkworth/Kevin Christie and	
I02	202003	09902811	Purchase I	BARBARA RIOS-PUENTE-RED ROBIN NO 72	
E01	202003	09903691	Purchase I	Meals, Dinner during Officer Offsite	
A83	202004	09906675	Purchase I	MICHELLE TYREE-SMART FOODSERVICE 545	
A81	202004	06800301	Purchase I	EDDIE RANGLES-CRACKER BARREL #733 MED	
K07	202005	09906675	Purchase I	LADONNA JENSEN-WAL-MART #2016	
E01	202010	09903691	Purchase I	Meals, Linda Gervais Retirement Dinner	
E01	202001	09903691	Purchase I	Meals, Meeting with First Tee	
I02	202002	09902811	Purchase I	BARBARA RIOS-PUENTE-OLD EUROPEAN	
V50	202003	06805156	Purchase I	STEVE VINCENT-JERRYS RESTAURANT	
E01	202004	09903691	Purchase I	Meals, Lunch with Dan Johnson	
V50	202011	06805156	Purchase I	STEVE VINCENT-SAFEWAY #4262	
R54	202002	09903370	Purchase I	SALES TAX	
I02	202002	09902811	Purchase I	Meals, Training week classroom food	

I02	202002	09902811	Purchase I	BARBARA RIOS-PUENTE-DICKEYS BARBECUE	PIT
E01	202002	09903691	Purchase I	LINDA WILLIAMS-THE HIGH NOONER	
Y01	202003	09900020	Purchase I	Meals for Janet Widmann 97 percent	
I02	202003	09902811	Purchase I	Coffee supplies, JSTC Main Bldg	
L54	202003	09903691	Purchase I	DAVID ROBINSON-PANERA BREAD #601372 P	
V50	202003	06805156	Purchase I	STEVE VINCENT-REL'LISH BURGER LOUNGE	
V50	202003	06805156	Purchase I	STEVE VINCENT-STARBUCKS C GEG	
E01	202001	09903691	Purchase I	Meals, EEI meeting in Tucson, AZ	
Y01	202002	09900020	Purchase I	SALES TAX	
K51	202002	09905690	Purchase I	KATHLEEN JUDD-CHIPOTLE ONLINE	
V08	202003	09902811	Purchase I	Meals, Training CLFA/SRWA	
B08	202005	09905690	Purchase I	SALES TAX	
V50	202002	06805156	Purchase I	STEVE VINCENT-SQ LOCAL HARVEST EATERY	
S20	202003	09903370	Purchase I	Meals, Dinner on outbound trip to EIM and EEI insurance meet	
S54	202004	09900330	Purchase I	KELLY CONLEY-THE HIGH NOONER	
Y01	202006	09900020	Purchase I	LINDA WILLIAMS-THE HIGH NOONER	
V50	202007	06805156	Purchase I	STEVE VINCENT-ABBYS LEGENDARY PIZZA - 5	
B08	202001	09905690	Purchase I	CX Core Team Meeting - Coffee	
B08	202001	09905690	Purchase I	SALES TAX	
Y01	202002	09900020	Purchase I	Board Meals 97 percent	
H54	202002	09905690	Purchase I	KATHLEEN JUDD-CHIPOTLE ONLINE	
S54	202003	09906675	Purchase I	Meals, Lunch for team working through COVID 19 crisis comm	
A81	202004	06800301	Purchase I	EDDIE RANGLES-TACO BELL #034924	
I02	202001	09902811	Purchase I	BARBARA RIOS-PUENTE-THE HIGH NOONER	
U01	202001	09902811	Purchase I	Meals, dinner	
M54	202001	09906039	Purchase I	DEBBIE DEUBEL-AVISTA	
B08	202002	09905690	Purchase I	Presidential Leadership Award - Customer Experience	
I02	202002	09902811	Purchase I	BARBARA RIOS-PUENTE-FRED-MEYER #0351	
S54	202003	09906675	Purchase I	Meals, Lunch for team working through COVID Crisis	
V50	202012	06800161	Purchase I	STEVE VINCENT-CENTENNIAL GRILL	
T01	202001	09903691	Purchase I	Cookies for Business Review	
U01	202001	09902811	Purchase I	Meals, dinner	
U01	202002	09902811	Purchase I	Meals, Breakfast in PDX	
K51	202002	09905690	Purchase I	KATHLEEN JUDD-THE HIGH NOONER	
B54	202003	09900311	Purchase I	Meals, Dinner for self and NWN Compliance Manager Ryan Tr	
V50	202003	06805156	Purchase I	STEVE VINCENT-MCDONALD'S F4482	
E01	202003	09903691	Purchase I	LINDA WILLIAMS-THE HIGH NOONER	
Y55	202001	09903310	Purchase I	Meals, Meal for annual team celebration	
E01	202001	09903691	Purchase I	Meals, Meeting with Michael Brutocoa	
E01	202001	09903691	Purchase I	Meals, Lunch with Mike Broemeling	
E01	202002	09903691	Purchase I	Meals, Lunch in Medford with Steve Vincent	
U01	202002	09902811	Purchase I	Meals, breakfast in airport on PDX trip	
S54	202002	09905370	Purchase I	KELLY CONLEY-BENNIDITOS PIZZA	
V50	202003	06805156	Purchase I	STEVE VINCENT-CARL'S JR 514	

S20	202003	09903370	Purchase I	Meals, Dinner on return trip from EIM and EEI conferences
A81	202004	06800301	Purchase I	EDDIE RANDLES-WILD RIVER MEDFORD
V50	202006	06805156	Purchase I	STEVE VINCENT-PILOT 00001958
A81	202006	06800301	Purchase I	EDDIE RANDLES-MOD PIZZA MEDFORD B
I02	202012	09902811	Purchase I	Coffee machine servicing, water filter, UV bulb, water block dev
T01	202001	09903691	Purchase I	SALES TAX
T01	202001	09903691	Purchase I	SALES TAX
Y01	202002	09900020	Purchase I	Board Meals - 97 percent
R54	202002	09903370	Purchase I	Food for a meeting with Bob Brandkamp
V50	202002	06805156	Purchase I	STEVE VINCENT-LOVES TRAVEL S00005140
V50	202011	06805156	Purchase I	STEVE VINCENT-TAPROCK NORTHWEST GRIL
U01	202001	09902811	Purchase I	Meals, breakfast in AZ
U01	202002	09900172	Purchase I	Meals, Travel from Seattle for 1/24 natural gas meeting
S54	202002	09900330	Purchase I	Company store introduction lunch
Y01	202002	09900020	Purchase I	Board Meals - 97 percent
E01	202003	09903691	Purchase I	LINDA WILLIAMS-SOMETHING ELSE DELI
Y01	202003	09900020	Purchase I	LINDA WILLIAMS-GLOVER MANSION RED ROCK
S54	202004	09900330	Purchase I	KELLY CONLEY-PITA PIT - 06-003-WA E
B08	202005	09905690	Purchase I	BPI Lunch
V50	202011	06805156	Purchase I	STEVE VINCENT-SQ GATHER CAFE BISTRO BA
S54	202012	09900012	Purchase I	Meals, Annual Report Photography
E01	202001	09903691	Purchase I	Meals, Lunch with team
D54	202001	09903310	Purchase I	Meals, Celebration lunch for core CIAC process change team
Y01	202002	09900020	Purchase I	SALES TAX
V50	202002	06805156	Purchase I	STEVE VINCENT-QUIZNOS #4121
A81	202002	06800301	Purchase I	EDDIE RANDLES-PP DUTCH BROS 083
F52	202003	09905544	Purchase I	Meals, Business meal/ESC Meeting
B08	202005	09905690	Purchase I	BPI Lunch
B08	202005	09905690	Purchase I	BPI Lunch
B08	202012	09905690	Purchase I	Meals, Employee Recognition
V50	202001	06805156	Purchase I	STEVE VINCENT-RESIDENCE INN SPOKANE
U01	202002	09902811	Purchase I	Meals, lunch in Seattle
F50	202003	09900310	Purchase I	Meals, WEI Business Acumen - Dinner
E01	202003	09903691	Purchase I	Meals, Meal at SeaTac
V50	202006	06805156	Purchase I	STEVE VINCENT-ARROWHEAD TRAVEL PLAZA
V50	202006	06805156	Purchase I	STEVE VINCENT-CHEVRON 0373421
I02	202012	09902811	Purchase I	Meals, Dinner in Grangeville
I02	202001	09902811	Purchase I	Meals, Switching and Tagging.
B51	202001	09900311	Purchase I	Meals, meal at AGA Best Practices (BP)
Y01	202002	09900020	Purchase I	Board Meals 97 percent
S54	202002	09900330	Purchase I	Company store introduction lunch
I02	202002	09902811	Purchase I	Coffee Supplies, JSTC Main Bldg
S54	202002	09905370	Purchase I	KELLY CONLEY-AVISTA
B08	202005	09905690	Purchase I	BPI Lunch

I02	202001	09902811	Purchase I	Coffee supplies, Craft Training Office
B51	202001	09900311	Purchase I	Meals, meal while traveling back from AGA BP
K51	202002	09905690	Purchase I	KATHLEEN JUDD-JIMMY JOHNS # 1418 -
H54	202002	09905690	Purchase I	KATHLEEN JUDD-JIMMY JOHNS # 1418 -
M54	202003	09906039	Purchase I	Meals, Idaho Dept. Commerce
E01	202010	09903691	Purchase I	Meals, Lunch with Mike Broemeling
T01	202001	09903691	Purchase I	LINDA WILLIAMS-QDOBA 2908 ONLINE
V50	202001	06805156	Purchase I	STEVE VINCENT-CONOCO - SULLIVAN
K51	202001	09905690	Purchase I	Meals, Snacks during BPI
E01	202002	09903691	Purchase I	Meals, Lunch meeting with Shawn Bonfield
A81	202002	06800301	Purchase I	EDDIE RANGLES-THAI GARDEN
A81	202003	06800301	Purchase I	EDDIE RANGLES-WILD RIVER BREWING & P
V50	202011	06805156	Purchase I	STEVE VINCENT-MERMAID GARDEN CAF
C54	202012	09903310	Purchase I	Meals, Department holiday goodies
E01	202001	09903691	Purchase I	SALES TAX
T01	202001	09903691	Purchase I	SALES TAX
B08	202001	09905690	Purchase I	SALES TAX
E01	202002	09903691	Purchase I	Meals, Meeting with Avista customer re Clean Energy goals
V50	202002	06805156	Purchase I	STEVE VINCENT-LOVE S TRAVEL 00006502
Y01	202003	09900020	Purchase I	LINDA WILLIAMS-SOMETHING ELSE DELI
Y01	202003	09900020	Purchase I	LINDA WILLIAMS-BEACON HILL EVENTS
V50	202003	06805156	Purchase I	STEVE VINCENT-SOBA TEPPANYAKI
V50	202007	06805156	Purchase I	STEVE VINCENT-DAIRY QUEEN #17946
V50	202001	06805156	Purchase I	STEVE VINCENT-TAILWIND MEDFORD
I02	202003	09902811	Purchase I	BARBARA RIOS-PUENTE-NOODLE EXPRESS SPOKANE LL
V50	202003	06805156	Purchase I	STEVE VINCENT-HACHI-KO
S20	202003	09903370	Purchase I	Meals, Portion of 2/22 dinner not reimbursed by EIM
E01	202003	09903691	Purchase I	Meals, Business Lunch with Collins Sprague
E01	202004	09903370	Purchase I	Meals, Meeting with JP Morgan in Chicago
V50	202010	06805156	Purchase I	STEVE VINCENT-TST SESAME KITCHEN
I02	202001	09902811	Purchase I	Coffee supplies, Craft Training Office
Y01	202002	09900020	Purchase I	SALES TAX
U01	202002	09902811	Purchase I	Meals, breakfast in PDX
E01	202002	09900020	Purchase I	LINDA WILLIAMS-BEACON HILL EVENTS
V08	202003	09902811	Purchase I	Meals, Foresters Forum - CDA
S20	202003	09903370	Purchase I	Meals, Dinner on 2/26 at EEI conference
B08	202005	09905690	Purchase I	Coffee
V50	202001	06805156	Purchase I	STEVE VINCENT-MCDONALD'S F36186
U01	202002	09902811	Purchase I	Meals, Breakfast in Seattle
V50	202002	06805156	Purchase I	STEVE VINCENT-STARBUCKS STORE 24813
V50	202002	06805156	Purchase I	STEVE VINCENT-MCDONALD'S F31843
I02	202003	09902811	Purchase I	Coffee supplies, Craft Training office
F52	202003	09905544	Purchase I	Meals, Business dinner while in Phoenix
V50	202003	06805156	Purchase I	STEVE VINCENT-BRICKROOM LLC

A82	202003	09900301	Purchase I	Meals, Pizza for Fire Dept Training	
B08	202006	09905690	Purchase I	Customer Experience team meeting lunch	
B51	202001	09900311	Purchase I	Meals, meal while traveling to AGA BP	
U01	202002	09902811	Purchase I	Meals, Dinner in PDX	
S54	202002	09900330	Purchase I	SALES TAX	
K51	202002	09905690	Purchase I	KATHLEEN JUDD-COSTCO WHSE #0670	
S54	202002	09905370	Purchase I	KELLY CONLEY-JIMMY JOHNS # 1418 -	
H54	202002	09903310	Purchase I	ANGIE HAYNE-THE HIGH NOONER	
U01	202003	09900172	Purchase I	Meals, Travel to DC for 3/4 meeting with FERC Staff re gas qu	
F52	202003	09905544	Purchase I	Meals, Business meal	
V50	202003	06805156	Purchase I	STEVE VINCENT-ALADDIN @ SOUTHEN OREGON	
E01	202004	09906675	Purchase I	DEBBIE DEUBEL-THE HIGH NOONER	
B08	202012	09905690	Purchase I	Misc, Employee Recognition	
V50	202002	06805156	Purchase I	STEVE VINCENT-MERMAID GARDEN CAF	
F52	202003	09905544	Purchase I	Meals, Business meal while traveling	
V50	202003	06805156	Purchase I	STEVE VINCENT-SQ LOCAL HARVEST EATERY	
I02	202003	09902811	Purchase I	BARBARA RIOS-PUENTE-SAFEWAY #1299	
A81	202004	06800301	Purchase I	EDDIE RANGLES-ANGELO'S PIZZA 2	
B08	202012	09905690	Purchase I	Meals, Employee Recognition	
E01	202003	09903691	Purchase I	Meals, Dinner during Cyber Security Board Forum	
E01	202004	09903691	Purchase I	Meals, BoA 2020 Power, Gas and Solar Leaders Conference ir	
E01	202005	09903691	Purchase I	SALES TAX	
E01	202008	09903691	Purchase I	LINDA WILLIAMS-SOMETHING ELSE DELI	
E01	202010	09903691	Purchase I	Meals, Lunch with Kelly Magasky	
E01	202012	09903691	Purchase I	Meals, Linda Gervais Retirement Dinner	
U01	202001	09902811	Purchase I	Meals, breakfast	
Y01	202002	09900020	Purchase I	SALES TAX	
S54	202002	09900330	Purchase I	SALES TAX	
H54	202002	09905690	Purchase I	TIP FOR BPI LUNCH	
V50	202002	06805156	Purchase I	STEVE VINCENT-AVISTA	
H54	202002	09903310	Purchase I	ANGIE HAYNE-AVISTA	
S54	202003	09906675	Purchase I	Meals, Coffee for team working through COVID 19 Crisis	
B07	202012	09906675	Purchase I	Groceries CF liv facility	
E01	202001	09903691	Purchase I	Meals, Lunch with Mike Pat Lynch	
I02	202001	09902811	Purchase I	BARBARA RIOS-PUENTE-RED ROBIN NO 72	
B51	202001	09900311	Purchase I	Meals, meal at AGA BP	
Y01	202002	09900020	Purchase I	SALES TAX	
K51	202002	09905690	Purchase I	TIP FOR BPI LUNCH	
I02	202003	09902811	Purchase I	Coffee supplies, JSTC Main Bldg	
E01	202003	09903691	Purchase I	LINDA WILLIAMS-GONZAGA UNIV CATERING	
B08	202005	09905690	Purchase I	Coffee	
E19	202003	09905730	Purchase I	Meals, Lunch	
H07	202006	11000050	Purchase I	ALYSSA LECOUNT-SAFEWAY #3255	
H07	202007	17100050	Purchase I	Meals, La Grande Trip Dave,Lindsay,Nick	



H07	202002	11000050	Purchase I	Meals, Food Tues Night
H07	202001	11000050	Purchase I	ALYSSA LECOUNT-DE LEON FOODS
H07	202001	11000050	Purchase I	ALYSSA LECOUNT-JIMMY JOHNS # 1418 -
H07	202001	11000050	Purchase I	JOINT SAFETY MEAL
H07	202007	11000050	Purchase I	Meals, Dept. Meeting
E19	202003	09905730	Purchase I	Meals, Dinner
H07	202005	11000050	Purchase I	FEBRUARY SAFETY MTG. BREAKFAST
H07	202002	17300050	Purchase I	Meals, Oregon Trip Meal
H07	202002	11000050	Purchase I	ALYSSA LECOUNT-PAYPAL NORTHERNROC
E19	202003	09905730	Purchase I	Meals, Breakfast
H07	202012	11000050	Purchase I	ALYSSA LECOUNT-CS GRUBHUB GIFT CARD
H07	202002	11000050	Purchase I	JOINT SAFETY COMMITTEE MEETING LUNCH
H07	202005	11000050	Purchase I	SALES TAX
H07	202002	11000050	Purchase I	Meals, Dinner Wed Night
H07	202005	11000050	Purchase I	2019 PROJECTS REVIEW MTG MEAL
H07	202002	17300050	Purchase I	Meals, Oregon Trip Meals

nditure Cat	voice Num	port Categ	counting Ye	ask Numbe	ary EXP Ca	penditure T	Labor Flag	Source ID
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233850	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1217150	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1217150	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233850	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	813000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I	587832	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1288250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1270750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1185650	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	PA
Employee I	IE1210250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1231650	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203501	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233651	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1235450	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	10612406	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1194950	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1197250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	585014	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1165350	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	IE1165350	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1197250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233651	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1288250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1183950	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233651	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	588135	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1229650	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1229650	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1229650	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203517	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1199750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1270750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1288250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1218950	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I	IE1183950	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1270750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1349750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1165350	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1349750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200197	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1216250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1288250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1192850	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	585013	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1197250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1270750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I	203516	OPER	2020	870000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1289550	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1337750	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1183950	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1194950	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1165350	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233651	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203501	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210250	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1229650	OPER	2020	870000	Non-Labor	215 Emplo	Non-Labor	AP



Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	878000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1307450	OPER	2020	879050	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	879050	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	879060	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	B352967	OPER	2020	880000	Non-Labor	885 Miscel	Non-Labor	AP
Employee I	IE1187150	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	1299393	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1349050	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880040	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1198950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1203750	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1230350	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233651	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	297541A	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1208250	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1288550	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1314850	OPER	2020	880040	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186750	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	8353124	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226550	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1183050	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1298450	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186750	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	585541	OPER	2020	880000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	6953439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1293750	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1194950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1208250	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1245550	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588133	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1236450	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226850	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1194950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233651	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1240250	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1175650	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1209550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1209550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1230350	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1240250	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1301650	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1187150	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP

Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6620439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1256250	OPER	2020	880000	Non-Labor	880 Materi	Non-Labor	AP
Employee	7169439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7385439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1233651	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	8353232	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	1510021	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1274450	OPER	2020	880000	Non-Labor	235 Emplo	Non-Labor	AP
Employee	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1194550	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1205650	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	587827	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1221750	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1233651	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6728439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1350550	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1186950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1207550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	1299477	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1288550	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1301650	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7385439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1200050	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1208250	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP



Employee I	IE1224150	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1183050	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	1299163	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1175650	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1160950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	700546	OPER	2020	880000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1205650	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198350	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1326350	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1344950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1197050	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1334150	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	10709623	OPER	2020	880000	Non-Labor	880 Materi	Non-Labor	AP
Employee I	2892	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214350	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1236750	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	467941	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6513439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206850	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	200201-03	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1197850	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1235450	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588134	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP

Employee	6513439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1213750	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1209650	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1226850	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6728439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7085439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	PA
Employee	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1240250	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1227950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6859439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1288550	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	85857	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7085439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1197050	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1198950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1209550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1293850	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7085439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1207550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1236750	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1241050	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6620439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	720437-05	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1274450	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1295250	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1205650	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1207550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1233651	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6513439-C	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	585031	OPER	2020	880000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1199050	OPER	2020	880040	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1357750	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1175650	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1207550	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1326350	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1328750	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1230350	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1244250	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186950	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206850	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	880100	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1196950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	200201-03	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588297	OPER	2020	880000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1234150	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	880030	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227950	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588298	OPER	2020	880000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1295150	OPER	2020	880020	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1301650	OPER	2020	880000	Non-Labor	215 Emplo	Non-Labor	AP









Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212550	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588132	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1254750	OPER	2020	905030	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	395788-00	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher		OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	PA
Voucher	585030	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	14307	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	585803	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Voucher	585031	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1177850	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1237250	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1229250	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	1298553	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	588046	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Voucher	588133	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1179650	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	270089	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	274162	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	399650-00	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1177850	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1211750	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	273093	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	1298579	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1229250	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1180850	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1197950	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1224450	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1229250	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP



Employee I	6296439-C	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	1298580	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	1298579	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	500999	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1185450	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	275088	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1207250	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1220950	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1189250	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223750	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223350	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	9114	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1210950	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1224450	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1346950	OPER	2020	905000	Non-Labor	880 Materi	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	587827	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	588134	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1180850	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	905000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	395980-00	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1177850	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	1298552	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	501209	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1198950	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	501427	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1254750	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1229250	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	271114	OPER	2020	905000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6401463-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	590825	OPER	2020	905000	Non-Labor	890 Office	Non-Labor	AP

Employee I	IE1301550	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1301550	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233450	OPER	2020	905000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199750	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199750	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186550	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199750	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186550	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199750	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223550	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223550	OPER	2020	908010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	910000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	LZ2YWG_	OPER	2020	920000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6189439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	LZ2YWG_	OPER	2020	920000	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	LZ2YWG_	OPER	2020	920000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	7385439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	LZ2YWG_	OPER	2020	920000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6513439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	920000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	LZ2YWG_	OPER	2020	920000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1184650	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1194250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	585013	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1216050	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1218250	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1238950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1242950	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP

Voucher	588073	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Voucher	585803	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1261950	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1238550	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	10407396	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	5075	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	5274	OPER	2020	921200	Non-Labor	880 Materi	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1192550	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200650	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4576	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921216	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1242950	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4731	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1238550	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1334050	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1185150	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1203350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233050	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1206350	OPER	2020	921000	Non-Labor	880 Materi	Non-Labor	AP
Contractor	6273529	OPER	2020	921000	Non-Labor	020 Profes	Non-Labor	AP
Voucher	10099997	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1316250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1328050	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179650	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1235450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	921320	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1258450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1258450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6325540	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203525	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP

Employee	203537	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	572071	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee	6189439-C	OPER	2020	921216	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1205450	OPER	2020	921300	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	587832	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee	IE1169250	OPER	2020	880010	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	587705	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee	IE1236750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	921203	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6953439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	4387	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1182650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1182950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	8038-2182	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	921330	Non-Labor	215 Emplo	Non-Labor	AP
Employee	708200203	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1173550	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1185150	OPER	2020	921200	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	585031	OPER	2020	921010	Non-Labor	885 Miscell	Non-Labor	AP
Employee	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	585013	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Employee	4544	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	921300	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1237150	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee	IE1225050	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1206350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1228850	OPER	2020	921208	Non-Labor	235 Emplo	Non-Labor	AP
Employee	4732	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	4869	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	10099998	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1334950	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	5275	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6497334	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1203350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	708200200	OPER	2020	921010	Non-Labor	885 Miscell	Non-Labor	AP
Employee	IE1200650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6155020	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP

Employee	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588135	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Voucher	6136605	OPER	2020	921200	Non-Labor	880 Materi	Non-Labor	AP
Employee	IE1231550	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	579154	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee	IE1300850	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	10099998	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1185150	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1194250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1200650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	587832	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee	708200199	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1236450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	4560	OPER	2020	921200	Non-Labor	880 Materi	Non-Labor	AP
Employee	4854	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6859439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1316250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1348450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1348450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1353850	OPER	2020	921340	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6354157	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1193550	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1205450	OPER	2020	921300	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	DZNZ2T_2	OPER	2020	921209	Non-Labor	885 Miscell	Non-Labor	AP
Employee	4599	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1227750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1206350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	4668	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	579259	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee	6728439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	PA
Employee	IE1284150	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1295850	OPER	2020	921000	Non-Labor	880 Materi	Non-Labor	AP
Employee	6953439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	10579453	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP

Voucher	590825	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1296350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1313850	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	5060	OPER	2020	921010	Non-Labor	880 Materi	Non-Labor	AP
Employee I	IE1316250	OPER	2020	921208	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1326950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	5126	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1173550	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1205450	OPER	2020	921300	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	588046	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6198768	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1184650	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921203	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1195050	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1205450	OPER	2020	921300	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1227750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4614	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6267959	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1231550	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	921207	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1186350	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1192550	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1201050	OPER	2020	921000	Non-Labor	880 Materi	Non-Labor	AP
Employee I	IE1212550	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210650	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1204950	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	588135	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	585014	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6728439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	579254	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1188750	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921216	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	6401463-C	OPER	2020	921330	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6231999	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6217376	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1287750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1296350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4984	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1348450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921300	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1217450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233050	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6217376	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1241650	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1242950	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	921320	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4806A	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Contractor	4985	OPER	2020	921200	Non-Labor	020 Profes	Non-Labor	AP
Employee I	10612406	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	582077	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	203525	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	585013	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921340	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233150	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	581478	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I	203566	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1185150	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1194250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1203650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200650	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233050	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	9149	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4926	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	6953439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1296350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1241150	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200202	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1300850	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	5189	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	10612406	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I	7385439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1185150	OPER	2020	921200	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	203537	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	4484	OPER	2020	921200	Non-Labor	880 Materis	Non-Labor	AP
Employee I	IE1223450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1228550	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1242950	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1259350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1300850	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1307750	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1179350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4486	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1207050	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1212550	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6157142	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1206350	OPER	2020	921000	Non-Labor	880 Materis	Non-Labor	AP
Employee I	IE1231550	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	585014	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1296350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1311450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1353350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6354157	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1192450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921209	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206050	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1205450	OPER	2020	921300	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	6207312	OPER	2020	921340	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	587827	OPER	2020	921010	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200202	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200202	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP



Employee I	IE1296350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1296350	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1313850	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1313850	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1333050	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1261950	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921340	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199250	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	DZNNZ2T_2	OPER	2020	921209	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1241650	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1242950	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6513439-C	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I	IE1299750	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1261950	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	IE1174550	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Voucher	585030	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	587832	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1236450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1316250	OPER	2020	921208	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203557	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	DZNNZ2T_2	OPER	2020	921209	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1236450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588132	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Employee I	585014	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	4876	OPER	2020	921200	Non-Labor	880 Materi	Non-Labor	AP
Employee I	6953439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200126	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4505	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP

Employee Expenses	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I 6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I 5149	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6189439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 203557	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1192850	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1233652	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 588135	OPER	2020	921010	Non-Labor	235 Emplo	Non-Labor	AP
Employee I IE1238550	OPER	2020	921000	Non-Labor	210 Emplo	Non-Labor	AP
Employee I IE1245050	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1246250	OPER	2020	921320	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6513439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1258450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1267750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 4806	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1295450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Voucher 10612406	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Voucher IE1174550	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I IE1185850	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6397368	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher IE1174050	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I IE1205450	OPER	2020	921300	Non-Labor	235 Emplo	Non-Labor	AP
Employee I 4523	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1236450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher 588134	OPER	2020	921010	Non-Labor	885 Miscell	Non-Labor	AP
Employee I IE1238850	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6122987	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher 585698	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I 203566	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1308450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6189439-C	OPER	2020	921340	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1203650	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1212950	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1219150	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6296439-C	OPER	2020	921200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6296439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I 6401463-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher 588754	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Employee I IE1240750	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1348450	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1194250	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I IE1205450	OPER	2020	921300	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	IE1209950	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	584942	OPER	2020	921010	Non-Labor	890 Office	Non-Labor	AP
Voucher	588133	OPER	2020	921010	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	4598	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227750	OPER	2020	921208	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1239150	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6122987	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	921320	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1259350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1259350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1188450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	40880	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1199250	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1237150	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1238550	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1239150	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1238550	OPER	2020	921000	Non-Labor	235 Emplo	Non-Labor	AP
Voucher	584946	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Voucher	582079	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Voucher	6139219	OPER	2020	921010	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	4948	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4413	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6288295	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1192450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4543	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1219150	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223450	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1217350	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	584729	OPER	2020	921000	Non-Labor	890 Office	Non-Labor	AP
Voucher	708200202	OPER	2020	921208	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6728439-C	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	591416	OPER	2020	921000	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6953439-C	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1328050	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1320150	OPER	2020	921010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	5148	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	5186	OPER	2020	921000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1199150	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203502	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1206050	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1192650	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	IE1218350	OPER	2020	923000	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1212650	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Contractor	43544246	OPER	2020	923010	Non-Labor	035 Workf	Non-Labor	AP
Employee I	203561	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203561	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1237050	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1237050	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212650	OPER	2020	923000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR003907	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1193850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200650	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	1013	OPER	2020	926102	Non-Labor	925 Rental	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1175150	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1234250	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	41133	OPER	2020	926113	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1224650	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1234250	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	926101	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1175150	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1234250	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP

Voucher	PR004932	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6189439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1193850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	708200199	OPER	2020	926360	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1213450	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223350	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1225450	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	926101	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR005997	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	6005835	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1194550	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	22090	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1185950	OPER	2020	926402	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1185950	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6009287	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	926101	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223350	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1243850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR006280	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203515	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1234250	OPER	2020	926360	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1225450	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	926101	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	22090	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	7385439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233650	OPER	2020	926102	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1234250	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	22090	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR006795	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	IE1234250	OPER	2020	926360	Non-Labor	890 Office	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	PA
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233650	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1225450	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1194550	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223350	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR004418	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	6016139	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR006542	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1200650	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1213450	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6296439-C	OPER	2020	926102	Non-Labor	890 Office	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Contractor	708200201	OPER	2020	926101	Non-Labor	030 Trainin	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	22090	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6007542	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	PR004175	OPER	2020	926111	Non-Labor	880 Materi	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200198	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1211750	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1218750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	203440	OPER	2020	926360	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	PR005186	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6953439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6008167	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1200650	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6012975	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP

Voucher	PR005445	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	6008633	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	52283	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	6296439-C	OPER	2020	926408	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1218750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1234150	OPER	2020	926360	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926408	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR005699	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1175150	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6006336	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	203515	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1193850	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	926101	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	926360	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	PR004688	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6513439-C	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198750	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200650	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1246250	OPER	2020	926102	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6005834	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Voucher	6014730	OPER	2020	926111	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	7085439-C	OPER	2020	926402	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1257050	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1216050	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	928010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198850	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1210150	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214850	OPER	2020	928000	Non-Labor	235 Emplo	Non-Labor	AP



Employee I	6513439-C	OPER	2020	928010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1239350	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	10407400	OPER	2020	928000	Non-Labor	890 Office	Non-Labor	AP
Employee I	203553	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214150	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	928010	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203553	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1214850	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1216050	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1341450	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee Expenses		OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	PA
Employee I	IE1293150	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1216050	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1198850	OPER	2020	928000	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203533	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1218050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1245350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	41043	OPER	2020	930200	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6728439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7085439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203539	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203532	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher		OPER	2020	930200	Non-Labor	890 Office	Non-Labor	PA
Employee I	IE1200050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930221	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212450	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203569	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1177350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1201250	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	1299293	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1231650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1247750	OPER	2020	930200	Non-Labor	210 Emplo	Non-Labor	AP
Employee I	IE1320050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203528	OPER	2020	930200	Non-Labor	210 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	IE1216250	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	2417	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1351950	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	29160820-	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1211050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	41026	OPER	2020	930200	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	203571	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1337850	OPER	2020	930200	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	581849	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1198250	OPER	2020	930200	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	587051	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1215550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1215250	OPER	2020	930200	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	10818583	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1221150	OPER	2020	930220	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	21466	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1247750	OPER	2020	930200	Non-Labor	210 Emplo	Non-Labor	AP
Employee I	IE1247750	OPER	2020	930200	Non-Labor	210 Emplo	Non-Labor	AP
Employee I	203569	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203492	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203540	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227150	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	6513439-C	OPER	2020	930200	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6513439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6620439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1320050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1187350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1245350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203575	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1213750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	1298721	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	590821	OPER	2020	930200	Non-Labor	880 Materi	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1187350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203534	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1226350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203541	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203540	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203539	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203531	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1241650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1181750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	LZ2YWG_	OPER	2020	930200	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1241650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203512	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1181750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1231650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1182350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1187350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1187350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1200050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP

Employee	IE1227350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6728439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6728439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	10818584	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee	202263TA)	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203532	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203530	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203575	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7276439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1181750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1198250	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203546	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203529	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6513439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	708200203	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	7276439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1349950	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1187350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1189650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203529	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6296439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1223550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	708200200	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	708200203	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1354750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1223350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1227150	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6728439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	6728439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1353250	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1190250	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	IE1193650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203534	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	203547	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	586036	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee	708200203	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP

Voucher	582080	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee I	IE1193650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1161850	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1320050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1190550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1213350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7276439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1351850	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203502	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203512	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203492	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1201250	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6859439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227150	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1247750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7169439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	29319004	OPER	2020	930200	Non-Labor	890 Office	Non-Labor	AP
Employee I	203533	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1219450	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	4525	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	590822	OPER	2020	930200	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	IE1223550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	IE1208250	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200202	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1193650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1202550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203547	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1233350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1354150	OPER	2020	930200	Non-Labor	235 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1223550	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6513439-C	OPER	2020	930221	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1354750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1227150	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1247750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203571	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6953439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1320050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1320050	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1181750	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203531	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203546	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	MZ0TN0_2	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1241650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	164914	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1187350	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1193650	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203528	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	MZ0TN0_2	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Voucher	588138	OPER	2020	930200	Non-Labor	885 Miscell	Non-Labor	AP
Employee I	6401463-C	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203541	OPER	2020	930200	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212350	OPER	2020	935300	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6728439-C	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1281550	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP

Employee I	IE1212950	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6189439-C	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200198	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1278050	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212350	OPER	2020	935300	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203583	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1207450	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	6296439-C	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212350	OPER	2020	935300	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	7385439-C	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200201	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	203583	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1212950	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	708200202	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP
Employee I	IE1207450	OPER	2020	935620	Non-Labor	215 Emplo	Non-Labor	AP

52,706.35

26,353.18

27,539.07

28,613.09

Section	American Electric	North America	South America	Object Description	Company	Disallowance	21 Escalation	22 Escalation
27		18.64	8.36	Rate Activi	001	4.18	4.37	4.54
281.83		194.55	87.28	Gas Resou	001	43.64	45.6	47.38
25.9		17.88	8.02	Rate Activi	001	4.01	4.19	4.35
75.96		52.44	23.52	Rate Activi	001	11.76	12.29	12.77
42.84		29.57	13.27	Rate Activi	001	6.64	6.93	7.2
30.48		21.04	9.44	Gas Resou	001	4.72	4.93	5.12
37		25.54	11.46	Rate Activi	001	5.73	5.99	6.22
7.5		5.18	2.32	Rate Activi	001	1.16	1.21	1.26
30.78		21.25	9.53	Rate Activi	001	4.77	4.98	5.17
28.17		19.45	8.72	Rate Activi	001	4.36	4.56	4.73
50.6		34.93	15.67	Rate Activi	001	7.84	8.19	8.51
4.23		2.92	1.31	Gas Resou	001	0.66	0.68	0.71
5		3.45	1.55	Rate Activi	001	0.78	0.81	0.84
123		84.91	38.09	Rate Activi	001	19.05	19.9	20.68
5		3.45	1.55	Rate Activi	001	0.78	0.81	0.84
5.34		3.69	1.65	Gas Resou	001	0.83	0.86	0.9
11.25		7.77	3.48	Gas Progra	001	1.74	1.82	1.89
48.15		33.24	14.91	Gas Ops A	001	7.46	7.79	8.09
81.04		55.94	25.1	Gas Ops A	001	12.55	13.11	13.63
6.5		4.49	2.01	Gas Progra	001	1.01	1.05	1.09
30.19		20.84	9.35	Gas Progra	001	4.68	4.89	5.08
59.13		40.82	18.31	Gas Ops A	001	9.16	9.57	9.94
0	0	0	0	Admin Activi	001	0.	0.	0.
20.06		13.85	6.21	Gas Progra	001	3.11	3.24	3.37
43		29.68	13.32	Gas Progra	001	6.66	6.96	7.23
2.24		1.55	0.69	Gas Ops A	001	0.35	0.36	0.37
46.17		31.87	14.3	Gas Ops A	001	7.15	7.47	7.76
48.43		33.43	15	Gas Ops A	001	7.5	7.84	8.14
31		21.4	9.6	Gas Ops A	001	4.8	5.02	5.21
16.49		11.38	5.11	Gas Ops A	001	2.56	2.67	2.77
39.27		27.11	12.16	Gas Progra	001	6.08	6.35	6.6
168.75		116.49	52.26	Gas Ops A	001	26.13	27.31	28.37
46.26		31.94	14.32	Gas Progra	001	7.16	7.48	7.77
97.05		67	30.05	Gas Ops A	001	15.03	15.7	16.31
37.63		25.98	11.65	Gas Ops A	001	5.83	6.09	6.32
37.62		25.97	11.65	Gas Progra	001	5.83	6.09	6.32



39.1	26.99	12.11	Gas Ops A 001	6.06	6.33	6.57
23.96	16.54	7.42	Gas Progr 001	3.71	3.88	4.03
73.15	50.5	22.65	Gas Ops A 001	11.33	11.83	12.3
92.3	63.72	28.58	Gas Progr 001	14.29	14.93	15.52
33.41	23.07	10.34	Gas Progr 001	5.17	5.4	5.61
29.49	20.36	9.13	Gas Ops A 001	4.57	4.77	4.96
71.24	49.18	22.06	Gas Ops A 001	11.03	11.53	11.98
70.1	48.38	21.72	Gas Progr 001	10.86	11.35	11.79
16.98	11.72	5.26	Gas Progr 001	2.63	2.75	2.86
65.08	44.93	20.15	Gas Progr 001	10.08	10.53	10.94
471.45	325.45	146	Gas Ops A 001	73.	76.29	79.26
9.84	6.79	3.05	Gas Ops A 001	1.53	1.59	1.66
26.1	18.02	8.08	Gas Progr 001	4.04	4.22	4.39
229.87	158.68	71.19	Gas Progr 001	35.6	37.2	38.65
18.4	12.7	5.7	Gas Ops A 001	2.85	2.98	3.09
35.06	24.2	10.86	Gas Ops A 001	5.43	5.67	5.9
30.25	20.88	9.37	Gas Progr 001	4.69	4.9	5.09
41	28.3	12.7	Gas Progr 001	6.35	6.64	6.89
13.65	9.42	4.23	Gas Progr 001	2.12	2.21	2.3
120.07	82.89	37.18	Gas Progr 001	18.59	19.43	20.18
19.98	13.79	6.19	Gas Ops A 001	3.1	3.23	3.36
20.2	13.94	6.26	Gas Progr 001	3.13	3.27	3.4
51	35.21	15.79	Gas Progr 001	7.9	8.25	8.57
181.8	125.5	56.3	Gas Ops A 001	28.15	29.42	30.56
59.73	41.23	18.5	Gas Progr 001	9.25	9.67	10.04
65.9	45.49	20.41	Gas Progr 001	10.21	10.66	11.08
37.62	25.97	11.65	Gas Ops A 001	5.83	6.09	6.32
38	26.23	11.77	Gas Progr 001	5.89	6.15	6.39
37.5	25.89	11.61	Damage Pl 001	5.81	6.07	6.3
71.53	49.38	22.15	Gas Ops A 001	11.08	11.57	12.02
18	12.43	5.57	Gas Ops A 001	2.79	2.91	3.02
8.55	5.9	2.65	Gas Progr 001	1.33	1.38	1.44
28.18	19.45	8.73	Gas Ops A 001	4.37	4.56	4.74
123.6	85.32	38.28	Gas Ops A 001	19.14	20.	20.78
8.98	6.2	2.78	Gas Ops A 001	1.39	1.45	1.51
18.83	13	5.83	Gas Ops A 001	2.92	3.05	3.16
56.84	39.24	17.6	Gas Progr 001	8.8	9.2	9.55
22	15.19	6.81	Gas Progr 001	3.41	3.56	3.7
25.56	17.64	7.92	Gas Ops A 001	3.96	4.14	4.3
282.42	194.96	87.46	Gas Ops A 001	43.73	45.7	47.48
126.72	87.47	39.25	Gas Ops A 001	19.63	20.51	21.31
25.2	17.4	7.8	Gas Ops A 001	3.9	4.08	4.23
35.85	24.75	11.1	Gas Progr 001	5.55	5.8	6.03
17.15	11.84	5.31	Gas Progr 001	2.66	2.77	2.88

45.25		45.25	Gas Syster 001	22.63	23.64	24.57
20		20	OR Leak S 001	10.	10.45	10.86
11.39		11.39	Gas Syster 001	5.7	5.95	6.18
11.28		11.28	Gas Syster 001	5.64	5.89	6.12
80.39		80.39	Gas Syster 001	40.2	42.	43.64
36.92	25.49	11.43	Gas Syster 001	5.72	5.97	6.21
39.91		39.91	Gas Syster 001	19.96	20.85	21.67
7.95		7.95	OR Leak S 001	3.98	4.15	4.32
45.76		45.76	OR Leak S 001	22.88	23.91	24.84
17.75		17.75	Gas Syster 001	8.88	9.27	9.64
22.02		22.02	Gas Syster 001	11.01	11.51	11.95
16.5		16.5	Gas Syster 001	8.25	8.62	8.96
68.12		68.12	OR Leak S 001	34.06	35.59	36.98
10.39		10.39	OR Leak S 001	5.2	5.43	5.64
77.51		77.51	Gas Syster 001	38.76	40.5	42.08
11.94		11.94	Gas Syster 001	5.97	6.24	6.48
12.01		12.01	OR Leak S 001	6.01	6.28	6.52
193.27		193.27	Gas Syster 001	96.64	100.98	104.92
76.34		76.34	Gas Syster 001	38.17	39.89	41.44
72.69		72.69	Gas Syster 001	36.35	37.98	39.46
113.89		113.89	OR Leak S 001	56.95	59.51	61.83
39.25		39.25	Gas Syster 001	19.63	20.51	21.31
9		9	Gas Syster 001	4.5	4.7	4.89
15.3		15.3	Gas Syster 001	7.65	7.99	8.31
72.6		72.6	Gas Syster 001	36.3	37.93	39.41
24		24	Gas Syster 001	12.	12.54	13.03
16.5		16.5	Gas Syster 001	8.25	8.62	8.96
32.5		32.5	Gas Syster 001	16.25	16.98	17.64
16.36		16.36	Gas Syster 001	8.18	8.55	8.88
22.5		22.5	Gas Syster 001	11.25	11.76	12.21
7		7	Gas Syster 001	3.5	3.66	3.8
101.84		101.84	Gas Syster 001	50.92	53.21	55.29
3		3	Gas Syster 001	1.5	1.57	1.63
21.43		21.43	Gas Syster 001	10.72	11.2	11.63
27.6		27.6	Gas Syster 001	13.8	14.42	14.98
49.56		49.56	Gas Syster 001	24.78	25.9	26.91
5		5	Gas Syster 001	2.5	2.61	2.71
37.57		37.57	Gas Syster 001	18.79	19.63	20.4
4		4	Gas Syster 001	2.	2.09	2.17
4.25		4.25	Gas Syster 001	2.13	2.22	2.31
8		8	Gas Syster 001	4.	4.18	4.34
9		9	Gas Syster 001	4.5	4.7	4.89
10		10	Gas Syster 001	5.	5.23	5.43
5		5	Gas Syster 001	2.5	2.61	2.71

9.93		9.93	OR Leak S 001	4.97	5.19	5.39
19.2		19.2	OR Leak S 001	9.6	10.03	10.42
17.79		17.79	OR Leak S 001	8.9	9.3	9.66
7.05		7.05	OR Leak S 001	3.53	3.68	3.83
14		14	OR Leak S 001	7.	7.32	7.6
11.3		11.3	OR Leak S 001	5.65	5.9	6.13
6		6	OR Leak S 001	3.	3.14	3.26
10.14		10.14	OR Leak S 001	5.07	5.3	5.5
10.2		10.2	OR Leak S 001	5.1	5.33	5.54
11.48		11.48	OR Leak S 001	5.74	6.	6.23
14.79		14.79	OR Leak S 001	7.4	7.73	8.03
16.99		16.99	OR Leak S 001	8.5	8.88	9.22
18.6		18.6	OR Leak S 001	9.3	9.72	10.1
17.99		17.99	OR Leak S 001	9.	9.4	9.77
7.6		7.6	OR Leak S 001	3.8	3.97	4.13
12.51		12.51	OR Leak S 001	6.26	6.54	6.79
6		6	Gas Syster 001	3.	3.14	3.26
10.08		10.08	Gas Syster 001	5.04	5.27	5.47
5.5		5.5	Gas Syster 001	2.75	2.87	2.99
14		14	Gas Syster 001	7.	7.32	7.6
140.25		140.25	Gas Syster 001	70.13	73.28	76.14
20.9		20.9	Gas Syster 001	10.45	10.92	11.35
25.3		25.3	Gas Syster 001	12.65	13.22	13.73
11.5		11.5	Gas Syster 001	5.75	6.01	6.24
44		44	Gas Syster 001	22.	22.99	23.89
22.06		22.06	Gas Syster 001	11.03	11.53	11.98
13.38		13.38	Gas Syster 001	6.69	6.99	7.26
14.25		14.25	Gas Syster 001	7.13	7.45	7.74
18.26		18.26	Gas Syster 001	9.13	9.54	9.91
98.65		98.65	Gas Ops A 001	49.33	51.54	53.55
8.35		8.35	Natural Ga 001	4.18	4.36	4.53
96	66.27	29.73	Gas Ops A 001	14.87	15.53	16.14
37.3		37.3	Natural Ga 001	18.65	19.49	20.25
88.22		88.22	Natural Ga 001	44.11	46.09	47.89
8.28		8.28	Natural Ga 001	4.14	4.33	4.5
33		33	Natural Ga 001	16.5	17.24	17.91
525.53		525.53	Natural Ga 001	262.77	274.59	285.3
59.05		59.05	Natural Ga 001	29.53	30.85	32.06
303.55		303.55	Gas Syster 001	151.78	158.6	164.79
48.89		48.89	Natural Ga 001	24.45	25.55	26.54
59		59	Natural Ga 001	29.5	30.83	32.03
10.33		10.33	Natural Ga 001	5.17	5.4	5.61
68.95		68.95	Natural Ga 001	34.48	36.03	37.43
40.27		40.27	Natural Ga 001	20.14	21.04	21.86

39.85		39.85	Natural Ga 001	19.93	20.82	21.63
4.75		4.75	Natural Ga 001	2.38	2.48	2.58
5.06		5.06	Natural Ga 001	2.53	2.64	2.75
15.6		15.6	Natural Ga 001	7.8	8.15	8.47
53.39		53.39	Gas Ops A 001	26.7	27.9	28.98
-13		-13	Gas Syster 001	-6.5	-6.79	-7.06
22.2		22.2	Natural Ga 001	11.1	11.6	12.05
5.4		5.4	Natural Ga 001	2.7	2.82	2.93
8.49		8.49	Natural Ga 001	4.25	4.44	4.61
20.57		20.57	Gas Syster 001	10.29	10.75	11.17
29.64		29.64	Gas Syster 001	14.82	15.49	16.09
10.56		10.56	Natural Ga 001	5.28	5.52	5.73
120.2		120.2	Gas Syster 001	60.1	62.8	65.25
9.29		9.29	Natural Ga 001	4.65	4.85	5.04
27.32		27.32	Natural Ga 001	13.66	14.27	14.83
23.28		23.28	Natural Ga 001	11.64	12.16	12.64
11.65		11.65	Gas Ops A 001	5.83	6.09	6.32
14		14	Gas Syster 001	7.	7.32	7.6
240.9		240.9	Natural Ga 001	120.45	125.87	130.78
63		63	Natural Ga 001	31.5	32.92	34.2
28.65		28.65	Gas Ops A 001	14.33	14.97	15.55
27.2		27.2	Gas Ops A 001	13.6	14.21	14.77
9.9		9.9	Natural Ga 001	4.95	5.17	5.37
78	53.84	24.16	Gas Ops A 001	12.08	12.62	13.12
116.18		116.18	Natural Ga 001	58.09	60.7	63.07
37.2		37.2	Natural Ga 001	18.6	19.44	20.2
27.57		27.57	Gas Syster 001	13.79	14.41	14.97
44.45		44.45	Natural Ga 001	22.23	23.23	24.13
19.48		19.48	Natural Ga 001	9.74	10.18	10.58
130.52		130.52	Natural Ga 001	65.26	68.2	70.86
836.72		836.72	Gas Ops A 001	418.36	437.19	454.24
28.94		28.94	Natural Ga 001	14.47	15.12	15.71
35		35	Natural Ga 001	17.5	18.29	19.
5.25		5.25	Natural Ga 001	2.63	2.74	2.85
511.29		511.29	Natural Ga 001	255.65	267.15	277.57
39		39	Gas Syster 001	19.5	20.38	21.17
454.08		454.08	Gas Ops A 001	227.04	237.26	246.51
247.99	171.19	76.8	Gas Ops A 001	38.4	40.13	41.69
26.03		26.03	Natural Ga 001	13.02	13.6	14.13
70.35		70.35	Natural Ga 001	35.18	36.76	38.19
21.42		21.42	Natural Ga 001	10.71	11.19	11.63
7.38		7.38	Natural Ga 001	3.69	3.86	4.01
86.32		86.32	Natural Ga 001	43.16	45.1	46.86
32.4		32.4	Natural Ga 001	16.2	16.93	17.59

109.69		109.69	Gas Syster 001	54.85	57.31	59.55
96.75		96.75	Gas Ops A 001	48.38	50.55	52.52
6.95		6.95	Natural Ga 001	3.48	3.63	3.77
96.62		96.62	Natural Ga 001	48.31	50.48	52.45
20.14		20.14	Natural Ga 001	10.07	10.52	10.93
57.22	39.5	17.72	Natural Ga 001	8.86	9.26	9.62
80.31		80.31	Gas Ops A 001	40.16	41.96	43.6
200		200	Natural Ga 001	100.	104.5	108.58
134.98		134.98	Natural Ga 001	67.49	70.53	73.28
32.2		32.2	Natural Ga 001	16.1	16.82	17.48
54.71		54.71	Natural Ga 001	27.36	28.59	29.7
73.7		73.7	Gas Syster 001	36.85	38.51	40.01
26.98		26.98	Gas Syster 001	13.49	14.1	14.65
23.83	16.45	7.38	Gas Contrc 001	3.69	3.86	4.01
65.04		65.04	Natural Ga 001	32.52	33.98	35.31
14.5		14.5	Natural Ga 001	7.25	7.58	7.87
8		8	Natural Ga 001	4.	4.18	4.34
15.31		15.31	Natural Ga 001	7.66	8.	8.31
92.93		92.93	Gas Syster 001	46.47	48.56	50.45
111.91		111.91	Natural Ga 001	55.96	58.47	60.75
55.76	38.49	17.27	Natural Ga 001	8.64	9.02	9.38
68	46.94	21.06	Gas Syster 001	10.53	11.	11.43
28.8		28.8	Natural Ga 001	14.4	15.05	15.63
9.95		9.95	Gas Ops A 001	4.98	5.2	5.4
121		121	Natural Ga 001	60.5	63.22	65.69
65.93		65.93	Natural Ga 001	32.97	34.45	35.79
40		40	Natural Ga 001	20.	20.9	21.72
31.41		31.41	Natural Ga 001	15.71	16.41	17.05
37.64		37.64	Gas Syster 001	18.82	19.67	20.43
25.76		25.76	Gas Syster 001	12.88	13.46	13.98
8.35		8.35	Natural Ga 001	4.18	4.36	4.53
46		46	Natural Ga 001	23.	24.04	24.97
244.74		244.74	Natural Ga 001	122.37	127.88	132.86
42.85		42.85	Natural Ga 001	21.43	22.39	23.26
497.3		497.3	Gas Syster 001	248.65	259.84	269.97
27.31		27.31	Natural Ga 001	13.66	14.27	14.83
38.13		38.13	Natural Ga 001	19.07	19.92	20.7
21.53		21.53	Natural Ga 001	10.77	11.25	11.69
97.9		97.9	Gas Syster 001	48.95	51.15	53.15
7.2		7.2	Natural Ga 001	3.6	3.76	3.91
19.97		19.97	Gas Ops A 001	9.99	10.43	10.84
84.1		84.1	Natural Ga 001	42.05	43.94	45.66
20		20	Natural Ga 001	10.	10.45	10.86
9.19		9.19	Natural Ga 001	4.6	4.8	4.99

35.49		35.49	Natural Ga 001	17.75	18.54	19.27
14.95		14.95	Natural Ga 001	7.48	7.81	8.12
31.85		31.85	Natural Ga 001	15.93	16.64	17.29
34.26		34.26	Gas Ops A 001	17.13	17.9	18.6
11.96	8.26	3.7	Gas Ops A 001	1.85	1.93	2.01
349.44		349.44	Natural Ga 001	174.72	182.58	189.7
176.25		176.25	Gas Syster 001	88.13	92.09	95.68
10.08		10.08	Natural Ga 001	5.04	5.27	5.47
54.64		54.64	Gas Ops A 001	27.32	28.55	29.66
54.79		54.79	Gas Ops A 001	27.4	28.63	29.74
8.01		8.01	Natural Ga 001	4.01	4.19	4.35
51.8		51.8	Natural Ga 001	25.9	27.07	28.12
140.52		140.52	Natural Ga 001	70.26	73.42	76.29
175		175	Gas Syster 001	87.5	91.44	95.
81.58		81.58	Natural Ga 001	40.79	42.63	44.29
475.02	327.92	147.1	Natural Ga 001	73.55	76.86	79.86
11.27		11.27	Natural Ga 001	5.64	5.89	6.12
100.53	69.4	31.13	Gas Contrc 001	15.57	16.27	16.9
20.37		20.37	Natural Ga 001	10.19	10.64	11.06
61.39		61.39	Natural Ga 001	30.7	32.08	33.33
10.24		10.24	Gas Ops A 001	5.12	5.35	5.56
91.15		91.15	Gas Syster 001	45.58	47.63	49.48
35.21		35.21	Gas Syster 001	17.61	18.4	19.11
42.66		42.66	Gas Syster 001	21.33	22.29	23.16
8.81		8.81	Gas Syster 001	4.41	4.6	4.78
104.54		104.54	Gas Syster 001	52.27	54.62	56.75
73.22		73.22	Natural Ga 001	36.61	38.26	39.75
42.87		42.87	Gas Syster 001	21.44	22.4	23.27
43.31		43.31	Gas Syster 001	21.66	22.63	23.51
14		14	Natural Ga 001	7.	7.32	7.6
13.19		13.19	Gas Syster 001	6.6	6.89	7.16
124.67		124.67	Natural Ga 001	62.34	65.14	67.68
49.38		49.38	Natural Ga 001	24.69	25.8	26.81
8.86		8.86	Natural Ga 001	4.43	4.63	4.81
62.26		62.26	Natural Ga 001	31.13	32.53	33.8
21.75		21.75	Natural Ga 001	10.88	11.36	11.81
22.36		22.36	Natural Ga 001	11.18	11.68	12.14
13		13	Gas Syster 001	6.5	6.79	7.06
1,340.76		1,340.76	Gas Syster 001	670.38	700.55	727.87
25		25	Gas Syster 001	12.5	13.06	13.57
130.25		130.25	Natural Ga 001	65.13	68.06	70.71
13		13	Gas Syster 001	6.5	6.79	7.06
125.84		125.84	Natural Ga 001	62.92	65.75	68.32
8.99		8.99	Gas Ops A 001	4.5	4.7	4.88

90.45		90.45	Natural Ga 001	45.23	47.26	49.1
-836.72		-836.72	Gas Ops A 001	-418.36	-437.19	-454.24
175		175	Gas Ops A 001	87.5	91.44	95.
45.54		45.54	Natural Ga 001	22.77	23.79	24.72
46.58		46.58	Natural Ga 001	23.29	24.34	25.29
32		32	Gas Syster 001	16.	16.72	17.37
300		300	Gas Syster 001	150.	156.75	162.86
50		50	Gas Syster 001	25.	26.13	27.14
51.41		51.41	Gas Ops A 001	25.71	26.86	27.91
121.7		121.7	Natural Ga 001	60.85	63.59	66.07
60	41.42	18.58	Gas Ops A 001	9.29	9.71	10.09
74.38		74.38	Natural Ga 001	37.19	38.86	40.38
215.89		215.89	Natural Ga 001	107.95	112.8	117.2
95		95	Gas Syster 001	47.5	49.64	51.57
182.79		182.79	Natural Ga 001	91.4	95.51	99.23
72.73		72.73	Gas Syster 001	36.37	38.	39.48
95.2		95.2	Gas Syster 001	47.6	49.74	51.68
37.5		37.5	Gas Syster 001	18.75	19.59	20.36
140.83		140.83	Natural Ga 001	70.42	73.58	76.45
85.7		85.7	Gas Syster 001	42.85	44.78	46.52
29.95		29.95	Natural Ga 001	14.98	15.65	16.26
31.21		31.21	Natural Ga 001	15.61	16.31	16.94
44.98		44.98	Gas Syster 001	22.49	23.5	24.42
103.97		103.97	Natural Ga 001	51.99	54.32	56.44
309.6		309.6	Natural Ga 001	154.8	161.77	168.07
427.51	295.12	132.39	Gas Contrc 001	66.2	69.17	71.87
68.96		68.96	Natural Ga 001	34.48	36.03	37.44
69		69	Gas Syster 001	34.5	36.05	37.46
83.13		83.13	Natural Ga 001	41.57	43.44	45.13
28.35		28.35	Natural Ga 001	14.18	14.81	15.39
146.25		146.25	Natural Ga 001	73.13	76.42	79.4
96.31		96.31	Natural Ga 001	48.16	50.32	52.28
429.94		429.94	Gas Syster 001	214.97	224.64	233.4
123		123	Gas Syster 001	61.5	64.27	66.77
8.5		8.5	Natural Ga 001	4.25	4.44	4.61
29.85		29.85	Natural Ga 001	14.93	15.6	16.2
36.87		36.87	Natural Ga 001	18.44	19.26	20.02
30.76		30.76	Gas Syster 001	15.38	16.07	16.7
10.64		10.64	Natural Ga 001	5.32	5.56	5.78
78.71		78.71	Natural Ga 001	39.36	41.13	42.73
46.76		46.76	Natural Ga 001	23.38	24.43	25.38
139.56		139.56	Natural Ga 001	69.78	72.92	75.76
182.19		182.19	Natural Ga 001	91.1	95.19	98.91
115.65	79.84	35.81	Gas Contrc 001	17.91	18.71	19.44

74.82		74.82	Natural Ga 001	37.41	39.09	40.62
8.98	6.2	2.78	Natural Ga 001	1.39	1.45	1.51
34.04		34.04	Natural Ga 001	17.02	17.79	18.48
65.72		65.72	Natural Ga 001	32.86	34.34	35.68
30.75		30.75	Natural Ga 001	15.38	16.07	16.69
11.27		11.27	Natural Ga 001	5.64	5.89	6.12
12		12	Gas Syster 001	6.	6.27	6.51
87.49		87.49	Natural Ga 001	43.75	45.71	47.5
10.5		10.5	Gas Syster 001	5.25	5.49	5.7
10.33		10.33	Gas Syster 001	5.17	5.4	5.61
0		0	Gas Ops A 001	0.	0.	0.
24.82		24.82	Gas Syster 001	12.41	12.97	13.47
49.93		49.93	Natural Ga 001	24.97	26.09	27.11
62.8		62.8	Natural Ga 001	31.4	32.81	34.09
249.31		249.31	Natural Ga 001	124.66	130.26	135.34
32		32	Gas Syster 001	16.	16.72	17.37
102		102	Natural Ga 001	51.	53.3	55.37
130.19		130.19	Natural Ga 001	65.1	68.02	70.68
11.03		11.03	Natural Ga 001	5.52	5.76	5.99
234.44	161.84	72.6	Gas Syster 001	36.3	37.93	39.41
24.22		24.22	Natural Ga 001	12.11	12.65	13.15
29.44		29.44	Gas Syster 001	14.72	15.38	15.98
14.5		14.5	Natural Ga 001	7.25	7.58	7.87
40		40	Gas Syster 001	20.	20.9	21.72
23.46		23.46	Natural Ga 001	11.73	12.26	12.74
8.75		8.75	Natural Ga 001	4.38	4.57	4.75
30.11		30.11	Natural Ga 001	15.06	15.73	16.35
224.95		224.95	Natural Ga 001	112.48	117.54	122.12
63.71		63.71	Gas Syster 001	31.86	33.29	34.59
54.83		54.83	Natural Ga 001	27.42	28.65	29.77
185.15		185.15	Gas Syster 001	92.58	96.74	100.51
314.35		314.35	Gas Syster 001	157.18	164.25	170.65
249.6		249.6	Gas Syster 001	124.8	130.42	135.5
14.25		14.25	Gas Ops A 001	7.13	7.45	7.74
123		123	Natural Ga 001	61.5	64.27	66.77
432.4		432.4	Natural Ga 001	216.2	225.93	234.74
5.59		5.59	Natural Ga 001	2.8	2.92	3.03
31.16		31.16	Gas Syster 001	15.58	16.28	16.92
28.38		28.38	Natural Ga 001	14.19	14.83	15.41
72.8		72.8	Natural Ga 001	36.4	38.04	39.52
29.73		29.73	Natural Ga 001	14.87	15.53	16.14
5.4		5.4	Natural Ga 001	2.7	2.82	2.93
12.54		12.54	Gas Ops A 001	6.27	6.55	6.81
34.16		34.16	Natural Ga 001	17.08	17.85	18.54



32.07		32.07	Natural Ga 001	16.04	16.76	17.41
78.88		78.88	Gas Syster 001	39.44	41.21	42.82
89.15	61.54	27.61	Gas Contrc 001	13.81	14.43	14.99
53.52		53.52	Natural Ga 001	26.76	27.96	29.05
28.35		28.35	Natural Ga 001	14.18	14.81	15.39
56.39		56.39	Natural Ga 001	28.2	29.46	30.61
10.25		10.25	Natural Ga 001	5.13	5.36	5.56
43		43	Gas Syster 001	21.5	22.47	23.34
122.37		122.37	Gas Syster 001	61.19	63.94	66.43
25.39		25.39	Natural Ga 001	12.7	13.27	13.78
526.85		526.85	Natural Ga 001	263.43	275.28	286.02
48.45	33.45	15	Gas Ops A 001	7.5	7.84	8.14
6.2		6.2	Natural Ga 001	3.1	3.24	3.37
148.78		148.78	Natural Ga 001	74.39	77.74	80.77
38.9		38.9	Gas Syster 001	19.45	20.33	21.12
32		32	Gas Syster 001	16.	16.72	17.37
55.37		55.37	Natural Ga 001	27.69	28.93	30.06
5.06		5.06	Natural Ga 001	2.53	2.64	2.75
147.75		147.75	Natural Ga 001	73.88	77.2	80.21
87.48		87.48	Gas Syster 001	43.74	45.71	47.49
24.61		24.61	Natural Ga 001	12.31	12.86	13.36
19		19	Gas Syster 001	9.5	9.93	10.31
42.5		42.5	Gas Syster 001	21.25	22.21	23.07
33.07		33.07	Gas Syster 001	16.54	17.28	17.95
40.4		40.4	Gas Syster 001	20.2	21.11	21.93
19.5		19.5	Gas Syster 001	9.75	10.19	10.59
39.31		39.31	Gas Syster 001	19.66	20.54	21.34
4.56		4.56	Natural Ga 001	2.28	2.38	2.48
457.56		457.56	Gas Syster 001	228.78	239.08	248.4
16.9		16.9	Natural Ga 001	8.45	8.83	9.17
12.64		12.64	Natural Ga 001	6.32	6.6	6.86
28		28	Natural Ga 001	14.	14.63	15.2
49.2		49.2	Natural Ga 001	24.6	25.71	26.71
46.76		46.76	Natural Ga 001	23.38	24.43	25.38
112.85	77.9	34.95	Gas Ops A 001	17.48	18.26	18.97
12.93		12.93	Natural Ga 001	6.47	6.76	7.02
100	69.03	30.97	Gas Ops A 001	15.49	16.18	16.81
183.77		183.77	Natural Ga 001	91.89	96.02	99.76
42		42	Natural Ga 001	21.	21.95	22.8
232.52		232.52	Natural Ga 001	116.26	121.49	126.23
128.25		128.25	Gas Syster 001	64.13	67.01	69.62
305.94	211.2	94.74	Gas Ops A 001	47.37	49.5	51.43
581.48		581.48	Natural Ga 001	290.74	303.82	315.67
627.48		627.48	Gas Syster 001	313.74	327.86	340.64

139.74		139.74	Gas Syster 001	69.87	73.01	75.86
66.83		66.83	Natural Ga 001	33.42	34.92	36.28
12.98		12.98	Natural Ga 001	6.49	6.78	7.05
256.06	176.77	79.29	Natural Ga 001	39.65	41.43	43.04
7.53		7.53	Gas Syster 001	3.77	3.93	4.09
23.76		23.76	Natural Ga 001	11.88	12.41	12.9
15.5		15.5	Natural Ga 001	7.75	8.1	8.41
137.55		137.55	Natural Ga 001	68.78	71.87	74.67
28.77		28.77	Natural Ga 001	14.39	15.03	15.62
19.48		19.48	Natural Ga 001	9.74	10.18	10.58
57.16		57.16	Natural Ga 001	28.58	29.87	31.03
87.7		87.7	Gas Syster 001	43.85	45.82	47.61
8.39		8.39	Gas Syster 001	4.2	4.38	4.55
7.62	5.26	2.36	Pipeline Su 001	1.18	1.23	1.28
315.14	217.55	97.59	Gas Mutua 001	48.8	50.99	52.98
105.44	72.78	32.66	Gas Mutua 001	16.33	17.06	17.73
103.5		103.5	Gas Failec 001	51.75	54.08	56.19
18.27		18.27	Third party 001	9.14	9.55	9.92
40.69		40.69	Third party 001	20.35	21.26	22.09
107.51		107.51	Gas Prenta 001	53.76	56.17	58.36
25.3		25.3	Third party 001	12.65	13.22	13.73
24.7		24.7	Gas Failec 001	12.35	12.91	13.41
20.03		20.03	Gas Prenta 001	10.02	10.47	10.87
6.1		6.1	Gas Failec 001	3.05	3.19	3.31
66.23		66.23	Gas Failec 001	33.12	34.61	35.95
37	25.54	11.46	Pipeline Su 001	5.73	5.99	6.22
25.58		25.58	Gas Failec 001	12.79	13.37	13.89
51.05		51.05	Gas Prenta 001	25.53	26.67	27.71
15		15	Gas Failec 001	7.5	7.84	8.14
37.04		37.04	Gas Failec 001	18.52	19.35	20.11
19.47	13.44	6.03	Pipeline Su 001	3.02	3.15	3.27
67.68		67.68	Gas Prenta 001	33.84	35.36	36.74
6.68		6.68	Gas Prenta 001	3.34	3.49	3.63
57		57	Gas Failec 001	28.5	29.78	30.94
26.9		26.9	Gas Failec 001	13.45	14.06	14.6
23	15.88	7.12	Pipeline Su 001	3.56	3.72	3.87
27.32		27.32	Gas Prenta 001	13.66	14.27	14.83
24.98		24.98	Gas Failec 001	12.49	13.05	13.56
85.13		85.13	Gas Prenta 001	42.57	44.48	46.22
7		7	Gas Failec 001	3.5	3.66	3.8
56.5	39	17.5	Pipeline Su 001	8.75	9.14	9.5
30.1		30.1	Gas Failec 001	15.05	15.73	16.34
28.65		28.65	Gas Failec 001	14.33	14.97	15.55
107.91		107.91	Gas Prenta 001	53.96	56.38	58.58

31.9	22.02	9.88	Pipeline Su 001	4.94	5.16	5.36
40.56		40.56	Gas Prenta 001	20.28	21.19	22.02
9.07		9.07	Gas Failec 001	4.54	4.74	4.92
30.45		30.45	Gas Prenta 001	15.23	15.91	16.53
23.5	16.22	7.28	Pipeline Su 001	3.64	3.8	3.95
18.98		18.98	Gas Prenta 001	9.49	9.92	10.3
44.36		44.36	Gas Prenta 001	22.18	23.18	24.08
43	29.68	13.32	Pipeline Su 001	6.66	6.96	7.23
50.08	34.57	15.51	Pipeline Su 001	7.76	8.1	8.42
26.14	18.04	8.1	Pipeline Su 001	4.05	4.23	4.4
47	32.45	14.55	Pipeline Su 001	7.28	7.6	7.9
22.22	15.34	6.88	Pipeline Su 001	3.44	3.59	3.73
29.4	20.3	9.1	Pipeline Su 001	4.55	4.75	4.94
31	21.4	9.6	Pipeline Su 001	4.8	5.02	5.21
11.1	7.66	3.44	Pipeline Su 001	1.72	1.8	1.87
41	28.3	12.7	Pipeline Su 001	6.35	6.64	6.89
32.7	22.57	10.13	Pipeline Su 001	5.07	5.29	5.5
10.8	7.46	3.34	Pipeline Su 001	1.67	1.75	1.81
20.85		20.85	Gas Prenta 001	10.43	10.89	11.32
24.5		24.5	Gas Prenta 001	12.25	12.8	13.3
21.28		21.28	Gas Prenta 001	10.64	11.12	11.55
1.02	0.7	0.32	Pipeline Su 001	0.16	0.17	0.17
25.67	17.72	7.95	Pipeline Su 001	3.98	4.15	4.32
62	42.8	19.2	Pipeline Su 001	9.6	10.03	10.42
8.27	5.71	2.56	Pipeline Su 001	1.28	1.34	1.39
1.02	0.7	0.32	Pipeline Su 001	0.16	0.17	0.17
1.05	0.72	0.33	Pipeline Su 001	0.17	0.17	0.18
19.53	13.48	6.05	Pipeline Su 001	3.03	3.16	3.28
20.11	13.88	6.23	Pipeline Su 001	3.12	3.26	3.38
1.56	1.08	0.48	Pipeline Su 001	0.24	0.25	0.26
6.66	4.6	2.06	Pipeline Su 001	1.03	1.08	1.12
19.53	13.48	6.05	Pipeline Su 001	3.03	3.16	3.28
38.54		38.54	Gas Prenta 001	19.27	20.14	20.92
42.95		42.95	Gas Prenta 001	21.48	22.44	23.32
29.87	20.62	9.25	Pipeline Su 001	4.63	4.83	5.02
56.08	38.71	17.37	Pipeline Su 001	8.69	9.08	9.43
19.95	13.77	6.18	Pipeline Su 001	3.09	3.23	3.35
7.24	5	2.24	Pipeline Su 001	1.12	1.17	1.22
46		46	Gas Failec 001	23.	24.04	24.97
105.88		105.88	Evacuate N 001	52.94	55.32	57.48
153.93		153.93	Third party 001	76.97	80.43	83.57
25.64		25.64	Gas Storm 001	12.82	13.4	13.92
8.95		8.95	Gas Storm 001	4.48	4.68	4.86
11.18		11.18	Gas Storm 001	5.59	5.84	6.07

33.97		33.97	Gas Prevel 001	16.99	17.75	18.44
21.59		21.59	Gas Prevel 001	10.8	11.28	11.72
11.58		11.58	Gas Prevel 001	5.79	6.05	6.29
26		26	Gas Prevel 001	13.	13.59	14.11
94.7		94.7	Gas Prevel 001	47.35	49.48	51.41
20.3		20.3	Gas Prevel 001	10.15	10.61	11.02
12.05		12.05	Gas Prevel 001	6.03	6.3	6.54
183		183	Gas Storm 001	91.5	95.62	99.35
117.25		117.25	Gas Storm 001	58.63	61.26	63.65
14.45		14.45	Gas Prevel 001	7.23	7.55	7.84
27		27	Gas Prevel 001	13.5	14.11	14.66
7		7	Gas Reque 001	3.5	3.66	3.8
43.17		43.17	Gas Prevel 001	21.59	22.56	23.44
13.7		13.7	Gas Prevel 001	6.85	7.16	7.44
78		78	Gas Prevel 001	39.	40.76	42.34
10.53		10.53	Gas Prevel 001	5.27	5.5	5.72
21		21	Gas Prevel 001	10.5	10.97	11.4
164		164	Gas Storm 001	82.	85.69	89.03
59.96		59.96	Gas Prevel 001	29.98	31.33	32.55
369.83		369.83	Gas Storm 001	184.92	193.24	200.77
6.97		6.97	Gas Prevel 001	3.49	3.64	3.78
46.4		46.4	Gas Prevel 001	23.2	24.24	25.19
23.87		23.87	Gas Prevel 001	11.94	12.47	12.96
20.78		20.78	Gas Prevel 001	10.39	10.86	11.28
38.25		38.25	Gas Prevel 001	19.13	19.99	20.77
19.5		19.5	Gas Storm 001	9.75	10.19	10.59
29		29	Gas Prevel 001	14.5	15.15	15.74
19.27		19.27	Gas Reque 001	9.64	10.07	10.46
34.52		34.52	Gas Prevel 001	17.26	18.04	18.74
6.8		6.8	Gas Prevel 001	3.4	3.55	3.69
13.85		13.85	Gas Prevel 001	6.93	7.24	7.52
14.25		14.25	Gas Prevel 001	7.13	7.45	7.74
44		44	Gas Prevel 001	22.	22.99	23.89
280		280	Gas Storm 001	140.	146.3	152.01
50.9		50.9	Gas Prevel 001	25.45	26.6	27.63
9		9	Gas Reque 001	4.5	4.7	4.89
0.55		0.55	Gas Prevel 001	0.28	0.29	0.3
23.25		23.25	Gas Storm 001	11.63	12.15	12.62
33		33	Gas Prevel 001	16.5	17.24	17.91
15.75		15.75	OR Dist En 001	7.88	8.23	8.55
9.25		9.25	Gas Prevel 001	4.63	4.83	5.02
280	193.29	86.71	Gas Mutua 001	43.36	45.31	47.07
24.95		24.95	Gas Prevel 001	12.48	13.04	13.54
19.5		19.5	Gas Prevel 001	9.75	10.19	10.59

16.75			16.75	OR Dist En 001	8.38	8.75	9.09
38.74			38.74	OR Dist En 001	19.37	20.24	21.03
280		193.29	86.71	Gas Mutua 001	43.36	45.31	47.07
8.6			8.6	OR Dist En 001	4.3	4.49	4.67
13.67			13.67	Gas Prevel 001	6.84	7.14	7.42
12.91			12.91	Gas Prevel 001	6.46	6.75	7.01
120		82.84	37.16	Gas Mutua 001	18.58	19.42	20.17
8.9			8.9	Gas Prevel 001	4.45	4.65	4.83
13.88			13.88	Gas Prevel 001	6.94	7.25	7.54
29.93			29.93	OR Dist En 001	14.97	15.64	16.25
24.97			24.97	OR Dist En 001	12.49	13.05	13.56
14.25			14.25	Gas Prevel 001	7.13	7.45	7.74
560		386.58	173.42	Gas Mutua 001	86.71	90.61	94.15
560		386.58	173.42	Gas Mutua 001	86.71	90.61	94.15
21.57			21.57	OR Dist En 001	10.79	11.27	11.71
30.08			30.08	Gas Prevel 001	15.04	15.72	16.33
5.31			5.31	Gas Prevel 001	2.66	2.77	2.88
25.16			25.16	OR Dist En 001	12.58	13.15	13.66
10.82			10.82	Gas Prevel 001	5.41	5.65	5.87
31.55			31.55	Gas Prevel 001	15.78	16.48	17.13
21.7			21.7	Gas Prevel 001	10.85	11.34	11.78
8.86			8.86	Gas Prevel 001	4.43	4.63	4.81
8.69			8.69	Gas Prevel 001	4.35	4.54	4.72
12.08			12.08	Gas Prevel 001	6.04	6.31	6.56
16			16	Gas Prevel 001	8.	8.36	8.69
20.5			20.5	Gas Prevel 001	10.25	10.71	11.13
11.5			11.5	Gas Prevel 001	5.75	6.01	6.24
18.95			18.95	OR Dist En 001	9.48	9.9	10.29
30			30	Gas Prevel 001	15.	15.68	16.29
18.04			18.04	OR Dist En 001	9.02	9.43	9.79
1,080		745.55	334.45	Gas Mutua 001	167.23	174.75	181.57
12.78			12.78	OR Dist En 001	6.39	6.68	6.94
37.25	19.4	12.7	5.15	Call Center 001	2.58	2.69	2.8
226.79	118.11	77.34	31.34	Call Center 001	15.67	16.38	17.01
62.51	32.55	21.32	8.64	Call Center 001	4.32	4.51	4.69
20	10.42	6.82	2.76	Call Center 001	1.38	1.44	1.5
31.31	16.3	10.68	4.33	Call Center 001	2.17	2.26	2.35
76.07	39.61	25.94	10.52	Call Center 001	5.26	5.5	5.71
162.83	84.8	55.53	22.5	Call Center 001	11.25	11.76	12.21
33	17.19	11.25	4.56	Call Center 001	2.28	2.38	2.48
300	156.23	102.31	41.46	Call Center 001	20.73	21.66	22.51
93.85	48.87	32	12.98	Call Center 001	6.49	6.78	7.05
-11.25	-5.86	-3.84	-1.55	Call Center 001	-0.78	-0.81	-0.84
55.91	29.12	19.07	7.72	Call Center 001	3.86	4.03	4.19

120.01	62.5	40.93	16.58	Call Center 001	8.29	8.66	9.
86.63	45.11	29.54	11.98	Call Center 001	5.99	6.26	6.5
114.69	59.73	39.11	15.85	Call Center 001	7.93	8.28	8.6
200	104.15	68.2	27.65	Call Center 001	13.83	14.45	15.01
50	26.04	17.05	6.91	Training - C 001	3.46	3.61	3.75
33	17.19	11.25	4.56	Call Center 001	2.28	2.38	2.48
-180	-93.74	-61.38	-24.88	Call Center 001	-12.44	-13.	-13.51
150	78.11	51.15	20.74	Call Center 001	10.37	10.84	11.26
396.5	206.48	135.21	54.81	Call Center 001	27.41	28.64	29.76
288.65	150.32	98.44	39.89	Call Center 001	19.95	20.84	21.66
64.33	33.5	21.94	8.89	Call Center 001	4.45	4.65	4.83
30	15.62	10.23	4.15	Call Center 001	2.08	2.17	2.25
24.01	12.5	8.19	3.32	Call Center 001	1.66	1.73	1.8
200	104.15	68.2	27.65	Call Center 001	13.83	14.45	15.01
60.62	31.57	20.67	8.38	Call Center 001	4.19	4.38	4.55
-11.26	-5.86	-3.84	-1.56	Call Center 001	-0.78	-0.82	-0.85
50.3	26.19	17.15	6.96	Call Center 001	3.48	3.64	3.78
345.86	180.11	117.95	47.8	Call Center 001	23.9	24.98	25.95
-250	-130.19	-85.26	-34.55	Call Center 001	-17.28	-18.05	-18.76
207.18	107.89	70.65	28.64	Call Center 001	14.32	14.96	15.55
36.28	18.89	12.37	5.02	Call Center 001	2.51	2.62	2.73
280	145.81	95.49	38.7	Call Center 001	19.35	20.22	21.01
16.21	8.44	5.53	2.24	Call Center 001	1.12	1.17	1.22
24.26	12.63	8.27	3.36	Call Center 001	1.68	1.76	1.82
173.94	90.58	59.32	24.04	Call Center 001	12.02	12.56	13.05
180.9	94.21	61.69	25	Call Center 001	12.5	13.06	13.57
146.48	76.28	49.95	20.25	Call Center 001	10.13	10.58	10.99
58	30.21	19.78	8.01	Call Center 001	4.01	4.19	4.35
-11.26	-5.86	-3.84	-1.56	Call Center 001	-0.78	-0.82	-0.85
75.78	39.46	25.84	10.48	Call Center 001	5.24	5.48	5.69
101	52.6	34.44	13.96	Call Center 001	6.98	7.29	7.58
396.5	206.48	135.21	54.81	Call Center 001	27.41	28.64	29.76
256.72	133.69	87.55	35.48	Call Center 001	17.74	18.54	19.26
24.01	12.5	8.19	3.32	Call Center 001	1.66	1.73	1.8
47.53	24.75	16.21	6.57	Call Center 001	3.29	3.43	3.57
33.91	17.66	11.56	4.69	Call Center 001	2.35	2.45	2.55
98.76	51.43	33.68	13.65	Call Center 001	6.83	7.13	7.41
5	2.6	1.71	0.69	Call Center 001	0.35	0.36	0.37
128.59	66.96	43.85	17.78	Call Center 001	8.89	9.29	9.65
24.01	12.5	8.19	3.32	Call Center 001	1.66	1.73	1.8
77.58	40.4	26.45	10.73	Call Center 001	5.37	5.61	5.83
250	130.19	85.26	34.55	Call Center 001	17.28	18.05	18.76
31.31	16.3	10.68	4.33	Call Center 001	2.17	2.26	2.35
383.04	199.47	130.62	52.95	Call Center 001	26.48	27.67	28.75

38.3	19.95	13.06	5.29	Call Center 001	2.65	2.76	2.87
80.01	41.67	27.29	11.05	Call Center 001	5.53	5.77	6.
41.7	21.72	14.22	5.76	Call Center 001	2.88	3.01	3.13
47.54	24.76	16.21	6.57	Call Center 001	3.29	3.43	3.57
41.17	21.44	14.04	5.69	Call Center 001	2.85	2.97	3.09
22.55	11.74	7.69	3.12	Call Center 001	1.56	1.63	1.69
107.97	56.23	36.82	14.92	Call Center 001	7.46	7.8	8.1
24.01	12.5	8.19	3.32	Call Center 001	1.66	1.73	1.8
18.46	9.61	6.3	2.55	Call Center 001	1.28	1.33	1.38
114.71	59.74	39.12	15.85	Call Center 001	7.93	8.28	8.6
176.9	92.12	60.33	24.45	Call Center 001	12.23	12.78	13.27
205.82	107.18	70.19	28.45	Call Center 001	14.23	14.87	15.44
31.46	16.38	10.73	4.35	Call Center 001	2.18	2.27	2.36
54.88	28.58	18.72	7.58	Call Center 001	3.79	3.96	4.12
51.72	26.93	17.64	7.15	Call Center 001	3.58	3.74	3.88
42.19	21.97	14.39	5.83	Call Center 001	2.92	3.05	3.16
65.52	34.12	22.34	9.06	Call Center 001	4.53	4.73	4.92
396.57	206.52	135.24	54.81	Call Center 001	27.41	28.64	29.76
8.87	4.62	3.02	1.23	Call Center 001	0.62	0.64	0.67
93.74	48.82	31.97	12.95	Call Center 001	6.48	6.77	7.03
62.78	32.69	21.41	8.68	Call Center 001	4.34	4.54	4.71
19.66	10.24	6.7	2.72	Call Center 001	1.36	1.42	1.48
396.5	206.48	135.21	54.81	Call Center 001	27.41	28.64	29.76
244.72	127.43	83.5	33.79	Call Center 001	16.9	17.66	18.34
60.85	31.69	20.75	8.41	Call Center 001	4.21	4.39	4.57
68.36	35.6	23.31	9.45	Call Center 001	4.73	4.94	5.13
78.64	40.95	26.82	10.87	Call Center 001	5.44	5.68	5.9
40.03	20.85	13.65	5.53	Call Center 001	2.77	2.89	3.
37.96	19.77	12.95	5.24	Call Center 001	2.62	2.74	2.84
108.48	56.49	36.99	15	Call Center 001	7.5	7.84	8.14
52.81	27.5	18.01	7.3	Call Center 001	3.65	3.81	3.96
24.04	12.52	8.2	3.32	Call Center 001	1.66	1.73	1.8
33	17.19	11.25	4.56	Call Center 001	2.28	2.38	2.48
-11.25	-5.86	-3.84	-1.55	Call Center 001	-0.78	-0.81	-0.84
33.8	17.6	11.53	4.67	Call Center 001	2.34	2.44	2.54
68.7	35.78	23.43	9.49	Call Center 001	4.75	4.96	5.15
303.4	158	103.48	41.92	Call Center 001	20.96	21.9	22.76
79.27	41.28	27.03	10.96	Call Center 001	5.48	5.73	5.95
51.72	26.93	17.64	7.15	Call Center 001	3.58	3.74	3.88
170.64	88.86	58.19	23.59	Call Center 001	11.8	12.33	12.81
-300	-156.23	-102.31	-41.46	Call Center 001	-20.73	-21.66	-22.51
354.44	184.58	120.87	48.99	Call Center 001	24.5	25.6	26.6
40.02	20.84	13.65	5.53	Call Center 001	2.77	2.89	3.
400	208.3	136.41	55.29	Call Center 001	27.65	28.89	30.02

-100	-69.82	-20.88	-9.3	Admin Acti 001	-4.65	-4.86	-5.05
100	69.82	20.88	9.3	Admin Acti 001	4.65	4.86	5.05
114.69	59.73	39.11	15.85	Call Center 001	7.93	8.28	8.6
83.74	43.61	28.56	11.57	Call Center 001	5.79	6.05	6.28
14.95			14.95	Oregon Sa 001	7.48	7.81	8.12
12.43			12.43	Oregon Sa 001	6.22	6.49	6.75
58			58	Oregon Sa 001	29.	30.31	31.49
8.45			8.45	Oregon Sa 001	4.23	4.42	4.59
46			46	Oregon Sa 001	23.	24.04	24.97
37.76			37.76	Oregon Sa 001	18.88	19.73	20.5
96.6			96.6	Oregon Sa 001	48.3	50.47	52.44
18.95			18.95	Oregon Sa 001	9.48	9.9	10.29
20.96	10.92	7.15	2.89	Common S 001	1.45	1.51	1.57
28.76	20.08	6.01	2.67	ET Operati 001	1.34	1.4	1.45
14.27	9.96	2.98	1.33	ET Delivery 001	0.67	0.69	0.72
12.2	8.52	2.55	1.13	Company L 001	0.57	0.59	0.61
11	7.68	2.3	1.02	ET Operati 001	0.51	0.53	0.55
13.89	9.7	2.9	1.29	ET Operati 001	0.65	0.67	0.7
28.6	19.97	5.97	2.66	ET Operati 001	1.33	1.39	1.44
43.57	30.42	9.1	4.05	ET Operati 001	2.03	2.12	2.2
1,000	698.22	208.82	92.96	Company L 001	46.48	48.57	50.47
8.25	5.76	1.72	0.77	ET Operati 001	0.39	0.4	0.42
13.39	9.35	2.8	1.24	ET Operati 001	0.62	0.65	0.67
36.88	25.75	7.7	3.43	ET Operati 001	1.72	1.79	1.86
9.45	6.6	1.97	0.88	ET Operati 001	0.44	0.46	0.48
1,000	698.22	208.82	92.96	Company L 001	46.48	48.57	50.47
1,000	698.22	208.82	92.96	Company L 001	46.48	48.57	50.47
10.03	7	2.09	0.94	ET Operati 001	0.47	0.49	0.51
2,500	1,745.55	522.05	232.4	Company L 001	116.2	121.43	126.16
22.87	15.96	4.77	2.14	ET Operati 001	1.07	1.12	1.16
10.71	7.48	2.24	0.99	ET Operati 001	0.5	0.52	0.54
56.83	39.68	11.87	5.28	Company L 001	2.64	2.76	2.87
2,500	1,745.55	522.05	232.4	Company L 001	116.2	121.43	126.16
50.34	35.15	10.51	4.68	Risk Mgmt 001	2.34	2.45	2.54
83.67	58.42	17.47	7.78	Gen Safety 001	3.89	4.07	4.22
63.21	44.13	13.2	5.88	ET Admin ( 001	2.94	3.07	3.19
617.95	431.47	129.04	57.44	A and G Cc 001	28.72	30.01	31.18
84.76	59.18	17.7	7.88	Admin Acti 001	3.94	4.12	4.28
224.88	157.02	46.96	20.9	Admin Acti 001	10.45	10.92	11.35
55.74	38.92	11.64	5.18	Gen Safety 001	2.59	2.71	2.81
54.34	37.94	11.35	5.05	ET EOP C( 001	2.53	2.64	2.74
20.28	14.16	4.23	1.89	Common-E 001	0.95	0.99	1.03
39.87	27.84	8.33	3.7	Gen Safety 001	1.85	1.93	2.01
129.46	90.39	27.03	12.04	ET EOP C( 001	6.02	6.29	6.54



326.92	228.26	68.27	30.39	Admin Acti 001	15.2	15.88	16.5
119.45	83.4	24.94	11.11	ET Admin ( 001	5.56	5.8	6.03
14.15	9.88	2.95	1.32	Admin Acti 001	0.66	0.69	0.72
-742.62	-518.51	-155.07	-69.04	Vendor/Prc 001	-34.52	-36.07	-37.48
29.81	20.81	6.22	2.78	ET Admin ( 001	1.39	1.45	1.51
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
60	41.89	12.53	5.58	Gen Safety 001	2.79	2.92	3.03
9.67	6.75	2.02	0.9	ET Operati 001	0.45	0.47	0.49
21.65	15.12	4.52	2.01	Gen Safety 001	1.01	1.05	1.09
20	13.96	4.18	1.86	Employment 001	0.93	0.97	1.01
10.95	7.65	2.29	1.01	Employment 001	0.51	0.53	0.55
30.69	21.43	6.41	2.85	Admin Acti 001	1.43	1.49	1.55
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
80.74	56.37	16.86	7.51	Gen Safety 001	3.76	3.92	4.08
38	26.53	7.94	3.53	Common-E 001	1.77	1.84	1.92
42.23	29.49	8.82	3.92	Gen Safety 001	1.96	2.05	2.13
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
11.17	7.8	2.33	1.04	ET Operati 001	0.52	0.54	0.56
742.62	518.51	155.07	69.04	Vendor/Prc 001	34.52	36.07	37.48
854.44	596.6	178.45	79.39	Admin Acti 001	39.7	41.48	43.1
34.87	24.35	7.28	3.24	Gen Safety 001	1.62	1.69	1.76
39.05	27.27	8.15	3.63	Common-E 001	1.82	1.9	1.97
3.76	2.63	0.79	0.34	Gen Safety 001	0.17	0.18	0.18
48.88	34.13	10.21	4.54	Employment 001	2.27	2.37	2.46
40	27.93	8.35	3.72	Admin Acti 001	1.86	1.94	2.02
13.35	9.32	2.79	1.24	Gen Safety 001	0.62	0.65	0.67
74.07	51.72	15.47	6.88	ET Admin ( 001	3.44	3.59	3.73
146.87	102.55	30.67	13.65	Company L 001	6.83	7.13	7.41
2.75	1.92	0.57	0.26	Common-E 001	0.13	0.14	0.14
26.63	18.59	5.56	2.48	Vendor/Prc 001	1.24	1.3	1.35
72.72	50.77	15.19	6.76	ET Admin ( 001	3.38	3.53	3.67
19.01	13.27	3.97	1.77	Gen Safety 001	0.89	0.92	0.96
0	0	0	0	Admin Acti 001	0.	0.	0.
37.07	25.88	7.74	3.45	Common-E 001	1.73	1.8	1.87
-157.09	-109.68	-32.8	-14.61	Admin Acti 001	-7.31	-7.63	-7.93
113.78	79.44	23.76	10.58	Accounting 001	5.29	5.53	5.74
18	12.57	3.76	1.67	Employment 001	0.84	0.87	0.91
122.49	85.52	25.58	11.39	ET Operati 001	5.7	5.95	6.18
44.03	30.74	9.19	4.1	Admin Acti 001	2.05	2.14	2.23
36.06	25.18	7.53	3.35	Admin Acti 001	1.68	1.75	1.82
10.7	7.47	2.23	1	ET Operati 001	0.5	0.52	0.54
10.89	7.6	2.27	1.02	ET Operati 001	0.51	0.53	0.55
176.98	123.57	36.96	16.45	Admin Acti 001	8.23	8.6	8.93
11.93	8.33	2.49	1.11	ET Admin ( 001	0.56	0.58	0.6

59.75	41.72	12.48	5.55	Admin Acti	001	2.78	2.9	3.01
303.3	211.77	63.34	28.19	Admin Acti	001	14.1	14.73	15.3
103.72	72.42	21.66	9.64	Gen Safety	001	4.82	5.04	5.23
550.34	384.26	114.92	51.16	A and G Co	001	25.58	26.73	27.77
4.25	2.97	0.89	0.39	Employment	001	0.2	0.2	0.21
81.04	56.58	16.92	7.54	Admin Acti	001	3.77	3.94	4.09
-300		-207.1	-92.9	Natural Ga	001	-46.45	-48.54	-50.43
226.15	157.9	47.22	21.03	ET Admin	001	10.52	10.99	11.42
21.6	15.08	4.5	2.02	Gen Safety	001	1.01	1.06	1.1
83.02	57.97	17.34	7.71	Gen Safety	001	3.86	4.03	4.19
109.34	76.34	22.83	10.17	ET EOP Co	001	5.09	5.31	5.52
109.35	76.35	22.83	10.17	ET EOP Co	001	5.09	5.31	5.52
9.56	6.67	2	0.89	ET Operati	001	0.45	0.47	0.48
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
45.71	31.92	9.55	4.24	ET Admin	001	2.12	2.22	2.3
206.35	144.08	43.09	19.18	Admin Acti	001	9.59	10.02	10.41
232.61	162.41	48.57	21.63	Admin Acti	001	10.82	11.3	11.74
92	64.24	19.21	8.55	Gen Safety	001	4.28	4.47	4.64
300	209.47	62.65	27.88	Employment	001	13.94	14.57	15.14
33.86	23.64	7.07	3.15	"Business I	001	1.58	1.65	1.71
8.97	6.26	1.87	0.84	ET Operati	001	0.42	0.44	0.46
36.99	25.83	7.72	3.44	Gen Safety	001	1.72	1.8	1.87
28.53	19.92	5.96	2.65	ET Operati	001	1.33	1.38	1.44
23.51		16.23	7.28	A and G Ga	001	3.64	3.8	3.95
205.66	143.6	42.95	19.11	Admin Acti	001	9.56	9.98	10.37
71.53	49.94	14.94	6.65	EDBT Corr	001	3.33	3.47	3.61
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
945.19	659.95	197.37	87.87	Admin Acti	001	43.94	45.91	47.7
86.51	60.4	18.07	8.04	Employment	001	4.02	4.2	4.36
120.93	84.44	25.25	11.24	Contract S	001	5.62	5.87	6.1
29.07	20.29	6.07	2.71	ET Admin	001	1.36	1.42	1.47
35.34	24.67	7.38	3.29	Common-E	001	1.65	1.72	1.79
19.02	13.28	3.97	1.77	Gen Safety	001	0.89	0.92	0.96
120	83.79	25.06	11.15	Admin Acti	001	5.58	5.83	6.05
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
1.9	1.33	0.4	0.17	Admin Acti	001	0.09	0.09	0.09
22.84	15.95	4.77	2.12	Gen Safety	001	1.06	1.11	1.15
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
29.81	20.81	6.22	2.78	ET Admin	001	1.39	1.45	1.51
149.3	104.24	31.18	13.88	Admin Acti	001	6.94	7.25	7.54
4.91	3.43	1.03	0.45	Gen Safety	001	0.23	0.24	0.24
14.36	10.03	3	1.33	Employment	001	0.67	0.69	0.72
19.71	13.76	4.12	1.83	Employment	001	0.92	0.96	0.99
370.23	258.5	77.31	34.42	Admin Acti	001	17.21	17.98	18.69

17	11.87	3.55	1.58	Gen Safety 001	0.79	0.83	0.86
71.25	49.75	14.88	6.62	ET Admin (001	3.31	3.46	3.59
120.95	84.45	25.26	11.24	Gen Safety 001	5.62	5.87	6.1
81	56.56	16.91	7.53	Common-E 001	3.77	3.93	4.09
188.44	131.57	39.35	17.52	Admin Acti 001	8.76	9.15	9.51
237.42	165.77	49.58	22.07	Admin Acti 001	11.04	11.53	11.98
36.44	25.44	7.61	3.39	Admin Acti 001	1.7	1.77	1.84
21.3	14.87	4.45	1.98	Admin Acti 001	0.99	1.03	1.07
77.52	54.13	16.19	7.2	Gen Safety 001	3.6	3.76	3.91
68.14	47.58	14.23	6.33	Common-E 001	3.17	3.31	3.44
25.15	17.56	5.25	2.34	Gen Safety 001	1.17	1.22	1.27
8.5	5.93	1.77	0.8	Employmer 001	0.4	0.42	0.43
81.04	56.58	16.92	7.54	ET Admin (001	3.77	3.94	4.09
100.28	70.02	20.94	9.32	Company L 001	4.66	4.87	5.06
28.95	20.21	6.05	2.69	Gen Safety 001	1.35	1.41	1.46
6.13	4.28	1.28	0.57	Analysts M 001	0.29	0.3	0.31
60	41.89	12.53	5.58	Gen Safety 001	2.79	2.92	3.03
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
19.95	13.93	4.17	1.85	ET Operati 001	0.93	0.97	1.
18.57	12.97	3.88	1.72	Gen Safety 001	0.86	0.9	0.93
20	13.96	4.18	1.86	Gen Safety 001	0.93	0.97	1.01
14.15	9.88	2.95	1.32	Gen Safety 001	0.66	0.69	0.72
41.69	29.11	8.7	3.88	Employmer 001	1.94	2.03	2.11
4	2.79	0.84	0.37	Admin Acti 001	0.19	0.19	0.2
9.72	6.79	2.03	0.9	ET Operati 001	0.45	0.47	0.49
25.94	18.11	5.42	2.41	Company L 001	1.21	1.26	1.31
39.11	27.31	8.17	3.63	Employmer 001	1.82	1.9	1.97
12.9	9.01	2.69	1.2	Gen Safety 001	0.6	0.63	0.65
1,500	1,047.33	313.23	139.44	Gen Safety 001	69.72	72.86	75.7
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
61.63	43.03	12.87	5.73	Gen Safety 001	2.87	2.99	3.11
75.92	53.01	15.85	7.06	Common-E 001	3.53	3.69	3.83
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
225.37	157.36	47.06	20.95	Admin Acti 001	10.48	10.95	11.37
27.45	19.17	5.73	2.55	ET Operati 001	1.28	1.33	1.38
-123.13	-85.97	-25.71	-11.45	ET EOP C(001	-5.73	-5.98	-6.22
28.72	20.05	6	2.67	Gen Safety 001	1.34	1.4	1.45
315.27	220.13	65.83	29.31	Admin Acti 001	14.66	15.31	15.91
80.07	55.91	16.72	7.44	EDBT Corr 001	3.72	3.89	4.04
99.23	69.28	20.72	9.23	ET Admin (001	4.62	4.82	5.01
223.96	156.37	46.77	20.82	Admin Acti 001	10.41	10.88	11.3
12.63	8.82	2.64	1.17	Gen Safety 001	0.59	0.61	0.64
11.27	7.87	2.35	1.05	ET Operati 001	0.53	0.55	0.57
71	49.57	14.83	6.6	Gen Safety 001	3.3	3.45	3.58

218.47	152.54	45.62	20.31	ET Admin (001	10.16	10.61	11.03
54.93	38.35	11.47	5.11	Gen Safety 001	2.56	2.67	2.77
9	6.28	1.88	0.84	Gen Safety 001	0.42	0.44	0.46
60	41.89	12.53	5.58	Gen Safety 001	2.79	2.92	3.03
12.95	9.04	2.7	1.21	Gen Safety 001	0.61	0.63	0.66
142	99.15	29.65	13.2	Accounting 001	6.6	6.9	7.17
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
5.97	4.17	1.25	0.55	ET Operati 001	0.28	0.29	0.3
6.61	4.62	1.38	0.61	Common-E 001	0.31	0.32	0.33
7.37	5.15	1.54	0.68	Employment 001	0.34	0.36	0.37
200.94	140.3	41.96	18.68	ET Admin (001	9.34	9.76	10.14
213.25	148.9	44.53	19.82	Admin Acti 001	9.91	10.36	10.76
42.57	29.72	8.89	3.96	Gen Safety 001	1.98	2.07	2.15
255.04	178.07	53.26	23.71	Admin Acti 001	11.86	12.39	12.87
22.87	15.97	4.78	2.12	Risk Mgmt 001	1.06	1.11	1.15
68.07	47.53	14.21	6.33	Common-E 001	3.17	3.31	3.44
83.07	58	17.35	7.72	Gen Safety 001	3.86	4.03	4.19
815.32	569.27	170.26	75.79	Admin Acti 001	37.9	39.6	41.14
27.82	19.43	5.81	2.58	ET Admin (001	1.29	1.35	1.4
13.85	9.67	2.89	1.29	Admin Acti 001	0.65	0.67	0.7
3.31	2.31	0.69	0.31	Employment 001	0.16	0.16	0.17
35.66	24.9	7.45	3.31	Gen Safety 001	1.66	1.73	1.8
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
275.96	192.68	57.63	25.65	Admin Acti 001	12.83	13.4	13.92
105	73.31	21.93	9.76	Common-E 001	4.88	5.1	5.3
35.94	25.09	7.5	3.35	Gen Safety 001	1.68	1.75	1.82
173.92	121.43	36.32	16.17	ET Delivery 001	8.09	8.45	8.78
140	97.75	29.23	13.02	Gen Safety 001	6.51	6.8	7.07
32.18	22.47	6.72	2.99	Gen Safety 001	1.5	1.56	1.62
12.73	8.89	2.66	1.18	ET Operati 001	0.59	0.62	0.64
16.73	11.68	3.49	1.56	Company L 001	0.78	0.82	0.85
27.6	19.28	5.76	2.56	ET Arch Pl 001	1.28	1.34	1.39
8.64	6.03	1.8	0.81	Mobile Disp 001	0.41	0.42	0.44
24.5	17.11	5.12	2.27	Admin Acti 001	1.14	1.19	1.23
20.48	14.3	4.28	1.9	Admin Acti 001	0.95	0.99	1.03
71.25	49.75	14.88	6.62	Admin Acti 001	3.31	3.46	3.59
226.88	158.41	47.38	21.09	Admin Acti 001	10.55	11.02	11.45
97.04	67.76	20.26	9.02	Admin Acti 001	4.51	4.71	4.9
24.8	17.32	5.18	2.3	Admin Acti 001	1.15	1.2	1.25
145.42	101.54	30.37	13.51	Admin Acti 001	6.76	7.06	7.33
1,038.93	725.4	216.95	96.58	ET Admin (001	48.29	50.46	52.43
78.31	54.68	16.35	7.28	Outsourcec 001	3.64	3.8	3.95
39.04	27.26	8.15	3.63	Admin Acti 001	1.82	1.9	1.97
29.63	20.69	6.19	2.75	Gen Safety 001	1.38	1.44	1.49

199.54	139.32	41.67	18.55	Employment	001	9.28	9.69	10.07
330.43	230.71	69	30.72	Admin Acti	001	15.36	16.05	16.68
21.3	14.87	4.45	1.98	Admin Acti	001	0.99	1.03	1.07
35.65	24.89	7.44	3.32	Admin Acti	001	1.66	1.73	1.8
15.47	10.8	3.23	1.44	ET Operati	001	0.72	0.75	0.78
8.34	5.82	1.74	0.78	Gen Safety	001	0.39	0.41	0.42
35.49	24.78	7.41	3.3	Gen Safety	001	1.65	1.72	1.79
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
105.94	73.96	22.14	9.84	Gen Safety	001	4.92	5.14	5.34
3.3	2.3	0.69	0.31	Common-E	001	0.16	0.16	0.17
214.53	149.79	44.8	19.94	EDBT Corr	001	9.97	10.42	10.82
101.74	71.04	21.25	9.45	Employment	001	4.73	4.94	5.13
23.96	16.73	5	2.23	Admin Acti	001	1.12	1.17	1.21
67.22	46.94	14.04	6.24	Gen Safety	001	3.12	3.26	3.39
41.16	28.74	8.6	3.82	ET Admin (	001	1.91	2.	2.07
70.76	49.41	14.78	6.57	Admin Acti	001	3.29	3.43	3.57
1.9	1.33	0.4	0.17	Admin Acti	001	0.09	0.09	0.09
69.59	48.59	14.53	6.47	Internal Co	001	3.24	3.38	3.51
4.93	3.44	1.03	0.46	Gen Safety	001	0.23	0.24	0.25
6.61	4.62	1.38	0.61	Employment	001	0.31	0.32	0.33
10	6.98	2.09	0.93	Admin Acti	001	0.47	0.49	0.5
60	41.89	12.53	5.58	Gen Safety	001	2.79	2.92	3.03
30.98	21.63	6.47	2.88	EDBT Corr	001	1.44	1.5	1.56
193.12	134.84	40.33	17.95	ET Admin (	001	8.98	9.38	9.74
134	93.56	27.98	12.46	ET Admin (	001	6.23	6.51	6.76
71.53	49.94	14.94	6.65	Admin Acti	001	3.33	3.47	3.61
67.61	47.21	14.12	6.28	Employment	001	3.14	3.28	3.41
48	33.51	10.02	4.47	Company L	001	2.24	2.34	2.43
309	215.75	64.53	28.72	ET Arch Pl	001	14.36	15.01	15.59
24.39	17.03	5.09	2.27	Gen Safety	001	1.14	1.19	1.23
301.69	210.65	63	28.04	Admin Acti	001	14.02	14.65	15.22
2.24	1.56	0.47	0.21	Admin Acti	001	0.11	0.11	0.11
11.42	7.97	2.38	1.07	ET Operati	001	0.54	0.56	0.58
21.56	15.05	4.5	2.01	Gen Safety	001	1.01	1.05	1.09
30.13	21.04	6.29	2.8	Common-E	001	1.4	1.46	1.52
16.38	11.44	3.42	1.52	Gen Safety	001	0.76	0.79	0.83
36.55	25.52	7.63	3.4	ET Admin (	001	1.7	1.78	1.85
10.95	7.65	2.29	1.01	Employment	001	0.51	0.53	0.55
77.2	53.91	16.12	7.17	Gen Safety	001	3.59	3.75	3.89
13.98	9.76	2.92	1.3	Admin Acti	001	0.65	0.68	0.71
10.89	7.61	2.27	1.01	Gen Safety	001	0.51	0.53	0.55
74.07	51.72	15.47	6.88	ET Admin (	001	3.44	3.59	3.73
63.11	44.06	13.18	5.87	Admin Acti	001	2.94	3.07	3.19
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03

47.36	33.07	9.89	4.4	ET Operati	001	2.2	2.3	2.39
-12.95	-9.04	-2.7	-1.21	Gen Safety	001	-0.61	-0.63	-0.66
280.69	195.98	58.61	26.1	Employment	001	13.05	13.64	14.17
90.69	63.32	18.94	8.43	Gen Safety	001	4.22	4.4	4.58
38.56	26.92	8.05	3.59	ET Operati	001	1.8	1.88	1.95
18.13	12.66	3.79	1.68	Admin Acti	001	0.84	0.88	0.91
17.42	12.16	3.64	1.62	Company L	001	0.81	0.85	0.88
50	34.91	10.44	4.65	Admin Acti	001	2.33	2.43	2.52
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
30.98	21.63	6.47	2.88	Admin Acti	001	1.44	1.5	1.56
12.78	8.92	2.67	1.19	Admin Acti	001	0.6	0.62	0.65
27.98	19.54	5.84	2.6	Gen Safety	001	1.3	1.36	1.41
5.32	3.71	1.11	0.5	Admin Acti	001	0.25	0.26	0.27
60	41.89	12.53	5.58	Gen Safety	001	2.79	2.92	3.03
29.82	20.82	6.23	2.77	Admin Acti	001	1.39	1.45	1.5
93.26	65.12	19.47	8.67	A and G Co	001	4.34	4.53	4.71
31.54	22.02	6.59	2.93	Gen Safety	001	1.47	1.53	1.59
135.2	94.4	28.23	12.57	Admin Acti	001	6.29	6.57	6.82
35	24.44	7.31	3.25	Admin Acti	001	1.63	1.7	1.76
18.19	12.7	3.8	1.69	Admin Acti	001	0.85	0.88	0.92
8.81	6.15	1.84	0.82	Common-E	001	0.41	0.43	0.45
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
431.57	301.33	90.12	40.12	ET Admin (	001	20.06	20.96	21.78
36.99	25.84	7.72	3.43	ET Arch Pl	001	1.72	1.79	1.86
10.24	7.15	2.14	0.95	Gen Safety	001	0.48	0.5	0.52
484.49	338.28	101.17	45.04	Admin Acti	001	22.52	23.53	24.45
65.95	46.05	13.77	6.13	Common-E	001	3.07	3.2	3.33
4.4	3.07	0.92	0.41	Common-E	001	0.21	0.21	0.22
3,044.65	2,125.84	635.78	283.03	Admin Acti	001	141.52	147.88	153.65
97.04	67.76	20.26	9.02	ET Admin (	001	4.51	4.71	4.9
12.95	9.04	2.7	1.21	Gen Safety	001	0.61	0.63	0.66
133.95	93.53	27.97	12.45	Accounting	001	6.23	6.51	6.76
28.48	19.89	5.94	2.65	Common-E	001	1.33	1.38	1.44
447.17	312.22	93.38	41.57	Admin Acti	001	20.79	21.72	22.57
21.48	15	4.49	1.99	Admin Acti	001	1.	1.04	1.08
2,535.24	1,770.16	529.41	235.67	Gen Safety	001	117.84	123.14	127.94
138.2	96.49	28.86	12.85	ET Operati	001	6.43	6.71	6.98
22.11	15.44	4.62	2.05	Employment	001	1.03	1.07	1.11
179.14	125.08	37.41	16.65	Employment	001	8.33	8.7	9.04
32.17	22.46	6.72	2.99	ET Operati	001	1.5	1.56	1.62
5.06	3.53	1.06	0.47	Gen Safety	001	0.24	0.25	0.26
104.48	72.95	21.82	9.71	ET Admin (	001	4.86	5.07	5.27
17.42	12.16	3.64	1.62	Company L	001	0.81	0.85	0.88
17.42	12.16	3.64	1.62	Company L	001	0.81	0.85	0.88

18.99	13.26	3.97	1.76	Gen Safety 001	0.88	0.92	0.96
49.64	34.65	10.37	4.62	Gen Safety 001	2.31	2.41	2.51
6.64	4.64	1.39	0.61	Gen Safety 001	0.31	0.32	0.33
16.25	11.35	3.39	1.51	Gen Safety 001	0.76	0.79	0.82
120	83.79	25.05	11.16	Mobile Disp 001	5.58	5.83	6.06
-105.22	-73.47	-21.97	-9.78	Admin Acti 001	-4.89	-5.11	-5.31
110.62	77.24	23.1	10.28	Employment 001	5.14	5.37	5.58
370.04	258.37	77.27	34.4	ET Arch Pla 001	17.2	17.97	18.67
45.75	31.94	9.55	4.26	Gen Safety 001	2.13	2.23	2.31
1,500	1,047.33	313.23	139.44	Gen Safety 001	69.72	72.86	75.7
19.66	13.73	4.11	1.82	Gen Safety 001	0.91	0.95	0.99
76.37	53.32	15.95	7.1	Gen Safety 001	3.55	3.71	3.85
41.57	29.03	8.68	3.86	Gen Safety 001	1.93	2.02	2.1
228.52	159.56	47.72	21.24	Admin Acti 001	10.62	11.1	11.53
51.4	35.89	10.74	4.77	Admin Acti 001	2.39	2.49	2.59
24.25	16.93	5.06	2.26	Internal Co 001	1.13	1.18	1.23
43.92	30.67	9.17	4.08	Admin Acti 001	2.04	2.13	2.21
42.3	29.53	8.83	3.94	Gen Safety 001	1.97	2.06	2.14
10.72	7.48	2.24	1	Admin Acti 001	0.5	0.52	0.54
50	34.91	10.44	4.65	ET Operati 001	2.33	2.43	2.52
-40.91	-28.56	-8.54	-3.81	Admin Acti 001	-1.91	-1.99	-2.07
30.6	21.37	6.39	2.84	Admin Acti 001	1.42	1.48	1.54
105.22	73.47	21.97	9.78	Admin Acti 001	4.89	5.11	5.31
-137.88	-96.27	-28.79	-12.82	Admin Acti 001	-6.41	-6.7	-6.96
60.2	42.03	12.57	5.6	ET Admin ( 001	2.8	2.93	3.04
88.18	61.57	18.41	8.2	Admin Acti 001	4.1	4.28	4.45
81.04	56.58	16.92	7.54	EDBT Cor 001	3.77	3.94	4.09
159.51	111.38	33.29	14.84	Com - Trac 001	7.42	7.75	8.06
40	27.93	8.35	3.72	Admin Acti 001	1.86	1.94	2.02
8.25	5.76	1.72	0.77	Analysts M 001	0.39	0.4	0.42
2.8	1.96	0.58	0.26	Common-E 001	0.13	0.14	0.14
103.89	72.54	21.69	9.66	Admin Acti 001	4.83	5.05	5.24
-12.95	-9.04	-2.7	-1.21	Gen Safety 001	-0.61	-0.63	-0.66
177.49	123.93	37.06	16.5	Gen Safety 001	8.25	8.62	8.96
27.3	19.06	5.7	2.54	ET Arch Pla 001	1.27	1.33	1.38
40.53	28.3	8.46	3.77	Employment 001	1.89	1.97	2.05
1,500	1,047.33	313.23	139.44	Gen Safety 001	69.72	72.86	75.7
14.59	10.19	3.05	1.35	Analysts M 001	0.68	0.71	0.73
163.21	113.96	34.08	15.17	ET Admin ( 001	7.59	7.93	8.24
97.05	67.76	20.27	9.02	EDBT Cor 001	4.51	4.71	4.9
60	41.89	12.53	5.58	Gen Safety 001	2.79	2.92	3.03
84.25	58.83	17.59	7.83	EDBT Cor 001	3.92	4.09	4.25
84.18	58.78	17.58	7.82	Company L 001	3.91	4.09	4.25
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03

0	0	0	0	Admin Acti	001	0.	0.	0.
123.13	85.97	25.71	11.45	ET EOP C	001	5.73	5.98	6.22
-109.35	-76.35	-22.83	-10.17	ET EOP C	001	-5.09	-5.31	-5.52
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
304.92	212.9	63.67	28.35	Employment	001	14.18	14.81	15.39
2.43	1.7	0.51	0.22	ET Arch Pl	001	0.11	0.11	0.12
23	16.06	4.8	2.14	Common-E	001	1.07	1.12	1.16
49.75	34.74	10.39	4.62	Gen Safety	001	2.31	2.41	2.51
71.24	49.74	14.88	6.62	EDBT Corr	001	3.31	3.46	3.59
5.75	4.01	1.2	0.54	Vendor/Prc	001	0.27	0.28	0.29
40.91	28.57	8.54	3.8	Admin Acti	001	1.9	1.99	2.06
51.23	35.77	10.7	4.76	Employment	001	2.38	2.49	2.58
123.14	85.98	25.71	11.45	ET EOP C	001	5.73	5.98	6.22
183.94	128.43	38.41	17.1	Admin Acti	001	8.55	8.93	9.28
31.75	22.17	6.63	2.95	Gen Safety	001	1.48	1.54	1.6
50	34.91	10.44	4.65	Admin Acti	001	2.33	2.43	2.52
22.91	15.99	4.78	2.14	Gen Safety	001	1.07	1.12	1.16
30.98	21.63	6.47	2.88	ET Admin	001	1.44	1.5	1.56
-65.33	-45.61	-13.64	-6.08	Admin Acti	001	-3.04	-3.18	-3.3
93.79	65.49	19.59	8.71	Company L	001	4.36	4.55	4.73
202.76	141.57	42.34	18.85	Admin Acti	001	9.43	9.85	10.23
-28.27	-19.74	-5.9	-2.63	Admin Acti	001	-1.32	-1.37	-1.43
7.64	5.33	1.6	0.71	Employment	001	0.36	0.37	0.39
60	41.89	12.53	5.58	Admin Acti	001	2.79	2.92	3.03
30	20.95	6.26	2.79	Analysts M	001	1.4	1.46	1.51
37.01	25.84	7.73	3.44	ET Operati	001	1.72	1.8	1.87
104.78	73.17	21.88	9.73	ET Operati	001	4.87	5.08	5.28
261.99	182.93	54.71	24.35	Admin Acti	001	12.18	12.72	13.22
372.77	260.28	77.84	34.65	Admin Acti	001	17.33	18.1	18.81
25.2	17.6	5.26	2.34	Admin Acti	001	1.17	1.22	1.27
13.54	9.45	2.83	1.26	Gen Safety	001	0.63	0.66	0.68
28.85	20.14	6.02	2.69	Employment	001	1.35	1.41	1.46
17.67	12.34	3.69	1.64	ET Admin	001	0.82	0.86	0.89
40	27.93	8.35	3.72	Admin Acti	001	1.86	1.94	2.02
32	22.34	6.68	2.98	Admin Acti	001	1.49	1.56	1.62
378.97	264.6	79.14	35.23	Admin Acti	001	17.62	18.41	19.13
80	55.86	16.71	7.43	Gen Safety	001	3.72	3.88	4.03
479.42	334.74	100.11	44.57	Employment	001	22.29	23.29	24.2
712.23	497.29	148.73	66.21	Admin Acti	001	33.11	34.59	35.94
271.57	189.62	56.71	25.24	Admin Acti	001	12.62	13.19	13.7
16.71	11.67	3.49	1.55	Common-E	001	0.78	0.81	0.84
21.73	15.17	4.54	2.02	Gen Safety	001	1.01	1.06	1.1
11.84	8.27	2.47	1.1	Gen Safety	001	0.55	0.57	0.6
23.63	16.5	4.93	2.2	Employment	001	1.1	1.15	1.19



429.07	299.59	89.6	39.88	ET Admin (001	19.94	20.84	21.65
193.12	134.84	40.33	17.95	ET Admin (001	8.98	9.38	9.74
7.63	5.33	1.59	0.71	ET Operati 001	0.36	0.37	0.39
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
19.2	13.41	4.01	1.78	Gen Safety 001	0.89	0.93	0.97
58.9	41.13	12.3	5.47	ET Admin (001	2.74	2.86	2.97
7.79	5.44	1.63	0.72	Admin Acti 001	0.36	0.38	0.39
48.75	34.04	10.18	4.53	Employment 001	2.27	2.37	2.46
21.42	14.96	4.47	1.99	Admin Acti 001	1.	1.04	1.08
38.51	26.89	8.04	3.58	Admin Acti 001	1.79	1.87	1.94
5.22	3.64	1.09	0.49	ET Operati 001	0.25	0.26	0.27
52.85	36.9	11.04	4.91	Common-E 001	2.46	2.57	2.67
328	229.02	68.49	30.49	Admin Acti 001	15.25	15.93	16.55
39.05	27.27	8.15	3.63	ET Arch Pla 001	1.82	1.9	1.97
30	20.95	6.26	2.79	Company L 001	1.4	1.46	1.51
11.6	8.1	2.42	1.08	Contract S 001	0.54	0.56	0.59
635.46	443.69	132.7	59.07	Vendor/Prc 001	29.54	30.86	32.07
330.43	230.71	69	30.72	ET Admin (001	15.36	16.05	16.68
19.57	13.66	4.09	1.82	Vendor/Prc 001	0.91	0.95	0.99
377	263.23	78.73	35.04	Admin Acti 001	17.52	18.31	19.02
286.92	200.33	59.91	26.68	Admin Acti 001	13.34	13.94	14.48
30.07	21	6.28	2.79	Employment 001	1.4	1.46	1.51
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
14.55	10.16	3.04	1.35	Admin Acti 001	0.68	0.71	0.73
65.26	45.57	13.63	6.06	Admin Acti 001	3.03	3.17	3.29
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
-378.97	-264.6	-79.14	-35.23	Admin Acti 001	-17.62	-18.41	-19.13
113.19	79.03	23.64	10.52	Admin Acti 001	5.26	5.5	5.71
2.85	1.99	0.6	0.26	Common-E 001	0.13	0.14	0.14
43.39	30.3	9.06	4.03	EDBT Corr 001	2.02	2.11	2.19
222.92	155.65	46.55	20.72	Admin Acti 001	10.36	10.83	11.25
35.69	24.92	7.45	3.32	Gen Safety 001	1.66	1.73	1.8
22.02	15.37	4.6	2.05	ET Operati 001	1.03	1.07	1.11
114.92	80.24	24	10.68	Admin Acti 001	5.34	5.58	5.8
11.72	8.18	2.45	1.09	Admin Acti 001	0.55	0.57	0.59
300	209.47	62.65	27.88	Admin Acti 001	13.94	14.57	15.14
13.57	9.47	2.83	1.27	ET Operati 001	0.64	0.66	0.69
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
60	41.89	12.53	5.58	Admin Acti 001	2.79	2.92	3.03
68.72	47.98	14.35	6.39	Common-C 001	3.2	3.34	3.47
147.25	102.81	30.75	13.69	Corporate I 001	6.85	7.15	7.43
89.23	62.3	18.63	8.3	Admin Acti 001	4.15	4.34	4.51
97.5	68.08	20.36	9.06	Admin Acti 001	4.53	4.73	4.92

504.94	352.56	105.44	46.94	Admin Acti	001	23.47	24.53	25.48
309.71	216.25	64.67	28.79	Admin Acti	001	14.4	15.04	15.63
1,499.99	1,047.32	313.23	139.44	ET EOP C	001	69.72	72.86	75.7
291.2	203.32	60.81	27.07	Admin Acti	001	13.54	14.14	14.7
25.92	18.1	5.41	2.41	Admin Acti	001	1.21	1.26	1.31
133.14	92.96	27.8	12.38	HPI Trainin	001	6.19	6.47	6.72
102.78	71.76	21.46	9.56	HPI Trainin	001	4.78	5.	5.19
414.79	289.61	86.62	38.56	Admin Acti	001	19.28	20.15	20.93
3,949	2,757.27	824.63	367.1	Benefit Adr	001	183.55	191.81	199.29
16.56	11.56	3.46	1.54	A and G C	001	0.77	0.8	0.84
20.32	14.19	4.24	1.89	A and G C	001	0.95	0.99	1.03
9.67	6.75	2.02	0.9	A and G C	001	0.45	0.47	0.49
596.66		411.89	184.77	A and G G	001	92.39	96.54	100.31
681		470.11	210.89	A and G G	001	105.45	110.19	114.49
54.58	38.11	11.4	5.07	A and G C	001	2.54	2.65	2.75
113.31	79.12	23.66	10.53	A and G C	001	5.27	5.5	5.72
16.25		11.22	5.03	A and G G	001	2.52	2.63	2.73
65.17		44.99	20.18	A and G G	001	10.09	10.54	10.96
541.93	378.39	113.17	50.37	A and G C	001	25.19	26.32	27.34
104.23		71.95	32.28	A and G G	001	16.14	16.87	17.52
2.09	1.46	0.44	0.19	A and G C	001	0.1	0.1	0.1
584.92		403.78	181.14	A and G G	001	90.57	94.65	98.34
8	5.59	1.67	0.74	A and G C	001	0.37	0.39	0.4
2.94	2.05	0.61	0.28	A and G C	001	0.14	0.15	0.15
729.2	509.14	152.27	67.79	Benefit Adr	001	33.9	35.42	36.8
34.46	24.06	7.2	3.2	A and G C	001	1.6	1.67	1.74
42.46		29.31	13.15	A and G G	001	6.58	6.87	7.14
53.26		36.77	16.49	A and G G	001	8.25	8.62	8.95
230.4	160.87	48.12	21.41	A and G C	001	10.71	11.19	11.62
10.12	7.07	2.11	0.94	A and G C	001	0.47	0.49	0.51
91.02		62.83	28.19	A and G G	001	14.1	14.73	15.3
265.16	185.14	55.37	24.65	A and G C	001	12.33	12.88	13.38
64.51	45.04	13.47	6	A and G C	001	3.	3.14	3.26
20.12	14.05	4.2	1.87	A and G C	001	0.94	0.98	1.02
27.85	19.45	5.82	2.58	A and G C	001	1.29	1.35	1.4
36.85		25.44	11.41	A and G G	001	5.71	5.96	6.19
98		67.65	30.35	A and G G	001	15.18	15.86	16.48
3.29	2.3	0.69	0.3	A and G C	001	0.15	0.16	0.16
51.15	35.71	10.68	4.76	A and G C	001	2.38	2.49	2.58
73.19		50.52	22.67	A and G G	001	11.34	11.85	12.31
63.12		43.57	19.55	A and G G	001	9.78	10.21	10.61
11.59	8.09	2.42	1.08	A and G C	001	0.54	0.56	0.59
40.61	28.35	8.48	3.78	A and G C	001	1.89	1.98	2.05
165.46	115.52	34.54	15.4	A and G C	001	7.7	8.05	8.36

4,938.16	3,447.92	1,031.19	459.05	Benefit Adr 001	229.53	239.85	249.21
393.1	274.47	82.09	36.54	A and G Cc 001	18.27	19.09	19.84
32.59	22.75	6.81	3.03	A and G Cc 001	1.52	1.58	1.64
63.7	44.48	13.3	5.92	A and G Cc 001	2.96	3.09	3.21
59.45	41.51	12.41	5.53	A and G Cc 001	2.77	2.89	3.
44.25	30.9	9.24	4.11	A and G Cc 001	2.06	2.15	2.23
48.67	33.98	10.16	4.53	A and G Cc 001	2.27	2.37	2.46
838.21		578.63	259.58	A and G Gc 001	129.79	135.63	140.92
58		40.04	17.96	A and G Gc 001	8.98	9.38	9.75
1,126.16		777.41	348.75	A and G Gc 001	174.38	182.22	189.33
95.24	66.5	19.89	8.85	A and G Cc 001	4.43	4.62	4.8
26.25	18.33	5.48	2.44	A and G Cc 001	1.22	1.27	1.32
16.78		11.58	5.2	A and G Gc 001	2.6	2.72	2.82
16.83	11.75	3.51	1.57	Benefit Adr 001	0.79	0.82	0.85
387.26	270.39	80.87	36	Benefit Adr 001	18.	18.81	19.54
140.26		96.82	43.44	A and G Gc 001	21.72	22.7	23.58
500.72		345.66	155.06	A and G Gc 001	77.53	81.02	84.18
-231.58	-161.69	-48.36	-21.53	A and G Cc 001	-10.77	-11.25	-11.69
41.96		28.97	12.99	A and G Gc 001	6.5	6.79	7.05
60		41.42	18.58	A and G Gc 001	9.29	9.71	10.09
169.16		116.78	52.38	A and G Gc 001	26.19	27.37	28.44
102.79	71.77	21.46	9.56	Benefit Adr 001	4.78	5.	5.19
228.66		157.85	70.81	A and G Gc 001	35.41	37.	38.44
12.36	8.63	2.58	1.15	A and G Cc 001	0.58	0.6	0.62
83.34	58.19	17.4	7.75	A and G Cc 001	3.88	4.05	4.21
59.86	41.8	12.5	5.56	A and G Cc 001	2.78	2.91	3.02
44		30.37	13.63	A and G Gc 001	6.82	7.12	7.4
36.29		25.05	11.24	A and G Gc 001	5.62	5.87	6.1
30.6	21.37	6.39	2.84	A and G Cc 001	1.42	1.48	1.54
4.71	3.29	0.98	0.44	A and G Cc 001	0.22	0.23	0.24
110	76.8	22.97	10.23	A and G Cc 001	5.12	5.35	5.55
16.02	11.19	3.35	1.48	A and G Cc 001	0.74	0.77	0.8
596.66		411.89	184.77	A and G Gc 001	92.39	96.54	100.31
17		11.74	5.26	A and G Gc 001	2.63	2.75	2.86
7,164.05	5,002.08	1,496	665.97	Benefit Adr 001	332.99	347.97	361.54
39.8		27.47	12.33	A and G Gc 001	6.17	6.44	6.69
30		20.71	9.29	A and G Gc 001	4.65	4.85	5.04
8.05	5.62	1.68	0.75	A and G Cc 001	0.38	0.39	0.41
31.55	22.03	6.59	2.93	A and G Cc 001	1.47	1.53	1.59
111.85	78.1	23.36	10.39	A and G Cc 001	5.2	5.43	5.64
14.71		10.15	4.56	A and G Gc 001	2.28	2.38	2.48
75.82	52.94	15.82	7.06	A and G Cc 001	3.53	3.69	3.83
20.61	14.39	4.3	1.92	A and G Cc 001	0.96	1.	1.04
18.24		12.59	5.65	A and G Gc 001	2.83	2.95	3.07

369.11		254.8	114.31	A and G G:001	57.16	59.73	62.06
17.85	12.46	3.73	1.66	A and G C:001	0.83	0.87	0.9
74.3	51.88	15.51	6.91	A and G C:001	3.46	3.61	3.75
211.52		146.02	65.5	A and G G:001	32.75	34.22	35.56
821.21		566.9	254.31	A and G G:001	127.16	132.88	138.06
6.57	4.59	1.37	0.61	A and G C:001	0.31	0.32	0.33
177.47	123.91	37.06	16.5	A and G C:001	8.25	8.62	8.96
-20.61	-14.39	-4.3	-1.92	A and G C:001	-0.96	-1.	-1.04
1,969.19	1,374.93	411.21	183.05	Benefit Adr:001	91.53	95.64	99.37
508.2		350.82	157.38	A and G G:001	78.69	82.23	85.44
71.19	49.71	14.87	6.61	A and G C:001	3.31	3.45	3.59
9.46	6.61	1.98	0.87	A and G C:001	0.44	0.45	0.47
8.47	5.91	1.77	0.79	A and G C:001	0.4	0.41	0.43
17.78	12.41	3.71	1.66	A and G C:001	0.83	0.87	0.9
34.73	24.25	7.25	3.23	A and G C:001	1.62	1.69	1.75
-252.19	-176.08	-52.66	-23.45	A and G C:001	-11.73	-12.25	-12.73
10.52		7.26	3.26	A and G G:001	1.63	1.7	1.77
14.67		10.13	4.54	A and G G:001	2.27	2.37	2.46
68.1		47.01	21.09	A and G G:001	10.55	11.02	11.45
30.98	21.63	6.47	2.88	A and G C:001	1.44	1.5	1.56
9.46	6.61	1.98	0.87	A and G C:001	0.44	0.45	0.47
72.94		50.35	22.59	A and G G:001	11.3	11.8	12.26
168.95		116.63	52.32	A and G G:001	26.16	27.34	28.4
58.92	41.14	12.3	5.48	A and G C:001	2.74	2.86	2.97
79		54.54	24.46	A and G G:001	12.23	12.78	13.28
76.41	53.36	15.96	7.09	A and G C:001	3.55	3.7	3.85
22	15.36	4.59	2.05	A and G C:001	1.03	1.07	1.11
20		13.81	6.19	A and G G:001	3.1	3.23	3.36
18.88		13.03	5.85	A and G G:001	2.93	3.06	3.18
14.16	9.89	2.96	1.31	A and G C:001	0.66	0.68	0.71
5.5	3.84	1.15	0.51	A and G C:001	0.26	0.27	0.28
43.06		29.73	13.33	A and G G:001	6.67	6.96	7.24
523.54		361.41	162.13	A and G G:001	81.07	84.71	88.02
41.68	29.1	8.7	3.88	A and G C:001	1.94	2.03	2.11
83.97		57.97	26	A and G G:001	13.	13.59	14.11
11		7.59	3.41	A and G G:001	1.71	1.78	1.85
45.13	31.51	9.42	4.2	A and G C:001	2.1	2.19	2.28
462.93		319.57	143.36	A and G G:001	71.68	74.91	77.83
32.71	22.84	6.83	3.04	A and G C:001	1.52	1.59	1.65
32		22.09	9.91	A and G G:001	4.96	5.18	5.38
55.72	38.9	11.64	5.18	A and G C:001	2.59	2.71	2.81
567.96		392.07	175.89	A and G G:001	87.95	91.9	95.49
4	2.79	0.84	0.37	A and G C:001	0.19	0.19	0.2
98.15	68.54	20.5	9.11	A and G C:001	4.56	4.76	4.95

24		16.57	7.43	A and G G	001	3.72	3.88	4.03
3,737.73	2,609.76	780.51	347.46	Benefit Adr	001	173.73	181.55	188.63
102.79	71.77	21.46	9.56	Benefit Adr	001	4.78	5.	5.19
15.2	10.61	3.17	1.42	A and G Cc	001	0.71	0.74	0.77
27.25		18.81	8.44	A and G G	001	4.22	4.41	4.58
2,270.74	1,585.48	474.18	211.08	Benefit Adr	001	105.54	110.29	114.59
9.11	6.36	1.9	0.85	A and G Cc	001	0.43	0.44	0.46
17.47	12.2	3.65	1.62	A and G Cc	001	0.81	0.85	0.88
3.27	2.28	0.68	0.31	A and G Cc	001	0.16	0.16	0.17
22.98	16.05	4.8	2.13	A and G Cc	001	1.07	1.11	1.16
27	18.85	5.64	2.51	A and G Cc	001	1.26	1.31	1.36
43		29.68	13.32	A and G G	001	6.66	6.96	7.23
324.19	226.36	67.7	30.13	A and G Cc	001	15.07	15.74	16.36
64.76		44.71	20.05	A and G G	001	10.03	10.48	10.88
11.4		7.87	3.53	A and G G	001	1.77	1.84	1.92
38.66	26.99	8.07	3.6	A and G Cc	001	1.8	1.88	1.95
400		276.13	123.87	A and G G	001	61.94	64.72	67.25
53		36.59	16.41	A and G G	001	8.21	8.57	8.91
231.58	161.69	48.36	21.53	A and G Cc	001	10.77	11.25	11.69
28.45		19.64	8.81	A and G G	001	4.41	4.6	4.78
19.04		13.14	5.9	A and G G	001	2.95	3.08	3.2
1,734.38	1,210.98	362.17	161.23	Benefit Adr	001	80.62	84.24	87.53
2,399.12	1,675.11	500.98	223.03	Benefit Adr	001	111.52	116.53	121.08
10.28	7.18	2.15	0.95	A and G Cc	001	0.48	0.5	0.52
86.29	60.25	18.02	8.02	A and G Cc	001	4.01	4.19	4.35
118.95		82.11	36.84	A and G G	001	18.42	19.25	20.
17		11.74	5.26	A and G G	001	2.63	2.75	2.86
33.95	23.7	7.09	3.16	A and G Cc	001	1.58	1.65	1.72
60.55	42.27	12.65	5.63	A and G Cc	001	2.82	2.94	3.06
18.89		13.04	5.85	A and G G	001	2.93	3.06	3.18
77.29	53.97	16.14	7.18	A and G Cc	001	3.59	3.75	3.9
136.8		94.44	42.36	A and G G	001	21.18	22.13	23.
6.17	4.31	1.29	0.57	A and G Cc	001	0.29	0.3	0.31
60.7	42.38	12.68	5.64	A and G Cc	001	2.82	2.95	3.06
5,778.92	4,034.96	1,206.75	537.21	Benefit Adr	001	268.61	280.69	291.64
87.75		60.58	27.17	A and G G	001	13.59	14.2	14.75
20.05		13.84	6.21	A and G G	001	3.11	3.24	3.37
476.67	332.82	99.54	44.31	Benefit Adr	001	22.16	23.15	24.05
40.03	27.95	8.36	3.72	A and G Cc	001	1.86	1.94	2.02
4.39	3.07	0.92	0.4	A and G Cc	001	0.2	0.21	0.22
108.25	75.58	22.6	10.07	Benefit Adr	001	5.04	5.26	5.47
20.32		14.03	6.29	A and G G	001	3.15	3.29	3.41
15.19	10.61	3.17	1.41	A and G Cc	001	0.71	0.74	0.77
-36.85		-25.44	-11.41	A and G G	001	-5.71	-5.96	-6.19

2,981.46	2,081.72	622.59	277.15	Benefit Adr 001	138.58	144.81	150.46
1,127.26	787.08	235.39	104.79	Benefit Adr 001	52.4	54.75	56.89
-102.79	-71.77	-21.46	-9.56	Benefit Adr 001	-4.78	-5.	-5.19
80.25		55.4	24.85	A and G G 001	12.43	12.98	13.49
8.9	6.21	1.86	0.83	A and G C 001	0.42	0.43	0.45
79.06	55.2	16.51	7.35	A and G C 001	3.68	3.84	3.99
35.36	24.69	7.38	3.29	A and G C 001	1.65	1.72	1.79
56.02		38.67	17.35	A and G G 001	8.68	9.07	9.42
21.98		15.17	6.81	A and G G 001	3.41	3.56	3.7
629.02		434.23	194.79	A and G G 001	97.4	101.78	105.75
143.47	100.17	29.96	13.34	A and G C 001	6.67	6.97	7.24
28		19.33	8.67	A and G G 001	4.34	4.53	4.71
199.59	139.36	41.68	18.55	Benefit Adr 001	9.28	9.69	10.07
125.82	87.85	26.27	11.7	A and G C 001	5.85	6.11	6.35
172.36	120.35	35.99	16.02	Benefit Adr 001	8.01	8.37	8.7
90.4	63.12	18.88	8.4	A and G C 001	4.2	4.39	4.56
2.96	2.07	0.62	0.27	A and G C 001	0.14	0.14	0.15
14.45	10.09	3.02	1.34	A and G C 001	0.67	0.7	0.73
18.17	12.69	3.79	1.69	A and G C 001	0.85	0.88	0.92
15.58		10.76	4.82	A and G G 001	2.41	2.52	2.62
1,234.45	861.92	257.78	114.75	A and G C 001	57.38	59.96	62.3
47.7	33.31	9.96	4.43	A and G C 001	2.22	2.31	2.4
20		13.81	6.19	A and G G 001	3.1	3.23	3.36
5,382.15	3,757.92	1,123.9	500.33	Benefit Adr 001	250.17	261.42	271.62
294.39	205.55	61.47	27.37	A and G C 001	13.69	14.3	14.86
40.54	28.31	8.47	3.76	A and G C 001	1.88	1.96	2.04
19.92	13.91	4.16	1.85	A and G C 001	0.93	0.97	1.
17.95	12.53	3.75	1.67	A and G C 001	0.84	0.87	0.91
46.28	32.32	9.66	4.3	A and G C 001	2.15	2.25	2.33
22.9	15.99	4.78	2.13	A and G C 001	1.07	1.11	1.16
13.09	9.14	2.73	1.22	A and G C 001	0.61	0.64	0.66
13.9	9.71	2.9	1.29	A and G C 001	0.65	0.67	0.7
44.56	31.11	9.31	4.14	A and G C 001	2.07	2.16	2.25
41.76		28.83	12.93	A and G G 001	6.47	6.76	7.02
91.11	63.61	19.03	8.47	Benefit Adr 001	4.24	4.43	4.6
73.87	51.58	15.43	6.86	Benefit Adr 001	3.43	3.58	3.72
45.33		31.29	14.04	A and G G 001	7.02	7.34	7.62
48.58	33.92	10.14	4.52	Common F 001	2.26	2.36	2.45
83.07	58	17.35	7.72	NARUC Re 001	3.86	4.03	4.19
310.23			310.23	GDOR Ger 001	155.12	162.1	168.42
37.19	25.97	7.77	3.45	Common F 001	1.73	1.8	1.87
45			45	Or Gas Re 001	22.5	23.51	24.43
92.94	64.89	19.41	8.64	Common F 001	4.32	4.51	4.69
5	3.49	1.04	0.47	NARUC Re 001	0.24	0.25	0.26

228.67			228.67	GDOR Ger 001	114.34	119.48	124.14
14.97	10.45	3.13	1.39	NARUC Re 001	0.7	0.73	0.75
28.71	20.05	6	2.66	Common F 001	1.33	1.39	1.44
16.04	11.2	3.35	1.49	Common F 001	0.75	0.78	0.81
190.12	132.75	39.69	17.68	NARUC Re 001	8.84	9.24	9.6
198.76			198.76	GDOR Ger 001	99.38	103.85	107.9
180.25	125.85	37.64	16.76	Common F 001	8.38	8.76	9.1
1,305.05	911.21	272.53	121.31	NARUC Re 001	60.66	63.38	65.86
201	140.34	41.97	18.69	Common F 001	9.35	9.77	10.15
33.75	23.56	7.05	3.14	Common F 001	1.57	1.64	1.7
-97.93	-68.38	-20.45	-9.1	Common F 001	-4.55	-4.75	-4.94
90.73	63.35	18.95	8.43	Common F 001	4.22	4.4	4.58
91	63.54	19	8.46	NARUC Re 001	4.23	4.42	4.59
66.28	46.28	13.84	6.16	Common F 001	3.08	3.22	3.34
71.2	49.71	14.87	6.62	Board Of D 001	3.31	3.46	3.59
44	30.72	9.19	4.09	A and G Co 001	2.05	2.14	2.22
76.38	53.33	15.95	7.1	Company L 001	3.55	3.71	3.85
101.31	70.74	21.16	9.41	Company L 001	4.71	4.92	5.11
31.67	22.11	6.61	2.95	Corporate l 001	1.48	1.54	1.6
316.07	220.69	66	29.38	A and G Co 001	14.69	15.35	15.95
53.76	37.54	11.23	4.99	Company L 001	2.5	2.61	2.71
6.09			6.09	Regional B 001	3.05	3.18	3.31
6.05			6.05	Regional B 001	3.03	3.16	3.28
970	677.27	202.56	90.17	Board Of D 001	45.09	47.11	48.95
12.6	8.8	2.63	1.17	Company L 001	0.59	0.61	0.64
682.3	476.4	142.48	63.42	Corporate l 001	31.71	33.14	34.43
0	0	0	0	A and G Co 001	0.	0.	0.
107.18	74.83	22.39	9.96	Corporate l 001	4.98	5.2	5.41
11.66			11.66	Oregon Co 001	5.83	6.09	6.33
249.51	174.21	52.1	23.2	Corporate l 001	11.6	12.12	12.59
32.58	22.75	6.8	3.03	A and G Co 001	1.52	1.58	1.64
272.05	189.95	56.81	25.29	Corporate l 001	12.65	13.21	13.73
87.02	60.76	18.17	8.09	IWG-Initial 001	4.05	4.23	4.39
-180	-125.68	-37.59	-16.73	Accounting 001	-8.37	-8.74	-9.08
17.14	11.97	3.58	1.59	Corporate l 001	0.8	0.83	0.86
174.61	121.92	36.46	16.23	Board Of D 001	8.12	8.48	8.81
23.3	16.27	4.87	2.16	Customer f 001	1.08	1.13	1.17
4.99			4.99	Regional B 001	2.5	2.61	2.71
23.98			23.98	Regional B 001	11.99	12.53	13.02
8.5		5.87	2.63	Gas - Trad 001	1.32	1.37	1.43
9.2	6.42	1.92	0.86	Corporate l 001	0.43	0.45	0.47
75.99	53.05	15.87	7.07	Corporate l 001	3.54	3.69	3.84
242.4	169.25	50.62	22.53	Board Of D 001	11.27	11.77	12.23
49.84	34.8	10.41	4.63	A and G Co 001	2.32	2.42	2.51

10.35		7.14	3.21	Gas - Trade	001	1.61	1.68	1.74
11.48	8.02	2.4	1.06	Company L	001	0.53	0.55	0.58
8			8	Oregon Co	001	4.	4.18	4.34
147	102.64	30.7	13.66	Corporate I	001	6.83	7.14	7.42
32	22.34	6.68	2.98	Contract S	001	1.49	1.56	1.62
-358.49	-250.3	-74.86	-33.33	A and G Co	001	-16.67	-17.41	-18.09
24.48	17.09	5.11	2.28	IWG-Initial	001	1.14	1.19	1.24
10.45			10.45	Regional B	001	5.23	5.46	5.67
14.48	10.11	3.02	1.35	Treasury A	001	0.68	0.71	0.73
319.3	222.95	66.68	29.67	Corporate I	001	14.84	15.5	16.11
361.95	252.72	75.58	33.65	Corporate I	001	16.83	17.58	18.27
23.06	16.1	4.82	2.14	Corporate	001	1.07	1.12	1.16
36.98			36.98	Regional B	001	18.49	19.32	20.08
-230.31	-160.81	-48.09	-21.41	A and G Co	001	-10.71	-11.19	-11.62
4	2.79	0.84	0.37	Contract S	001	0.19	0.19	0.2
10.59	7.39	2.21	0.99	Corporate I	001	0.5	0.52	0.54
35	24.44	7.31	3.25	A and G Co	001	1.63	1.7	1.76
12.92	9.02	2.7	1.2	Company L	001	0.6	0.63	0.65
119.76	83.62	25.01	11.13	Company L	001	5.57	5.82	6.04
70.54			70.54	Oregon Co	001	35.27	36.86	38.29
50	34.91	10.44	4.65	A and G Co	001	2.33	2.43	2.52
8		5.52	2.48	Charitable/	001	1.24	1.3	1.35
3.97			3.97	Regional B	001	1.99	2.07	2.16
56.81	39.67	11.86	5.28	Corporate I	001	2.64	2.76	2.87
1.73	1.21	0.36	0.16	Corporate I	001	0.08	0.08	0.09
1.73	1.21	0.36	0.16	Treasury A	001	0.08	0.08	0.09
24.21	16.9	5.06	2.25	Corporate I	001	1.13	1.18	1.22
25.2	17.6	5.26	2.34	Company L	001	1.17	1.22	1.27
1.12	0.78	0.23	0.11	Company L	001	0.06	0.06	0.06
92.77	64.77	19.37	8.63	Corporate I	001	4.32	4.51	4.69
-92.77	-64.77	-19.37	-8.63	Corporate I	001	-4.32	-4.51	-4.69
233.73	163.19	48.81	21.73	A and G Co	001	10.87	11.35	11.8
1,924.92	1,344.02	401.96	178.94	Corporate I	001	89.47	93.5	97.14
51.21	35.76	10.69	4.76	Corporate I	001	2.38	2.49	2.58
33.05			33.05	Oregon Co	001	16.53	17.27	17.94
8.56	5.98	1.79	0.79	Corporate I	001	0.4	0.41	0.43
248.72	173.66	51.94	23.12	Corporate I	001	11.56	12.08	12.55
4.3	3	0.9	0.4	Corporate I	001	0.2	0.21	0.22
418.4	292.14	87.37	38.89	A and G Co	001	19.45	20.32	21.11
28.05			28.05	Regional B	001	14.03	14.66	15.23
19	13.27	3.97	1.76	Corporate I	001	0.88	0.92	0.96
7.12			7.12	Regional B	001	3.56	3.72	3.87
11.25	7.85	2.35	1.05	Treasury A	001	0.53	0.55	0.57
51.23	35.77	10.7	4.76	A and G Co	001	2.38	2.49	2.58



264.66	184.79	55.27	24.6	A and G Co	001	12.3	12.85	13.35
190.28	132.86	39.74	17.68	Corporate I	001	8.84	9.24	9.6
116.41	81.28	24.31	10.82	Board Of D	001	5.41	5.65	5.87
327.56	228.71	68.4	30.45	A and G Co	001	15.23	15.91	16.53
37.1	25.9	7.75	3.45	Corporate I	001	1.73	1.8	1.87
24.83			24.83	Regional B	001	12.42	12.97	13.48
4.14			4.14	Regional B	001	2.07	2.16	2.25
245.18	171.19	51.19	22.8	Corporate I	001	11.4	11.91	12.38
18.64	13.01	3.89	1.74	Board Of D	001	0.87	0.91	0.94
46.29	32.32	9.67	4.3	Company L	001	2.15	2.25	2.33
115.94	80.94	24.21	10.79	A and G Co	001	5.4	5.64	5.86
1.12	0.78	0.23	0.11	Company L	001	0.06	0.06	0.06
39.6			39.6	Regional B	001	19.8	20.69	21.5
24.15	16.86	5.04	2.25	Treasury A	001	1.13	1.18	1.22
380.96	265.99	79.55	35.42	Common-C	001	17.71	18.51	19.23
220.9	154.24	46.13	20.53	Board Of D	001	10.27	10.73	11.15
17.55			17.55	Regional B	001	8.78	9.17	9.53
12.6	8.8	2.63	1.17	Company L	001	0.59	0.61	0.64
1.12	0.78	0.23	0.11	Company L	001	0.06	0.06	0.06
431.26	301.11	90.06	40.09	Board Of D	001	20.05	20.95	21.76
46.28	32.31	9.66	4.31	Company L	001	2.16	2.25	2.34
46.04	32.15	9.61	4.28	Corporate I	001	2.14	2.24	2.32
19.24			19.24	Oregon Co	001	9.62	10.05	10.44
188.89	131.89	39.44	17.56	A and G Co	001	8.78	9.18	9.53
114.3	79.81	23.87	10.62	A and G Co	001	5.31	5.55	5.77
10.77	7.52	2.25	1	IWG-Initial	001	0.5	0.52	0.54
2,500	1,745.55	522.05	232.4	Company L	001	116.2	121.43	126.16
18.4	12.85	3.84	1.71	A and G Co	001	0.86	0.89	0.93
31.42	21.94	6.56	2.92	Corporate I	001	1.46	1.53	1.59
29.75			29.75	Gas Orego	001	14.88	15.54	16.15
42.45	29.64	8.86	3.95	Corporate I	001	1.98	2.06	2.14
50	34.91	10.44	4.65	A and G Co	001	2.33	2.43	2.52
50.32	35.13	10.51	4.68	A and G Co	001	2.34	2.45	2.54
76.38	53.33	15.95	7.1	Company L	001	3.55	3.71	3.85
75		51.77	23.23	Gas - Trad	001	11.62	12.14	12.61
2.98			2.98	Regional B	001	1.49	1.56	1.62
229.1	159.96	47.84	21.3	Corporate I	001	10.65	11.13	11.56
63.86	44.59	13.34	5.93	Accounting	001	2.97	3.1	3.22
9.15	6.39	1.91	0.85	Corporate I	001	0.43	0.44	0.46
42.85	29.92	8.95	3.98	Corporate I	001	1.99	2.08	2.16
29.75	20.77	6.21	2.77	Corporate I	001	1.39	1.45	1.5
6.86	4.79	1.43	0.64	A and G Co	001	0.32	0.33	0.35
149.36	104.29	31.19	13.88	Customer E	001	6.94	7.25	7.54
10.68			10.68	Regional B	001	5.34	5.58	5.8

12.95	9.04	2.7	1.21	Treasury A 001	0.61	0.63	0.66
36			36	Oregon Co 001	18.	18.81	19.54
10.46			10.46	Regional B 001	5.23	5.47	5.68
27.72			27.72	Oregon Co 001	13.86	14.48	15.05
65.35	45.63	13.65	6.07	A and G Co 001	3.04	3.17	3.3
50.43	35.21	10.53	4.69	Corporate I 001	2.35	2.45	2.55
60.72	42.4	12.68	5.64	Corporate I 001	2.82	2.95	3.06
73.33	51.2	15.31	6.82	Board Of D 001	3.41	3.56	3.7
126.4	88.26	26.39	11.75	Treasury A 001	5.88	6.14	6.38
3.23			3.23	Regional B 001	1.62	1.69	1.75
44.49			44.49	Regional B 001	22.25	23.25	24.15
17.75	12.39	3.71	1.65	A and G Co 001	0.83	0.86	0.9
58.36	40.75	12.2	5.41	Contract S 001	2.71	2.83	2.94
280	195.5	58.47	26.03	Common-C 001	13.02	13.6	14.13
32.59	22.75	6.81	3.03	Board Of D 001	1.52	1.58	1.64
53.74	37.52	11.22	5	Corporate I 001	2.5	2.61	2.71
970	677.27	202.56	90.17	Board Of D 001	45.09	47.11	48.95
106.97	74.69	22.34	9.94	Common-C 001	4.97	5.19	5.4
60.19	42.03	12.57	5.59	Company L 001	2.8	2.92	3.03
4.69			4.69	Regional B 001	2.35	2.45	2.55
15.88	11.09	3.32	1.47	Annual Rep 001	0.74	0.77	0.8
114.66	80.06	23.94	10.66	Corporate I 001	5.33	5.57	5.79
138.03	96.38	28.82	12.83	Accounting 001	6.42	6.7	6.97
2.9	2.02	0.61	0.27	Board Of D 001	0.14	0.14	0.15
14.15			14.15	Regional B 001	7.08	7.39	7.68
12.65			12.65	Oregon Co 001	6.33	6.61	6.87
62.76		43.32	19.44	Gas Trade 001	9.72	10.16	10.55
58.12	40.58	12.14	5.4	Company L 001	2.7	2.82	2.93
75.13	52.46	15.69	6.98	Company L 001	3.49	3.65	3.79
102.77	71.76	21.46	9.55	Company L 001	4.78	4.99	5.18
17			17	Regional B 001	8.5	8.88	9.23
21.05	14.7	4.4	1.95	A and G Co 001	0.98	1.02	1.06
61.68	43.07	12.89	5.72	Com - Trac 001	2.86	2.99	3.11
8.5	5.93	1.77	0.8	Corporate I 001	0.4	0.42	0.43
6.75			6.75	Regional B 001	3.38	3.53	3.66
9.37			9.37	Regional B 001	4.69	4.9	5.09
13.22	9.23	2.76	1.23	A and G Co 001	0.62	0.64	0.67
10.99	7.67	2.29	1.03	A and G Co 001	0.52	0.54	0.56
37.58		25.94	11.64	Gas - Trad 001	5.82	6.08	6.32
209.47	146.26	43.74	19.47	Board Of D 001	9.74	10.17	10.57
20.7	14.45	4.32	1.93	Common-C 001	0.97	1.01	1.05
250.99	175.25	52.41	23.33	A and G Co 001	11.67	12.19	12.67
42.5	29.67	8.87	3.96	Customer I 001	1.98	2.07	2.15
51.17	35.73	10.69	4.75	Company L 001	2.38	2.48	2.58

244.82	170.94	51.12	22.76	A and G Co 001	11.38	11.89	12.36
21.73		15	6.73	Gas - Trade 001	3.37	3.52	3.65
45.69	31.9	9.54	4.25	Company L 001	2.13	2.22	2.31
45.7	31.91	9.54	4.25	Company L 001	2.13	2.22	2.31
39.08	27.29	8.16	3.63	IWG-Initial 001	1.82	1.9	1.97
151.74	105.95	31.68	14.11	Corporate I 001	7.06	7.37	7.66
690.78	482.32	144.25	64.21	Corporate I 001	32.11	33.55	34.86
7.59			7.59	Regional B 001	3.8	3.97	4.12
17.98	12.55	3.75	1.68	Company L 001	0.84	0.88	0.91
35.4	24.72	7.39	3.29	Corporate I 001	1.65	1.72	1.79
67.75			67.75	Oregon Co 001	33.88	35.4	36.78
52.2			52.2	Oregon Co 001	26.1	27.27	28.34
41			41	Regional B 001	20.5	21.42	22.26
64.08	44.74	13.38	5.96	Accounting 001	2.98	3.11	3.24
13.11	9.15	2.74	1.22	Corporate I 001	0.61	0.64	0.66
3.78	2.64	0.79	0.35	Corporate I 001	0.18	0.18	0.19
2.24	1.56	0.47	0.21	Company L 001	0.11	0.11	0.11
8.58	5.99	1.79	0.8	Corporate I 001	0.4	0.42	0.43
9.96			9.96	Regional B 001	4.98	5.2	5.41
155.57	108.62	32.49	14.46	Board Of D 001	7.23	7.56	7.85
2,376.79	1,659.52	496.32	220.95	Board Of D 001	110.48	115.45	119.95
16.41			16.41	Regional B 001	8.21	8.57	8.91
10.28			10.28	Regional B 001	5.14	5.37	5.58
5.68			5.68	Regional B 001	2.84	2.97	3.08
246.44	172.07	51.46	22.91	A and G Co 001	11.46	11.97	12.44
15.99			15.99	Regional B 001	8.	8.35	8.68
15.18	10.6	3.17	1.41	Treasury A 001	0.71	0.74	0.77
34.31	23.96	7.16	3.19	Corporate I 001	1.6	1.67	1.73
65.29	45.59	13.63	6.07	Treasury A 001	3.04	3.17	3.3
19.75			19.75	Regional B 001	9.88	10.32	10.72
333.15	232.61	69.57	30.97	A and G Co 001	15.49	16.18	16.81
6.33	4.42	1.32	0.59	Board Of D 001	0.3	0.31	0.32
38.71	27.03	8.08	3.6	A and G Co 001	1.8	1.88	1.95
582	406.36	121.53	54.11	Board Of D 001	27.06	28.27	29.38
18.73	13.08	3.91	1.74	A and G Co 001	0.87	0.91	0.94
32.73	22.85	6.83	3.05	Treasury A 001	1.53	1.59	1.66
48	33.51	10.02	4.47	Company L 001	2.24	2.34	2.43
8.26			8.26	Regional B 001	4.13	4.32	4.48
37.5	26.18	7.83	3.49	A and G Co 001	1.75	1.82	1.89
3.65			3.65	Regional B 001	1.83	1.91	1.98
4			4	Regional B 001	2.	2.09	2.17
106.48	74.35	22.24	9.89	A and G Co 001	4.95	5.17	5.37
47.18		32.57	14.61	Gas Trade 001	7.31	7.63	7.93
24.47			24.47	Regional B 001	12.24	12.79	13.28

39.8		27.47	12.33	Charitable/ 001	6.17	6.44	6.69
58.53	40.87	12.22	5.44	Company L 001	2.72	2.84	2.95
25.93		17.9	8.03	Gas - Trad 001	4.02	4.2	4.36
75	52.37	15.66	6.97	A and G Co 001	3.49	3.64	3.78
1.84	1.28	0.38	0.18	Common-C 001	0.09	0.09	0.1
11.49	8.02	2.4	1.07	Company L 001	0.54	0.56	0.58
31.79	22.2	6.64	2.95	Customer E 001	1.48	1.54	1.6
163.87	114.42	34.22	15.23	Accounting 001	7.62	7.96	8.27
59.06	41.24	12.33	5.49	Contract S 001	2.75	2.87	2.98
17.12		11.82	5.3	Gas Trade 001	2.65	2.77	2.88
20			20	Regional B 001	10.	10.45	10.86
198.54	138.62	41.46	18.46	Corporate I 001	9.23	9.65	10.02
700	488.75	146.17	65.08	Company L 001	32.54	34.	35.33
35			35	Regional B 001	17.5	18.29	19.
42.38		29.25	13.13	Gas Trade 001	6.57	6.86	7.13
19.55			19.55	Regional B 001	9.78	10.21	10.61
19.47	13.59	4.07	1.81	A and G Co 001	0.91	0.95	0.98
28.5			28.5	Oregon Co 001	14.25	14.89	15.47
160.4	111.99	33.49	14.92	Company L 001	7.46	7.8	8.1
458.67	320.25	95.78	42.64	Corporate I 001	21.32	22.28	23.15
313.72	219.05	65.52	29.15	Corporate I 001	14.58	15.23	15.82
32.21	22.49	6.73	2.99	Corporate I 001	1.5	1.56	1.62
94.88	66.25	19.81	8.82	Corporate I 001	4.41	4.61	4.79
71.74	50.09	14.98	6.67	Corporate I 001	3.34	3.49	3.62
-248.72	-173.66	-51.94	-23.12	Corporate I 001	-11.56	-12.08	-12.55
2.72	1.9	0.57	0.25	A and G Co 001	0.13	0.13	0.14
38.38	26.8	8.01	3.57	Board Of D 001	1.79	1.87	1.94
24.92	17.4	5.2	2.32	Common-C 001	1.16	1.21	1.26
2	1.4	0.42	0.18	Company L 001	0.09	0.09	0.1
6.65			6.65	Regional B 001	3.33	3.47	3.61
4	2.79	0.84	0.37	Accounting 001	0.19	0.19	0.2
16.29	11.37	3.4	1.52	Corporate I 001	0.76	0.79	0.83
512.84	358.07	107.09	47.68	Corporate I 001	23.84	24.91	25.88
38.45	26.85	8.03	3.57	Corporate I 001	1.79	1.87	1.94
253.01	176.66	52.83	23.52	A and G Co 001	11.76	12.29	12.77
45.76		31.59	14.17	Gas - Trad 001	7.09	7.4	7.69
21.57	15.06	4.5	2.01	Board Of D 001	1.01	1.05	1.09
2	1.4	0.42	0.18	Company L 001	0.09	0.09	0.1
193.08	134.81	40.32	17.95	A and G Co 001	8.98	9.38	9.74
1,661.52	1,160.12	346.95	154.45	Corporate I 001	77.23	80.7	83.85
12.6	8.8	2.63	1.17	Company L 001	0.59	0.61	0.64
81.75	57.07	17.08	7.6	ET Operati 001	3.8	3.97	4.13
17.37	12.13	3.63	1.61	Spokane C 001	0.81	0.84	0.87
78.67			78.67	Lagrande C 001	39.34	41.11	42.71

5.29	3.69	1.1	0.5	Spokane C 001	0.25	0.26	0.27
505.36	352.85	105.53	46.98	Spokane C 001	23.49	24.55	25.5
40.77	28.47	8.51	3.79	Spokane C 001	1.9	1.98	2.06
56.16	39.21	11.73	5.22	Spokane C 001	2.61	2.73	2.83
259.96	181.51	54.28	24.17	Spokane C 001	12.09	12.63	13.12
118.25	82.56	24.69	11	ET Operati 001	5.5	5.75	5.97
61.5	42.94	12.84	5.72	Spokane C 001	2.86	2.99	3.11
61.75			61.75	Roseburg ( 001	30.88	32.26	33.52
225	157.1	46.98	20.92	Spokane C 001	10.46	10.93	11.36
15.98	11.16	3.34	1.48	ET Operati 001	0.74	0.77	0.8
120	83.79	25.06	11.15	Spokane C 001	5.58	5.83	6.05
95.83	66.91	20.01	8.91	Spokane C 001	4.46	4.66	4.84
5.47	3.82	1.14	0.51	Spokane C 001	0.26	0.27	0.28
16.28	11.37	3.4	1.51	Spokane C 001	0.76	0.79	0.82
94.87	66.24	19.81	8.82	Spokane C 001	4.41	4.61	4.79
12.38			12.38	Roseburg ( 001	6.19	6.47	6.72

	Percent	50%	2021 All Urban CPI of 4.5%	2022 All Urban CPI of 3.9%	2023 CPI Urban Consumers 2.4%
PGE Share	50%	\$26,353.18	\$27,539.07	\$28,613.09	\$29,299.81

Note: CPI, Urban Consumers as reported in the Oregon Economic and Revenue Forecast, Dec

29,299.81

2023 Escalation

- 4.65
- 48.52
- 4.46
- 13.07
- 7.38
- 5.25
- 6.37
- 1.29
- 5.3
- 4.85
- 8.71
- 0.73
- 0.86
- 21.17
- 0.86
- 0.92
- 1.93
- 8.29
- 13.95
- 1.12
- 5.2
- 10.18
- 0.
- 3.45
- 7.4
- 0.38
- 7.95
- 8.34
- 5.34
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- 6.76
- 29.05
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- 6.48

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December 2021.

CASE: UG 433  
WITNESS: MOYA ENRIGHT

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1300**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Moya Enright. I am a Senior Economist employed in the Rates,  
3 Finance, and Audit Division of the Public Utility Commission of Oregon  
4 (OPUC). My business address is 201 High Street SE, Suite 100, Salem,  
5 Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/1301.

8 **Q. Have you provided any other exhibits?**

9 A. Yes, I have also provided Exhibit Staff/1302, which contains Avista’s responses  
10 to relevant Staff DRs.

11 **Q. What is the purpose of your testimony?**

12 A. The purpose of my testimony is analyze Avista’s affiliate and jurisdictional cost  
13 allocations.

14 **Q. How is your testimony organized?**

15 A. My testimony is organized as follows:

16	Issue 1: Gas Inventory .....	3
17	<i>Figure 1 - Gas Storage in Rate Base</i> .....	5
18	Issue 2: Gas Storage Operating Expense.....	6
19	<i>Figure 2 - Gas Storage Operating Expenses</i> .....	7
20	Issue 3. Other Gas Expenses and Purchased Gas Expense.....	9
21	<i>Figure 3 - Other Gas Expenses</i> .....	10
22	Issue 4: Rent from Gas Property.....	11
23	Issue 5: Affiliate Interests .....	12
24	Issue 6: Inter-State Cost Allocation.....	14

1 **Q. Please summarize your recommendations regarding each issue.**

2 A. I recommend an adjustment of (\$19,000) to the Company's forecasted gas  
3 storage operating expenses, and an adjustment of \$12,000 to the Company's  
4 forecasted revenue from gas property.

5 I do not recommend adjustments to the Company's forecasted gas  
6 inventory costs, other gas expenses, Affiliate Interest transactions or Inter-  
7 State allocations.

8 On all my assigned issues, I reserve the right to respond to other parties'  
9 arguments on these issues and may revise my recommendations based on  
10 testimonies filed by other parties.

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**ISSUE 1: GAS INVENTORY**

**Q. Please describe the gas inventory issue.**

A. Gas inventory or storage gas consists of two components, “cushion gas” and “working gas inventory.” Cushion gas is permanently retained in storage to maintain operational pressure and prevent water deterioration in an underground storage reservoir. Cushion gas levels remain constant unless there is a major expansion completed. Working gas is the gas that flows in and out of a storage reservoir, or Liquid Natural Gas (LNG) tank, to serve customer loads, and changes every month based on injections and withdrawals.

**Q. Please summarize Avista’s and Staff’s proposed rate treatment for stored gas costs.**

A. Avista included a total of \$2,352,000 for Oregon allocated gas storage in the Test Year rate base, of which \$1,261,000 is “cushion gas” and \$1,091,000 is “working gas.”<sup>1</sup>

**Q. Please summarize the Commission’s historical treatment of gas storage in rate base.**

A. All three regulated gas utilities serving in Oregon currently include stored gas costs in rate base due to stipulations reached by the parties and adopted by the Commission.<sup>2</sup>

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<sup>1</sup> Schultz’s work papers, Excel “Filed - 2021 OR Gas Rev Req Model.xls”, tab “08.2023 Final-TP Detail Summary.”

<sup>2</sup> See e.g., *In the Matter of Northwest Natural*, Docket No. UM 1651, Order No. 13-349 at 5 (Commission adopting stipulation including Northwest Natural Gas Company’s working gas inventory in rate base).



1 **Q. Please explain how Staff analyzed cushion gas costs in rate base.**

2 A. Staff expects cushion gas volumes to remain constant unless there is a major  
3 expansion of storage, while the value of cushion gas value is based on its cost  
4 when injected into the facility, and consequently, should also remain constant in  
5 the absence of expansions.

6 Staff is satisfied that the \$1,261,000 of cushion gas included in the filing is  
7 appropriate, given that it is consistent with the cushion gas held in the most  
8 recent history,<sup>3</sup> and because there have been no major expansions to the  
9 Company's storage since 2011.<sup>4</sup>

10 **Q. Please explain how Staff analyzed working gas costs in rate base.**

11 A. Staff analyzed historic data provided by the Company in response to Staff DRs  
12 and in the Company's supporting work papers.<sup>5</sup> Consistent with previous  
13 practice in recent filings, Staff calculated the dollar amount for the working gas  
14 inventory in rate base using the most recent full calendar year, the 13-month  
15 average of monthly averages (AMA), a three-year calendar annual moving  
16 average, a three-year AMA average, and a six-year calendar average (2015 –  
17 2020).

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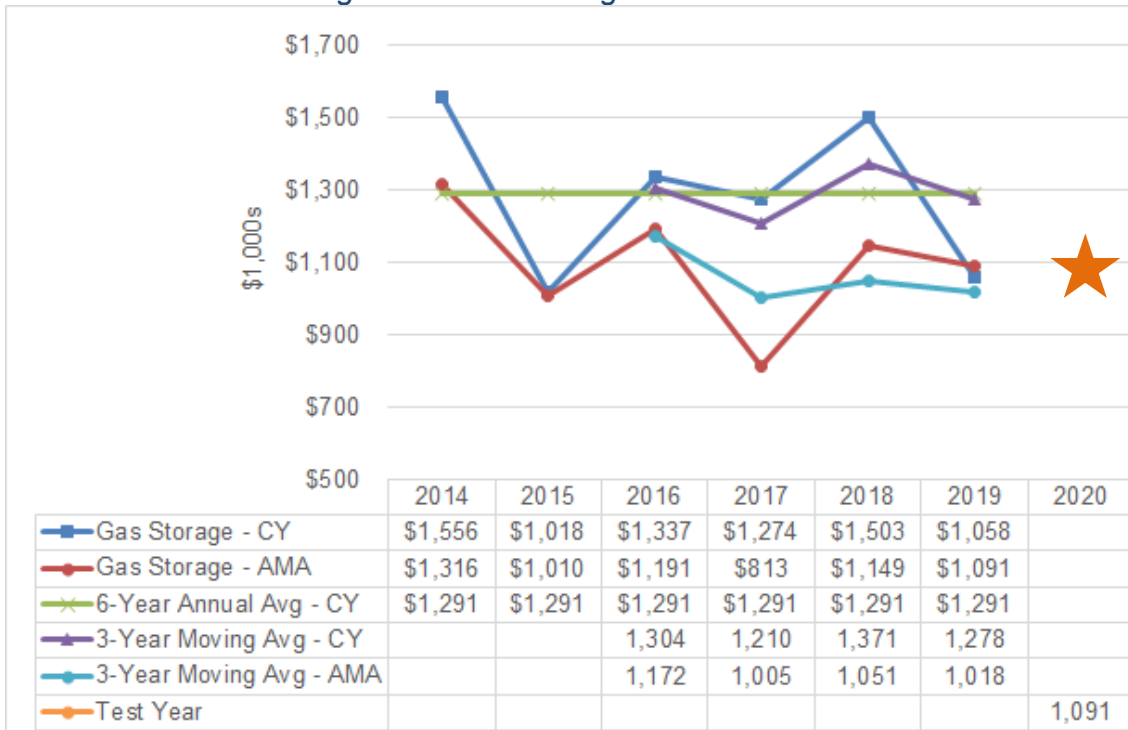
<sup>3</sup> Docket No. UG 389, Staff/500, Fjeldheim/4; Docket No. UG 366, Staff/400, Fjeldheim/3; and Schultz's work papers, Excel "Filed - 2021 OR Gas Rev Req Model.xls", tab "INPUT – Results of Operations."

<sup>4</sup> Exhibit [Staff/1302, Enright/5](#), Avista's response to Staff DR 235, Attachment A.

<sup>5</sup> Exhibit [Staff/1302, Enright/5](#), Avista's response to Staff DR 235, Attachment A; and Schultz's work paper "Filed – 2021 OR Gas Rev Req Model.xls", tabs "08.2023 Final-TP Detail Summary" and "INPUT - Results of Operations."

1

Figure 1 - Gas Storage in Rate Base



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3

**Q. Does Staff propose an adjustment to the Company’s gas storage costs?**

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A. No. Staff finds the filed amount of \$1,091,000 is reasonably in line with the measures used by Staff, as shown in the summary of Staff’s analysis in

5

6

[Figure 1](#). Consequently, Staff proposes no adjustments on this issue.

**ISSUE 2: GAS STORAGE OPERATING EXPENSE**

**Q. What is “gas storage operating expense”?**

A. Avista’s gas storage operating expenses relate to the running costs of the Jackson Prairie (JP) underground storage facility. The storage facility allows Avista to store lower summer-priced natural gas to be used in the winter during high demand or peak day events. Like transportation, unneeded gas storage capacity can be optimized by selling into a future higher priced market.

Avista records “gas storage operating expenses” in FERC Accounts 824 (other expenses) and 837 (maintenance of other equipment). Avista is proposing to include \$308,000 of gas storage operating expenses in the Test Year.

**Q. Please summarize the Commission’s historical treatment of “gas storage operating expense.”**

A. Staff was unable to identify an order whereby the Commission specifically addresses its policy regarding the proper amount of “gas storage operating expense” to include in rate base.

**Q. Please explain how Staff analyzed the Company’s gas storage operating costs.**

A. Staff analyzed historic data provided by the Company in response to Staff DRs and in the Company’s supporting work papers.<sup>6</sup> Consistent with previous practice in recent filings, Staff calculated the Company’s historic gas storage

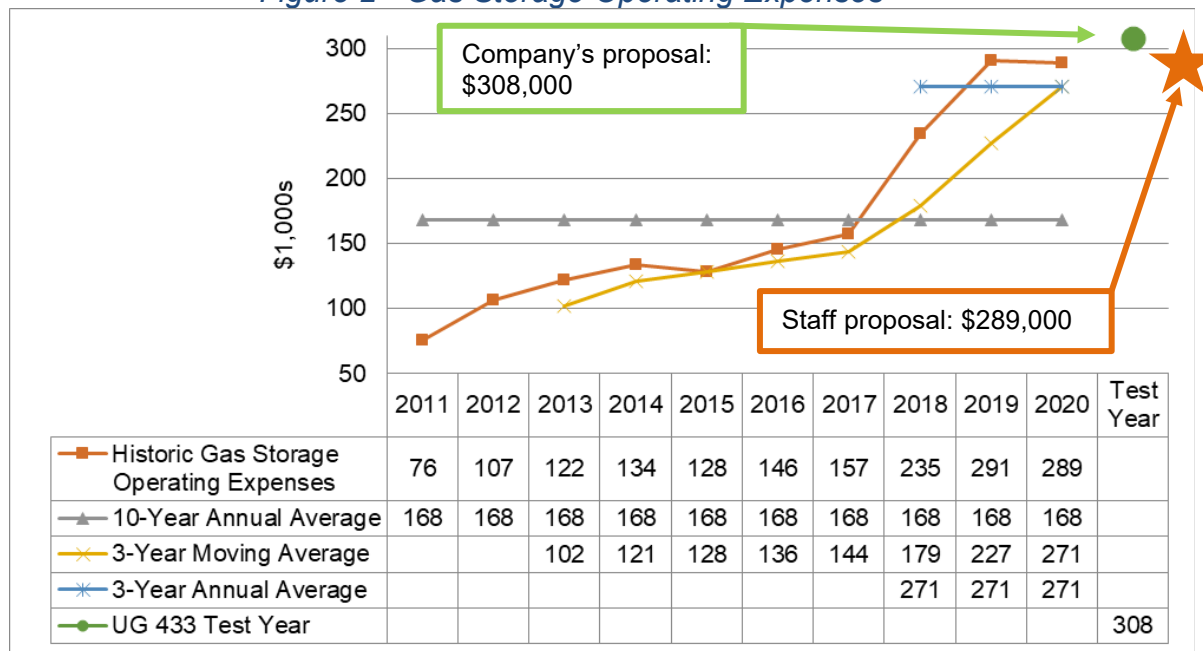
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<sup>6</sup> Exhibit [Staff/1302, Enright/5](#), Avista’s response to Staff DR 235, Attachment A; and Schultz’s work paper “Filed – 2021 OR Gas Rev Req Model.xls”, tabs “08.2023 Final-TP Detail Summary” and “INPUT - Results of Operations.”

1 operating costs, along with ten- and three-year averages of historic costs, and  
2 the three-year moving average of historic costs.

3 Staff's analysis found that the Company's proposed costs of \$308,000 are  
4 above the three-year moving average of historic costs, and above the ten- and  
5 three-year annual averages of historic costs. Avista's proposed costs are also  
6 higher than costs incurred in any of the past ten years, as summarized in  
7 [Figure 2](#).

8 *Figure 2 - Gas Storage Operating Expenses*



9  
10 **Q. Does Staff recommend an adjustment?**

11 A. Yes, Staff is recommending that the Company be permitted to include  
12 \$289,000 of gas storage costs in this case. Staff's recommendation is  
13 calculated as the average historic costs incurred by the Company over the past  
14 three years, increased using the All-Urban Consumer Price Index (CPI-U).

1 **Q. Are there any other interesting details to note on [Figure 2](#)?**

2 A. Yes. [Figure 2](#) shows a marked increase in the Company's gas storage  
3 operating expenses, beginning in 2018. Avista attributes these large  
4 percentage increases to new Federal Pipeline and Hazardous Material  
5 Safety Administration (PHMSA) regulations brought in in 2016. The new  
6 PHMSA regulations affected its Jackson Prairie underground storage facility  
7 and led to higher spending beginning in 2018.<sup>7</sup> Staff has no adjustment  
8 relating to these costs, and notes that the increased costs were reviewed in  
9 the Company's most recent General Rate Case.<sup>8</sup>

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<sup>7</sup> Exhibit [Staff/1302, Enright/1](#), Avista's response to Staff DR 234.

<sup>8</sup> Docket No. UG 489, Staff/500 Fjeldheim/11-12.

1           **ISSUE 3. OTHER GAS EXPENSES AND PURCHASED GAS EXPENSE**

2           **Q. What is considered as “other gas expenses?”**

3           A. Staff considers “other gas expenses” as expenses recorded in FERC Account  
4           813 (other gas supply expenses), which includes the cost of materials and non-  
5           labor expenses incurred in connection with gas supply functions, including  
6           research and development, which is not provided for in any other FERC  
7           account for gas expense.<sup>9</sup>

8           **Q. Please summarize Avista’s proposal related to other gas expense.**

9           A. The Company is seeking a Test Year recovery of \$102,000 in (non-labor) other  
10          gas expenses for the test year.<sup>10</sup> This value excludes any expenses that flow  
11          through the Purchased Gas Adjustment (PGA), such as purchased gas  
12          expense and storage transactions.<sup>11</sup>

13          **Q. Please explain how Staff analyzed the Company’s other gas expenses.**

14          A. Staff analyzed historic data provided by the Company in response to Staff DRs,  
15          including ten years of historic costs.<sup>12</sup> Consistent with previous practice in  
16          recent filings, Staff calculated the Company’s historic gas storage operating  
17          costs, along with ten- and three-year averages of historic costs, and the three-  
18          year moving average of historic costs.

19                   Staff identified and excluded labor expenses<sup>13</sup> and reviewed the data for  
20          potential outliers and more recent trends. Staff also confirmed that no costs

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<sup>9</sup> See 18 C.F.R. § 205 (FERC account 813).

<sup>10</sup> Exhibit [Staff/1302, Enright/1](#), Avista’s response to Staff DR 230, Attachment A.

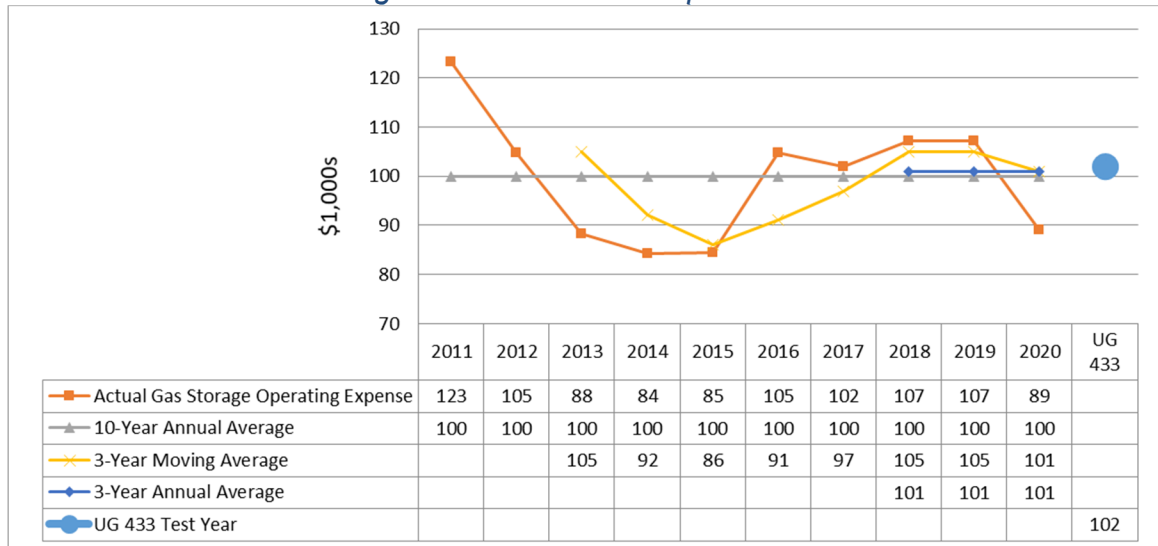
<sup>11</sup> Exhibit [Staff/1302, Enright/1](#), Avista’s response to Staff DR 230.

<sup>12</sup> Exhibit [Staff/1302, Enright/1](#), Avista’s response to Staff DR 230, Attachment A.

<sup>13</sup> Staff witness Heather Cohen investigates labor expenses separately in [Staff/500](#).

1 relating to purchased gas, which flow through the PGA, are included in the  
 2 filing.<sup>14</sup> The data analyzed by Staff is summarized in [Figure 3](#).

3 *Figure 3 - Other Gas Expenses*



4  
 5 **Q. Does Staff recommend an adjustment to the Company’s other gas**  
 6 **expenses?**

7 A. No. Having analyzed historic data, including ten- and three- year average  
 8 historic expenses, Staff found no significant changes in annual expenditures  
 9 year-to-year. Overall, Staff finds the Company’s requested \$102,000 in other  
 10 gas expenses to be reasonable and consistent with expenses incurred in  
 11 recent years.

<sup>14</sup> Exhibit [Staff/1302, Enright/1](#), Avista’s response to Staff DR 230.

1

**ISSUE 4: RENT FROM GAS PROPERTY**

2

**Q. Please explain the rent from gas property category.**

3

A. This category includes rents received for the use by others of land, buildings, and other property devoted to gas operations by the utility. Rent from gas property is recorded in FERC Account 493.

4

5

6

**Q. Has the Company forecasted rent from gas property in Oregon in the Test Year?**

7

8

A. No. The Company has not included rent from gas property in its forecast for the test year. This is in spite of the Company expecting to receive \$12,000 in rent during the test year, relating to lease on a lay down yard that is intended to continue until January 2024.<sup>15</sup>

9

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11

12

**Q. Is Staff proposing an adjustment to reflect the rent Avista expects to receive from gas property in Oregon in the Test Year?**

13

14

A. Yes. Although the Company intends to exclude this “immaterial” revenue from the filing,<sup>16</sup> Staff’s review of prior cases showed that smaller amounts of rent from gas property have been recorded in the Company’s previous GRCs.<sup>17</sup>

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Consequently, Staff recommends that an increase of \$12,000 in gas revenue be including this revenue in the filing.

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<sup>15</sup> Exhibit [Staff/1302, Enright/3](#), Avista’s response to Staff DR 231.

<sup>16</sup> Exhibit [Staff/1302, Enright/3](#), Avista’s response to Staff DR 231.

<sup>17</sup> Docket No. UG 366, Staff/405, Fjeldheim.



**ISSUE 5: AFFILIATE INTERESTS**

1  
2 **Q. Please explain the Commission's historical treatment of cost allocation**  
3 **among affiliates.**

4 A. The Commission's historical treatment of cost allocation among affiliates is  
5 pursuant to OAR 860-027-0048 (Allocation of Costs by an Energy Utility). This  
6 OAR addresses the allocation of costs between an energy utility and its  
7 affiliates, outlining how transactions should be recorded. It also states that an  
8 energy utility must keep a current Cost Allocation Manual (Allocation Manual),  
9 with detailed methodology on how costs are allocated between affiliates on file  
10 with the Commission, and requires the Allocation Manual to be "filed yearly as  
11 an appendix to the Affiliated Interest Report required under OAR 860-027-  
12 0100."<sup>18</sup>

13 **Q. Has Avista complied with the requirements of the affiliate rule?**

14 A. Yes. Staff has verified that Avista has filed its Allocation Manual and  
15 Affiliate Interest Report with the Commission annually. The filings are made  
16 in Docket No. RG 43.

17 **Q. How, generally, has Avista allocated costs among its affiliates?**

18 A. According to Avista's Allocation Manual, Avista's testimony,<sup>19</sup> and Avista's  
19 responses to Staff data requests, efforts are made to directly assign the  
20 transactions between the Company and its affiliates. As the Company's  
21 Allocation Manual explains, "[a]ll corporate support provided, and costs

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<sup>18</sup> OAR 860-027-0048(6).

<sup>19</sup> Avista/500, Schultz/Page 56.

1 incurred, are billed to affiliates at cost. No additional margin or profit is  
2 included, and no assets are allocated. Suspense and capture of Avista  
3 Corporation employee costs, which are then billed back to the affiliates at  
4 costs, serve to reduce the expenses that must be borne by the utility.”<sup>20</sup>

5 **Q. Has Staff reviewed the Company’s records to verify its allocation of**  
6 **costs among its affiliates?**

7 A. Yes, Staff sent and reviewed data requests detailing the Company’s  
8 transactions between it and its affiliates. Staff reviewed these files, as well as  
9 the Company’s recent Annual Affiliated Interest Reports<sup>21</sup> to ensure that costs  
10 were charged to non-utility accounts.

11 Staff also investigated insurance policies obtained by Avista which cover  
12 affiliate interests or non-utility property and found no issues of concern.

13 **Q. Is Staff proposing any adjustments to Avista’s allocation of costs**  
14 **among its affiliates?**

15 A. No. Staff does not recommend any adjustments to Avista’s allocation of costs  
16 among its affiliates.

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<sup>20</sup> Avista’s Cost Allocation Manual 2020, as provided with Avista’s Schultz work papers, page 3.

<sup>21</sup> As filed in Docket No. RG 43, on May 27, 2021.

**ISSUE 6: INTERSTATE COST ALLOCATION**

**Q. Please describe how Avista allocates common costs across its different states.**

A. The Company either directly assigns or allocates revenues, expenses, and rate base between electric and natural gas services and between Oregon, Washington, and Idaho jurisdictions where electric and/or natural gas service is provided. As it does with affiliates, Avista directly assigns costs between state jurisdictions when possible. When costs are allocated between states, the majority of costs are allocated to Oregon using two different “four factor” allocation factors.

The first four factor allocator, labeled “Common to All” (CD.AA), is used to allocate costs that are common among Avista’s electric and gas operations such as shared customer service and property insurance expenses.

The second four factor allocator, labeled “Common to Gas” (GD.AA), is used to allocate shared costs between jurisdictions that are specific to gas operations such as miscellaneous other gas revenue, and gas mains and services expenses.

Allocations for customer accounts and customer service costs are allocated using the number of customers as the allocation cost, while the four factor allocation factor is used for revenues, other costs, and rate base not directly assigned.<sup>22</sup>

**Q. Please describe how Avista calculates its four factor allocation factor.**

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<sup>22</sup> Avista/500, Schultz/Page 56.

1 A. Avista's four factor allocation factors are calculated annually using the previous  
2 year's direct costs, using an equal weighting of 25 percent each, of the  
3 following four factors (4-factor):

- 4 1. Direct O&M and A&G Costs (excluding labor),
- 5 2. Direct labor costs,
- 6 3. Year End customers, and
- 7 4. Net Direct Plant.<sup>23</sup>

8 The amount assigned to each of the above four components is then used  
9 to calculate the CD.AA and GD.AA allocation factors, by which costs are  
10 allocated costs among the state jurisdictions.

11 **Q. Please summarize Staff's analysis of the Company's cost allocation**  
12 **methodology.**

13 A. Staff's analysis included reviewing the Company's initial filing and work papers  
14 and Avista's responses to Staff DRs. Staff reviewed the Company's  
15 assignment of allocation factors and transactions to verify that Oregon is being  
16 allocated costs in accordance with the agreed methodology, and to ensure  
17 Oregon ratepayers are not paying more than their fair share of costs.

18 **Q. Is Staff proposing any adjustments to Avista's inter-state allocation of**  
19 **costs?**

20 A. No. Staff does not recommend any adjustments to Avista's interstate  
21 allocation of costs.

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<sup>23</sup> Avista/500, Schultz/Page 55.

1 **Q. Does this conclude your testimony?**

2 A. Yes.

CASE: UG 433  
WITNESS: MOYA ENRIGHT

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1301**

**Witness Qualifications Statement**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Moya Enright

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Economist  
Rates, Finance, and Audit Division

ADDRESS: 201 High Street SE. Suite 100  
Salem, OR. 97301

EDUCATION: Energy Risk Professional Certification.  
Global Association of Risk Professionals.

M.Sc. Political Science, 2015.  
University of Amsterdam.

M.Sc. Investment, Treasury and Banking, 2011.  
Dublin City University.

B.A. International Business and Languages, 2008.  
Dublin City University through a joint curriculum with  
École Supérieure de Commerce de Montpellier.

EXPERIENCE: Senior Utility and Energy Analyst at OPUC since  
January 2019.

Energy Trader for Meridian Energy from 2015 to  
2019. Meridian Energy is a power generator and  
retailer operating both in New Zealand and  
Australia.

Trading and Operations Analyst at Tynagh Energy  
from 2011 to 2013. Tynagh Energy is an  
independent power producer operating in the  
Republic of Ireland.

Senior Electricity Market Controller at EirGrid from  
2008 to 2011. EirGrid is the Irish electricity  
Transmission System Operator. It operates the  
Single Electricity Market for the Republic of Ireland  
and Northern Ireland.

Accounts Assistant roles from 2004 to 2008,  
including Audit Intern at KPMG in Northern Ireland.

CASE: UG 433  
WITNESS: MOYA ENRIGHT

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1302**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**



Docket No: UG 433

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

JURISDICTION:	Oregon	DATE PREPARED:	12/22/2021
CASE NO:	UG 433	WITNESS:	Scott Kinney
REQUESTER:	PUC Staff – Enright	RESPONDER:	K. Schultz/C. Groome
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 230	TELEPHONE:	(509) 495-2482
		EMAIL:	kaylene.schultz@avistacorp.com

**REQUEST:**

Please provide the Company's other gas supply expense results, including a breakdown of the other gas supply expense into other gas purchases, purchased gas expenses, natural gas storage transactions, gas used for products extraction, other gas expenses, and Gas Technology Institute categories.

Please provide the requested data in a single electronic spreadsheet format, for each calendar year from 2011 through 2020, and to the extent available monthly through 2021. Separately identify any related labor expense for each calendar year, and provide results separately for total company and for Oregon. Please provide only those categories included in the Company's filing in this response (excluding categories which flow through the PGA).

**RESPONSE:**

Please see Staff\_DR\_230 Attachment A for a breakdown of Other Gas Supply expenses for calendar years 2011 through 2020, and 2021 year to date (January 2021 – November 2021). Only those categories included in this case are provided in the attachment. Categories which flow through the PGA (such as purchased gas expense, storage transactions, etc.) are excluded.

**Staff Exhibit**

**“Attachment A to Avista's  
Response to Staff DR 230”**

**is filed in electronic format only**

**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	12/27/2021
CASE NO:	UG 433	WITNESS:	Kaylene Schultz
REQUESTER:	PUC Staff – Enright	RESPONDER:	Morgan Loosmore
TYPE:	Data Request	DEPT:	Revenue-Financial Systems
REQUEST NO.:	Staff – 231	TELEPHONE:	(509) 495-2939
		EMAIL:	morgan.loosmore@avistacorp.com

**REQUEST:**

With regard to “Rent from Gas Property”:

- a) Please indicate whether the Company has recorded “Rent From Gas Property” in 2020 or 2021 to date.
- b) Please indicate whether the Company expects to receive “Rent From Gas Property” in the test year.
- c) Please indicate whether the Company has forecasted receiving “Rent From Gas Property” in the test year. If yes, please provide workpapers showing this, and detailing where this is reflected in the Company’s filing.
- d) For any change to the Company’s receipt of “Rent From Gas Property” since the Company last General Rate Case filing, please provide a description of the change, including the value of the change in US dollars, and the circumstances causing the change.

**RESPONSE:**

- a. The Company did not record rent revenue from gas property for Oregon in 2020. For calendar year 2021, the Company recorded \$12,000 for rent received for a lease on a lay down yard.
- b. At this time, the Company does expect to receive rental income of \$1,000 per month during the Test Year (September 1, 2022 through August 31, 2022) as the lease term is intended to continue until January 2024.
- c. As consistent with prior practice, the Company has not forecasted immaterial increases or decreases in other revenue in the General Rate Case. Thus, the Company has not included anything in FERC account 493000 – Other Gas Revenue – Gas Property Rent in this case.
- d. Historically, the Company has not had rent revenue from gas property in Oregon. Please refer to a.-c. above for the latest recorded rent revenue from gas property in Oregon.

**RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	Oregon	DATE PREPARED:	12/22/2021
CASE NO:	UG 433	WITNESS:	Scott Kinney
REQUESTER:	PUC Staff – Enright	RESPONDER:	K. Schultz/C. Groome
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff – 234	TELEPHONE:	(509) 495-2482
		EMAIL:	Kaylene.schultz@avistacorp.com

**REQUEST:**

Please provide the Company's underground storage operating expense results, including a breakdown of the underground storage operating expense into supervision and engineering, other expenses, and other equipment categories.

Please provide the requested data in a single electronic spreadsheet format, for each calendar year from 2011 through 2020, and to the extent available monthly through 2021. Separately identify any related labor expense for each calendar year, and provide results separately for total company and for Oregon. Please provide only those categories included in the Company's filing in this response (excluding categories which flow through the PGA).

**RESPONSE:**

Please see Staff\_DR\_234 Attachment A for a breakdown of the Jackson Prairie (JP) underground storage operating expenses for the Oregon-owned portion for calendar years 2011 through 2020, and 2021 year to date (January 2021 – November 2021).

Effective May 1, 2011, the Company took possession of 3,030,877 Dth of working gas capacity (system) and an additional 104,000 Dth (system) of daily deliverability that was previously assigned to Shell Energy North America. As a result, Oregon customers received 560,891 Dth of capacity and an additional 26,000 in deliverability, increasing total Oregon-related Jackson Prairie owned storage capacity to 823,337 Dth and deliverability of 52,000. With the return of this capacity, Oregon's assigned portion of total Jackson Prairie (excluding Oregon's leased portion which is not subject to capital or O&M expenditures) has been 9.65%.

The primary reason for the increase in expense beginning in 2018 is a result of new Federal Pipeline and Hazardous Material Safety Administration (PHMSA) regulations which require additional safety measures be in place at our Jackson Prairie Storage Facility. This was in response to an underground gas storage well at SoCal's Aliso Canyon gas storage field that experienced a failure in 2015/2016 and released large volumes of natural gas into the atmosphere before it was controlled and capped. PHMSA released an interim rule on December 19, 2016 that revised the Federal pipeline safety regulations to address critical safety issues related to downhole facilities, including wells, wellbore tubing, and casing, at underground natural gas storage facilities. In 2017 in response to these new safety rules, the operators at Jackson Prairie commissioned a gap analysis study at JP conducted by Lonquist and Co. to compare the practices at JP prior to the Aliso Canyon event to the new requirements. The findings of this analysis then served as the basis for the increase in capital spending and O&M at JP beginning in 2018.

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

JURISDICTION:	Oregon	DATE PREPARED:	12/21/2021
CASE NO.:	UG 433	WITNESS:	Scott Kinney
REQUESTER:	PUC Staff – Enright	RESPONDER:	Keri Meister
TYPE:	Data Request	DEPT:	Resource Accounting
REQUEST NO.:	Staff – 235	TELEPHONE:	(509) 495-2102
		EMAIL:	keri.meister@avistacorp.com

**REQUEST:**

Please provide, in a single electronic spreadsheet format:

- a) monthly historical working gas inventory balances for each storage facility (in both volume and in dollars),
- b) the monthly working gas storage guideline, or goal, or target, for each storage facility (in the same volume units as used for the inventory).
- c) for the dollar values provided in response to section (a), an explanation as to how the dollar value was derived, including a worked example of the Company’s calculation of the dollar value used for April 2020.
- d) monthly historical cushion gas inventory balances for each storage facility (in both volume and in dollars),
- e) the monthly cushion gas guideline, or goal, or target, for each storage facility (in the same volume units as used for the inventory).
- f) for the dollar values provided in response to section (d), an explanation as to how the dollar value was derived, including a worked example of the dollar value used for April 2020.

Please include the monthly data requested above for each storage facility from 2010 to 2020, and to the extent as available monthly through 2021. Please indicate whether the values given above are for beginning or end of month. Please exclude labor expense, and separately identify any related labor expense, and provide results separately for total company and for Oregon.

**RESPONSE:**

a.-f. See Staff\_DR\_235 Attachment A for the requested information.

Data is provided in electronic format as requested. The information provided includes all storage facilities in which Oregon customers held capacity<sup>1</sup>.

Monthly and annual data is provided inclusive of monthly injections, withdrawals (volumes and dollars), monthly balances and year end balances. Costs represents the natural gas commodity cost of natural gas; labor dollars are not included in working gas inventory. Avista

<sup>1</sup> Attachments A represents total Jackson Prairie capacity, including both owned and leased.

Docket No: UG 433

injects gas yearly in accordance with operating procedures, which require 35% of the facility be full by June 30, 80% by August 31, and 100% by September 30.

Working gas volume capacity (see part a.) changes every month based on daily/monthly injections and withdrawals. Cushion gas, however, remains constant unless there is a major expansion completed. Oregon customers have participated in two expansions of the facility. Balances are summarized in the table below:

	Ending Balance 10/31/2008	Ending Balance 05/31/2011
Cushion Gas Dth	174,964	495,223
Cushion Gas \$	\$976,027	\$1,711,623

The cushion gas value is based on the cost of the cushion gas as it was being injected into the facility in accordance with GAAP. No labor dollars are included. The above balances include both recoverable account 117.1 and non-recoverable 352.3.

**Staff Exhibit**

**“Attachment A to Avista's  
Response to Staff DR 235”**

**is filed in electronic format only**

Other Gas Supply Expense (FERC Accounts 813000, 813010, & 813610 only) - Oregon Only  
 '2021' represents year to date (January - November 2021)

FERC Account	Expenditure Type	Accounting Year												Grand Total
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Jan-Nov 2021		
<b>813000</b>	000 Direct GL	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ 5,165	\$ -	\$ 8	\$ (4)	\$ (3)	\$ 30	\$ 5,203	
	005 Legal Services	\$ 5,007	\$ 10,392	\$ 3,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,451	
	010 General Services	\$ -	\$ -	\$ 8	\$ 28	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	
	020 Professional Services	\$ 16,289	\$ 24,999	\$ 11,208	\$ 16,098	\$ 28,609	\$ 16,834	\$ 18,403	\$ 24,858	\$ 44,670	\$ 32,584	\$ 21,173	\$ 255,723	
	025 Temporary Labor	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	
	205 Airfare	\$ 6,567	\$ 6,721	\$ 5,053	\$ 5,634	\$ 4,322	\$ 4,101	\$ 3,639	\$ 3,183	\$ 3,464	\$ 1,959	\$ 190	\$ 44,832	
	210 Employee Auto Mileage	\$ 90	\$ 146	\$ 184	\$ 247	\$ 6	\$ -	\$ 42	\$ 219	\$ 273	\$ -	\$ 44	\$ 1,251	
	215 Employee Business Meals	\$ 2,559	\$ 1,504	\$ 1,623	\$ 2,229	\$ 1,320	\$ 1,036	\$ 1,085	\$ 1,112	\$ 804	\$ 242	\$ 105	\$ 13,618	
	220 Employee Car Rental	\$ 168	\$ 240	\$ 377	\$ 529	\$ 339	\$ 456	\$ 570	\$ 736	\$ 537	\$ 37	\$ 219	\$ 4,208	
	225 Conference Fees	\$ 75	\$ 526	\$ 737	\$ 775	\$ -	\$ 1,054	\$ 209	\$ 814	\$ 940	\$ 714	\$ 385	\$ 6,229	
	230 Employee Lodging	\$ 2,994	\$ 3,423	\$ 3,570	\$ 3,889	\$ 2,226	\$ 1,974	\$ 2,544	\$ 2,475	\$ 2,959	\$ 536	\$ 377	\$ 26,967	
	235 Employee Misc Expenses	\$ 3,526	\$ 783	\$ 1,002	\$ 1,047	\$ 963	\$ 376	\$ 392	\$ 368	\$ 358	\$ 210	\$ 42	\$ 9,068	
	305 Incentive/Bonus Pay	\$ 1,582	\$ 5,963	\$ 4,749	\$ 704	\$ 2,164	\$ -	\$ 692	\$ 2,043	\$ 1,541	\$ 4,800	\$ 935	\$ 25,173	
	310 Non Benefit Labor - NU	\$ -	\$ -	\$ -	\$ -	\$ 592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592	
	340 Regular Payroll - NU	\$ 266,427	\$ 231,641	\$ 221,074	\$ 229,039	\$ 244,277	\$ 272,892	\$ 275,721	\$ 285,614	\$ 269,141	\$ 350,030	\$ 365,529	\$ 3,011,386	
	510 Payroll Benefits loading	\$ 150,125	\$ 141,288	\$ 140,916	\$ 104,533	\$ 130,245	\$ 162,338	\$ 149,156	\$ 129,943	\$ 114,625	\$ (2,752)	\$ -	\$ 1,220,418	
	511 Non-Service Loading	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,504	\$ 22,151	\$ (612)	\$ -	\$ 32,044	
	512 Incentive Loading-NU	\$ -	\$ -	\$ 32,323	\$ 30,826	\$ 17,370	\$ 21,301	\$ 36,432	\$ 34,800	\$ 23,650	\$ 16,252	\$ 16,502	\$ 229,457	
	515 Payroll Tax loading	\$ 23,526	\$ 20,727	\$ 19,295	\$ 18,504	\$ 20,211	\$ 22,185	\$ 22,536	\$ 23,237	\$ 23,157	\$ (650)	\$ -	\$ 192,729	
	520 Payroll Time Off loading	\$ 42,498	\$ 37,931	\$ 36,873	\$ 38,468	\$ 40,582	\$ 45,646	\$ 43,830	\$ 45,632	\$ 44,184	\$ 56,556	\$ 63,664	\$ 495,865	
	530 Stores/Material Loading	\$ 1	\$ 2	\$ -	\$ -	\$ 7	\$ 19	\$ 17	\$ 0	\$ 1	\$ 3	\$ -	\$ 50	
	550 Company Aircraft	\$ 579	\$ 788	\$ -	\$ -	\$ 3,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,706	
	710 Rental Expense - Vehicle	\$ 217	\$ -	\$ -	\$ 76	\$ -	\$ 118	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ 452	
	715 Vehicle - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ 12	
	720 Vehicle Fuel Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ 28	
	721 Vehicle Fuel Diesel	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	
	810 Advertising Expenses	\$ 631	\$ 120	\$ -	\$ 768	\$ 124	\$ -	\$ -	\$ -	\$ 191	\$ -	\$ -	\$ 1,834	
	820 Computer Equip Software	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 144	
	821 Computer Hardware/Software	\$ -	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72	
	830 Dues	\$ -	\$ -	\$ 219	\$ 451	\$ 425	\$ 597	\$ -	\$ 94	\$ (108)	\$ -	\$ -	\$ 1,677	
	861 Lease Hardware/Software	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	870 Lease Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	
	875 License Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ 113	
	880 Materials & Equipment	\$ 8	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ 5	\$ -	\$ -	\$ -	\$ 61	
	885 Miscellaneous	\$ 35,052	\$ 6,771	\$ 9,616	\$ 10,834	\$ 27	\$ 497	\$ 32	\$ 283	\$ 116	\$ 79	\$ -	\$ 63,306	
	890 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ 278	\$ 177	\$ 1	\$ -	\$ 26	\$ -	\$ 584	
	905 Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 15	\$ -	\$ -	\$ 31	
	915 Printing	\$ 11	\$ 43	\$ 9	\$ 23	\$ -	\$ 6	\$ 0	\$ 36	\$ -	\$ 32	\$ 28	\$ 188	
	928 Regulatory Fees	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	
	930 Right-of-Way Easements	\$ -	\$ -	\$ -	\$ -	\$ 940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 940	
	935 Subscriptions	\$ 937	\$ 9,641	\$ 1,889	\$ 1,119	\$ 635	\$ 27,933	\$ 23,623	\$ 26,779	\$ -	\$ -	\$ -	\$ 92,557	
	937 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	
	950 Training	\$ 895	\$ 262	\$ 2,130	\$ 94	\$ 787	\$ 1,439	\$ 773	\$ 125	\$ 45	\$ 186	\$ -	\$ 6,736	
<b>813000 Total</b>		<b>\$ 559,891</b>	<b>\$ 504,014</b>	<b>\$ 495,799</b>	<b>\$ 465,681</b>	<b>\$ 499,737</b>	<b>\$ 586,085</b>	<b>\$ 580,502</b>	<b>\$ 592,839</b>	<b>\$ 552,750</b>	<b>\$ 460,311</b>	<b>\$ 469,262</b>	<b>\$ 5,766,871</b>	
<b>813010</b>	000 Direct GL	\$ 47,508	\$ 43,989	\$ 47,751	\$ 40,632	\$ 40,227	\$ 43,051	\$ 49,750	\$ 46,162	\$ 52,929	\$ 52,369	\$ 45,459	\$ 509,828	
<b>813010 Total</b>		<b>\$ 47,508</b>	<b>\$ 43,989</b>	<b>\$ 47,751</b>	<b>\$ 40,632</b>	<b>\$ 40,227</b>	<b>\$ 43,051</b>	<b>\$ 49,750</b>	<b>\$ 46,162</b>	<b>\$ 52,929</b>	<b>\$ 52,369</b>	<b>\$ 45,459</b>	<b>\$ 509,828</b>	
<b>813610</b>	000 Direct GL	\$ -	\$ (5,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,734)	
<b>813610 Total</b>		<b>\$ -</b>	<b>\$ (5,734)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,734)</b>	
<b>Grand Total</b>		<b>\$ 607,399</b>	<b>\$ 542,270</b>	<b>\$ 543,550</b>	<b>\$ 506,313</b>	<b>\$ 539,963</b>	<b>\$ 629,136</b>	<b>\$ 630,252</b>	<b>\$ 639,001</b>	<b>\$ 605,679</b>	<b>\$ 512,680</b>	<b>\$ 514,721</b>	<b>\$ 6,270,965</b>	



Oregon JP Storage/Prepaid Gas				Storage Owned - Account for fuel as a withdrawal (808100). Price at WACOG. AVA gets a 1/3 charge from JP for fuel volumes burnt on both injections and withdrawals and assigns volumes to AN/OR for 100408 owned.						
Account 164100 GD OR				Contract 100408						
Dekatherms										
GL Account	808200 GD OR	808100 GD OR	808100 GD OR		808200 GD OR	808100 GD OR	808100 GD OR	164100 GD OR		
	Injected Volumes	Withdrawal Volumes	Storage Fuel Volumes	Volume Balance	Injected Value	Withdrawal Value	Storage Fuel Value	Balance	Inventory WACOG	Check Withdrawal WACOG
Balance Dec-10				210,466				\$786,366.92		
Jan-11	-	(51,346)	(35)	159,085	-	(191,844.57)	(130.77)	\$594,391.58	\$	3.7363
Feb-11	-	(135,087)	(153)	23,845	-	(504,723.84)	(575.34)	\$89,092.40	\$	3.7363
Mar-11	-	-	(568)	23,277	-	-	(2,122.22)	\$86,970.18	\$	3.7363
Apr-11	-	-	-	23,277	-	-	-	\$86,970.18	\$	3.7363
May-11	209,513	-	-	232,790	827,751.25	-	-	\$914,721.43	\$	3.9294
Jun-11	79,057	-	(305)	311,542	335,329.43	-	(1,221.72)	\$1,248,829.14	\$	4.0085
Jul-11	154,553	(78,426)	(81)	387,588	629,590.19	(315,466.62)	(326.57)	\$1,562,626.14	\$	4.0317
Aug-11	288,502	-	(204)	675,886	1,105,107.34	-	(810.01)	\$2,666,923.47	\$	3.9458
Sep-11	148,694	-	(1,243)	823,337	562,313.97	-	(4,895.93)	\$3,224,341.51	\$	3.9162
Oct-11	-	-	(629)	822,708	-	-	(2,463.28)	\$3,221,878.23	\$	3.9162
Nov-11	-	(14,400)	-	808,308	-	(56,393.13)	-	\$3,165,485.10	\$	3.9162
Dec-11	-	(223,851)	(37)	584,420	-	(876,643.08)	(144.90)	\$2,288,697.12	\$	3.9162
YTD 2011 Activity	880,319	(503,110)	(3,255)	584,420	3,460,092.18	(1,945,071.24)	(12,690.74)	\$2,288,697.12	\$	3.9162
Balance Dec-13				409,891				\$1,278,144.10		
Jan-14	-	(129,571)	(805)	279,515	-	(404,034.88)	(2,510.19)	\$871,599.03	\$	3.1183
Feb-14	-	(182,796)	(717)	96,002	-	(570,004.77)	(2,235.79)	\$299,358.47	\$	3.1183
Mar-14	-	(95,008)	(850)	144	-	(296,258.86)	(2,650.57)	\$449.04	\$	3.1183
Apr-14	-	-	(487)	(343)	-	-	(1,518.63)	(\$1,069.59)	\$	3.1183
May-14	251,299	-	-	250,956	1,083,195.89	-	-	\$1,082,126.30	\$	4.3120
Jun-14	45,354	-	(161)	296,149	200,623.35	-	(696.08)	\$1,282,053.57	\$	4.3291
Jun Adj in July			(3)	296,146			(12.97)	\$1,282,040.60		
Jul-14	155,109	-	(82)	451,173	619,125.24	-	(351.11)	\$1,900,814.73	\$	4.2131
Aug-14	229,628	-	(126)	680,675	866,341.38	-	(523.87)	\$2,766,632.24	\$	4.0645
Sep-14	120,620	(10,044)	(732)	790,519	453,479.21	(40,363.02)	(2,949.97)	\$3,176,798.46	\$	4.0186
Oct-14	10,736	-	(356)	800,899	34,623.09	-	(1,430.63)	\$3,209,990.92	\$	4.0080
Nov-14	63,934	(116,670)	(49)	748,114	227,824.23	(465,009.91)	(195.34)	\$2,972,609.90	\$	3.9735
Dec-14	75,056	(105,403)	(392)	717,375	217,735.93	(411,572.72)	(1,547.72)	\$2,777,225.39	\$	3.8714
YTD 2014 Activity	951,736	(639,492)	(4,760)	717,375	3,702,948.32	(2,187,244.16)	(16,622.87)	\$2,777,225.39	\$	3.8714
Balance Dec-14				717,375				\$2,777,225.39		
Jan-15	14,873	(335,147)	(590)	396,511	35,352.03	(1,294,131.32)	(2,284.11)	\$1,516,161.99	\$	3.8238
Feb-15	-	(293,433)	(1,029)	102,049	-	(1,122,017.04)	(3,934.65)	\$390,210.30	\$	3.8238
Mar-15	24,754	(102,049)	(1,033)	23,721	50,177.83	(388,488.56)	(3,949.94)	\$47,949.63	\$	2.0214
Apr-15	84,654	(63,953)	(352)	44,070	178,673.98	(134,323.16)	(742.68)	\$91,557.77	\$	2.0776
May-15	291,471	-	(228)	335,313	693,607.44	-	(513.89)	\$784,651.32	\$	2.3401
Jun-15	105,713	(49,819)	(589)	390,618	218,603.44	(113,333.78)	(1,339.96)	\$888,581.02	\$	2.2748
Jul-15	118,507	(42,284)	(416)	466,425	267,175.97	(96,188.05)	(946.93)	\$1,058,622.01	\$	2.2697
Aug-15	199,899	-	(584)	665,740	475,122.92	-	(1,341.33)	\$1,532,403.60	\$	2.3018
Sep-15	154,684	-	(544)	819,880	374,914.41	-	(1,260.77)	\$1,906,057.24	\$	2.3248
Oct-15	8,036	(9,737)	(425)	817,754	16,821.05	(22,627.42)	(988.04)	\$1,899,262.83	\$	2.3225
Nov-15	-	(125,860)	(65)	691,829	-	(292,314.76)	(150.97)	\$1,606,797.10	\$	2.3225
Dec-15	41,937	(152,640)	(239)	580,887	87,478.57	(352,741.45)	(551.73)	\$1,340,982.49	\$	2.3085
YTD 2015 Activity	1,044,528	(1,174,922)	(6,094)	580,887	2,397,927.64	(3,816,165.54)	(18,005.00)	\$1,340,982.49	\$	2.3085
Balance Dec-15				580,887				\$1,340,982.49		
Jan-16	18,123	(127,815)	(483)	470,712	37,034.52	(295,062.23)	(1,115.01)	\$1,081,839.77	\$	2.2983
Feb-16	1,900	(354,067)	(899)	117,646	1,708.81	(812,020.10)	(2,064.46)	\$269,464.02	\$	2.2905
Mar-16	12,300	(45,469)	(1,258)	83,219	16,237.23	(100,392.05)	(2,759.56)	\$182,549.64	\$	2.1936
Apr-16	133,071	-	(221)	216,069	157,608.63	-	(394.55)	\$339,763.72	\$	1.5725
May-16	243,238	(1,919)	(167)	457,221	301,642.50	(2,677.79)	(239.59)	\$638,488.84	\$	1.3965

Oregon JP Storage/Prepaid Gas				Storage Owned - Account for fuel as a withdrawal (808100). Price at WACOG. AVA gets a 1/3 charge from JP for fuel volumes burnt on both injections and withdrawals and assigns volumes to AN/OR for 100408 owned.						
Account 164100 GD OR				Contract 100408						
Dekatherms										
GL Account	808200 GD OR	808100 GD OR	808100 GD OR		808200 GD OR	808100 GD OR	808100 GD OR	164100 GD OR		
	Storage				Storage				Inventory	Check
	Injected	Withdrawal	Fuel	Volume	Injected	Withdrawal	Fuel	Balance	WACOG	Withdrawal
	Volumes	Volumes	Volumes	Balance	Value	Value	Value			WACOG
Jun-16	171,739	(23,773)	(475)	604,712	262,634.66	(33,859.98)	(669.56)	\$866,593.96	\$	1.4331
Jul-16	63,096	(55,762)	(633)	611,413	140,527.59	(83,017.66)	(944.73)	\$923,159.16	\$	1.5099
Aug-16	91,174	(1,024)	(232)	701,331	149,942.84	(1,628.93)	(352.90)	\$1,071,120.17	\$	1.5273
Sep-16	117,141		(311)	818,161	281,556.89		(494.50)	\$1,352,182.56	\$	1.6527
Oct-16	6,403	(29,287)	(322)	794,955	15,310.62	(48,439.56)	(532.45)	\$1,318,521.17	\$	1.6586
Nov-16	28,001	(46,500)	(87)	776,369	50,804.38	(77,368.79)	(144.76)	\$1,291,812.00	\$	1.6639
Dec-16	10,773	(287,600)	(176)	499,366	41,149.23	(479,102.11)	(292.85)	\$853,566.27	\$	1.7093
<b>YTD 2016 Activity</b>	<b>896,959</b>	<b>(973,216)</b>	<b>(5,264)</b>	<b>499,366</b>	<b>1,456,157.90</b>	<b>(1,933,569.20)</b>	<b>(10,004.92)</b>	<b>\$853,566.27</b>	<b>\$</b>	<b>1.7093</b>
<b>Balance Dec-16</b>				<b>499,366</b>				<b>\$853,566.28</b>		
Jan-17	20,327	(291,306)	(500)	227,887	65,076.83	(505,297.52)	(854.65)	\$412,490.94	\$	1.8101
Feb-17	8,970	(145,402)	(758)	90,697	21,704.18	(265,894.24)	(1,374.40)	\$166,926.48	\$	1.8405
Mar-17	6,343	(64,846)	(477)	31,717	12,704.13	(119,457.07)	(877.91)	\$59,295.63	\$	1.8695
Apr-17	89,925	(3,379)	(329)	117,934	221,523.93	(7,166.59)	(697.61)	\$272,955.36	\$	2.3145
May-17	247,280	-	(146)	365,068	609,358.85	-	(343.80)	\$881,970.41	\$	2.4159
Jun-17	185,496	-	(247)	550,317	414,041.49	-	(587.68)	\$1,295,424.22	\$	2.3540
Jul-17	56,091	(26,473)	(252)	579,683	102,438.66	(61,062.14)	(581.95)	\$1,336,218.79	\$	2.3051
Aug-17	103,828	(17,609)	(187)	665,715	242,454.35	(40,571.87)	(429.90)	\$1,537,671.37	\$	2.3098
Sep-17	159,147	(1,207)	(318)	823,337	310,119.06	(2,711.75)	(727.84)	\$1,844,350.84	\$	2.2401
Oct-17	9,306	(32,522)	(495)	799,626	19,798.69	(72,824.71)	(1,108.84)	\$1,790,215.98	\$	2.2388
Nov-17	20,207	(17,597)	(87)	802,149	49,363.32	(39,422.30)	(194.96)	\$1,799,962.04	\$	2.2439
Dec-17	-	(286,013)	(98)	516,038	-	(641,791.63)	(219.90)	\$1,157,950.51	\$	2.2439
<b>YTD 2017 Activity</b>	<b>906,920</b>	<b>(886,354)</b>	<b>(3,894)</b>	<b>516,038</b>	<b>2,068,583.49</b>	<b>(1,756,199.82)</b>	<b>(7,999.44)</b>	<b>\$1,157,950.51</b>	<b>\$</b>	<b>2.2439</b>
<b>Balance Dec-17</b>				<b>516,038</b>				<b>\$1,157,950.51</b>		
Jan-18	9,554	(192,290)	(755)	332,547	25,918.56	(432,325.29)	(1,695.83)	\$749,847.95	\$	2.2549
Feb-18	32,551	(199,522)	(366)	165,210	64,126.20	(447,849.34)	(825.28)	\$365,299.53	\$	2.2111
Mar-18	-	(121,613)	(966)	42,631	-	(268,901.12)	(2,135.94)	\$94,262.47	\$	2.2111
Apr-18	60,680	(31,738)	(564)	71,009	87,954.40	(68,077.98)	(1,194.43)	\$112,944.46	\$	1.5906
May-18	186,971	-	(191)	257,789	214,762.40	-	(234.34)	\$327,472.52	\$	1.2703
Jun-18	237,703	-	(278)	495,214	295,417.80	-	(343.82)	\$622,546.50	\$	1.2571
Jul-18	40,804	(14,861)	(572)	520,585	67,080.45	(18,872.74)	(723.82)	\$670,030.39	\$	1.2871
Aug-18	155,670	(1,210)	(131)	674,914	272,124.47	(1,644.23)	(175.11)	\$940,335.52	\$	1.3933
Sep-18	130,269	-	(448)	804,735	217,269.83	-	(630.71)	\$1,156,974.64	\$	1.4377
Oct-18	33,047	(61,195)	(430)	776,157	67,525.31	(88,132.32)	(619.63)	\$1,135,748.00	\$	1.4633
Nov-18	53,505	(169,012)	(220)	660,430	213,314.67	(257,644.59)	(331.24)	\$1,091,086.84	\$	1.6521
Dec-18	34,481	(91,472)	(400)	603,039	196,235.35	(161,439.46)	(722.80)	\$1,125,159.93	\$	1.8658
<b>YTD 2018 Activity</b>	<b>975,235</b>	<b>(882,913)</b>	<b>(5,321)</b>	<b>603,039</b>	<b>1,721,729.44</b>	<b>(1,744,887.07)</b>	<b>(9,632.95)</b>	<b>\$1,125,159.93</b>	<b>\$</b>	<b>1.8658</b>
<b>Balance Dec-18</b>				<b>603,039</b>				<b>\$1,125,159.93</b>		
Jan-19	20,276	(266,618)	(286)	356,411	69,676.86	(500,376.46)	(533.62)	\$693,926.71	\$	1.9470
Feb-19	22,175	(232,622)	(728)	145,236	140,166.14	(493,194.96)	(1,576.46)	\$339,321.43	\$	2.3363
Mar-19	32,181	(65,388)	(771)	111,258	252,376.97	(214,416.17)	(2,837.64)	\$374,444.59	\$	3.3656
Apr-19	141,443	(6,216)	(246)	246,239	242,119.25	(20,184.16)	(741.40)	\$595,638.28	\$	2.4189
May-19	312,744		(185)	558,798	512,770.06	-	(412.24)	\$1,107,996.10	\$	1.9828
Jun-19	194,101		(410)	752,489	179,371.48		(746.60)	\$1,286,620.98	\$	1.7098
Jul-19	66,658	(27,300)	(276)	791,571	102,770.48	(46,366.20)	(468.95)	\$1,342,556.31	\$	1.6961
Aug-19	19,762	(110,633)	(126)	700,574	29,917.48	(187,440.17)	(213.50)	\$1,184,820.12	\$	1.6912
Sep-19	122,955		(192)	823,337	229,901.54		(324.90)	\$1,414,396.76	\$	1.7179
Oct-19	1,438	(36,515)	(304)	787,956	3,410.07	(62,768.38)	(522.24)	\$1,354,516.21	\$	1.7190
Nov-19	62,174	(144,884)	(74)	705,172	233,061.76	(258,084.36)	(128.91)	\$1,329,364.70	\$	1.8852

Oregon JP Storage/Prepaid Gas				Storage Owned - Account for fuel as a withdrawal (808100). Price at WACOG. AVA gets a 1/3 charge from JP for fuel volumes burnt on both injections and withdrawals and assigns volumes to AN/OR for 100408 owned.						
Account 164100 GD OR		Contract 100408								
Dekatherms										
GL Account	808200 GD OR	808100 GD OR	808100 GD OR		808200 GD OR	808100 GD OR	808100 GD OR	164100 GD OR		
	Injected	Withdrawal	Storage	Volume	Injected	Withdrawal	Storage		Inventory	Check
	Volumes	Volumes	Fuel	Balance	Value	Value	Fuel	Balance	WACOG	Withdrawal
			Volumes				Value		WACOG	WACOG
Dec-19	62,338	(95,706)	(158)	671,646	182,913.02	(184,321.46)	(305.68)	\$1,327,650.58	\$	1.9767
YTD 2019 Activity	1,058,245	(985,882)	(3,756)	671,646	2,178,455.11	(1,967,152.32)	(8,812.14)	\$1,327,650.58	\$	1.9767
Balance Dec-19				671,646				\$1,327,650.58		
Jan-20	4,840	(210,512)	(216)	465,758	12,343.41	(416,949.86)	(427.92)	\$922,616.21	\$	1.9809
Feb-20	14,468	(215,391)	(2,023)	262,812	23,170.56	(425,014.10)	(3,978.03)	\$516,794.64	\$	1.9664
Mar-20		(131,716)	(845)	130,251		(259,006.80)	(1,661.61)	\$256,126.23	\$	1.9664
Apr-20	129,230	(32,119)	(543)	226,819	199,202.08	(63,146.14)	(1,052.34)	\$391,129.83	\$	1.7244
May-20	266,324		(130)	493,013	411,556.96		(219.33)	\$802,467.46	\$	1.6277
Jun-20	315,669		(190)	808,492	453,714.92		(304.33)	\$1,255,878.05	\$	1.5534
Jul-20	15,536		(691)	823,337	22,053.29		(1,071.58)	\$1,276,859.76	\$	1.5508
Aug-20	949	(908)	(41)	823,337	2,186.61	(1,408.15)	(63.58)	\$1,277,574.64	\$	1.5517
Sep-20	2,258	(3,644)	(4)	821,947	3,719.38	(5,654.40)	(6.21)	\$1,275,633.41	\$	1.5520
Oct-20	8,519	(31,783)	(15)	798,668	18,163.04	(49,324.07)	(23.28)	\$1,244,449.10	\$	1.5582
Nov-20	9,130	(102,747)	(80)	704,971	27,490.24	(160,636.63)	(125.09)	\$1,111,177.62	\$	1.5762
Dec-20	3,567	(126,481)	(244)	581,813	11,039.88	(199,746.89)	(384.59)	\$922,086.02	\$	1.5848
YTD 2020 Activity	770,490	(855,301)	(5,022)	581,813	1,184,640.37	(1,580,887.04)	(9,317.89)	\$922,086.02	\$	1.5848

CASE: UG 433  
WITNESS: MAX ST. BROWN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1400**

**Opening Testimony**

**March 3, 2022**

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Dr. Max St. Brown. I am a Senior Utility Analyst employed in the  
3 Utility Strategy & Integration Division of the Public Utility Commission of  
4 Oregon (OPUC). My business address is 201 High Street SE, Suite 100,  
5 Salem, Oregon 97301.

6 **Q. Please describe your educational background and work experience.**

7 A. My witness qualification statement is found in Exhibit Staff/1401.

8 **Q. What is the purpose of your testimony?**

9 A. I respond to Avista's long-run incremental cost (LRIC) study and proposed rate  
10 spread and rate design. My findings and recommendations could change after  
11 reviewing other parties' testimony.

12 **Q. How is your testimony organized?**

13 A. My testimony is organized as follows:

14	Issue 1, Long-run Incremental Cost (LRIC) Study .....	2
15	Issue 2, Rate Spread and Rate Design .....	5

1                    **ISSUE 1, LONG-RUN INCREMENTAL COST (LRIC) STUDY**2                    **Q. Please describe Avista's LRIC study.**3                    A. Avista computes the following margin to cost ratios reproduced from  
4                    Avista/900, Anderson/11:**Table No. 1: Long Run Incremental Cost Study**

<u>Customer Class</u>	<u>Margin-to-Cost At Present Rates</u>
Residential Service Schedule 410	1.00
General Service Schedule 420	0.95
Large General Service Schedule 424	1.10
Interruptible Service Schedule 440	1.87
Seasonal Service Schedule 444	1.68
Transportation Service Schedule 456	1.25
<b>Total Oregon Natural Gas</b>	<b>1.00</b>

5                    The Long-Run Incremental Costs (LRIC) study provides the relative cost of  
6                    service across schedules (the cost of serving each schedule in the long run),  
7                    while the actual cost to serve each schedule will vary over time due to  
8                    accumulated depreciation. Cost causation is measured using a selected  
9                    metric, such as per customer for billing and per therm for gas scheduling.

10                   **Q. Please describe Staff's concerns that were raised in a previous general  
11                   rate case – UG 366?**12                   A. In UG 366, Staff had concerns about the LRIC estimates in Avista's results  
13                   because they included a plugged-in load factor value (average divided by peak  
14                   consumption) from the previous rate case instead of using updated data. The

1 load factor is used to separate the capacity portion from the commodity portion  
2 of the core main costs which influenced the rate spread.<sup>1</sup>

3 **Q. Please describe Staff's UG 366 solution.**

4 A. In UG 366, Staff's solution was to replace the plugged-in value with the actual  
5 then-current load factor. In this rate case, Avista used the actual 2020 load  
6 factor and thus, Staff's concern raised in UG 366 is not present. Additionally,  
7 "based on recommendations from Commission Staff in Docket No. UG-366, the  
8 Company is weighting the Capacity Main Investment allocation at 50% for  
9 schedules 440 and 456 [interruptible and transportation, respectively]."<sup>2</sup>

10 **Q. Has Staff identified any other concerns with Avista's LRIC study?**

11 A. No. Avista has not made any major LRIC study changes since its last general  
12 rate case and Staff remains satisfied with Avista's study. In UG 389, Avista's  
13 most recent general rate case prior to this filing, Staff did not have any  
14 concerns with the LRIC study. The one exception is a relatively new issue for  
15 Staff. In part, due to Staff focusing on low-income issues and energy burdens,  
16 Staff has been looking into whether there are distribution cost of service  
17 differences between multifamily and single-family residences. The idea is that  
18 lower-income households are a relatively larger make-up for multi-family  
19 housing. Given that, Staff issued a data request asking Avista to provide  
20 information on number of households that dwell in single-family versus  
21 multifamily and for cost of service differences. In Avista's response to that data

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<sup>1</sup> UG 366 Staff/900, Compton/2.

<sup>2</sup> Avista/900, Anderson/8, lines 5-7.

1 request, Avista stated it, "...has not conducted an analysis between multifamily  
2 and single family for Avista's service territory."<sup>3</sup>

3 **Q. What is Staff's LRIC study recommendation?**

4 A. Staff recommends that Avista determine if it is less costly to serve multifamily  
5 residential customers than single-family residential customers. Staff makes  
6 this recommendation in part, because of the discussion above and the fact that  
7 the marginal cost studies in both PacifiCorp and Portland General Electric's  
8 most recent general rate cases found lower costs per residential customer for  
9 multifamily than for single-family. Also, Northwest Natural offers a Multifamily  
10 Program which notes that a builder's costs might increase based on the pipe  
11 design in multifamily installations, so it stands to reason that the utility  
12 company's costs might decrease.<sup>4</sup> Once Avista has determined if there are  
13 cost differences, that information can be taken into account to inform  
14 multifamily rate design.

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<sup>3</sup> Avista's response to Staff DR 328.

<sup>4</sup> "Your incremental house-piping costs may be slightly higher than if you have individual meter rooms because NW Natural is not extending service up to each floor." NWN, "Multifamily Program," accessed February 14, 2022 at <https://www.nwnatural.com/business/builders-hvac/multifamily-program>.



1 **ISSUE 2, RATE SPREAD AND RATE DESIGN**

2 **Q. Did Staff express any concerns regarding rate spread and rate design**  
3 **in prior rate cases, such as UG 389?**

4 A. Yes. In UG 389, Avista's last general rate case, Staff was concerned about  
5 increasing the residential and commercial fixed monthly charges and  
6 advocated for a more modest residential increase and no commercial increase  
7 in the monthly fixed charges.

8 **Q. What is Avista's fixed charge proposal in this rate case?**

9 A. Avista proposes to keep all fixed charges unchanged. Any rate changes will  
10 only affect the volumetric prices. Staff supports this approach.

11 **Q. What is Avista's rate spread proposal?**

12 A. Avista "spread the proposed increase in a manner that results in the margin-to-  
13 cost ratios for the various service schedules remaining at present levels."<sup>5</sup>  
14 Likewise, "the Tax Customer Credit is proposed to be applied on a uniform  
15 percentage to the volumetric energy block rates by rate schedule. By mirroring  
16 the rate design from the general rate increase with an equal and offsetting rate  
17 credit from the new Tax Customer Credit and Deferred Tax Credit rate  
18 schedules, customers irrespective of their usage will experience no bill  
19 impact."<sup>6</sup> The tax customer credit lasts for two years with any remainder  
20 spread over the next 10 years.<sup>7</sup>

21 **Q. Does Staff generally agree with the rate spread in this case?**

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<sup>5</sup> Avista/1000, Miller/7.

<sup>6</sup> Avista/1000, Miller/15.

<sup>7</sup> Avista/1000, Miller/14.

1 A. Yes. Staff finds the Company's proposal and its elaboration in its response to  
2 Staff DR 211 generally agreeable, except for the rate spread allocation of the  
3 deferred tax savings.

4 **Q. How does Avista propose to spread rates if there is a lower than**  
5 **requested revenue requirement awarded?**

6 A. Avista proposes to spread revenue requirement reductions based on the  
7 margin-to-cost ratios where rate schedules that are overpaying receive no rate  
8 increase and the remainder is spread to the underpaying schedules:

9 If the Commission were to order a lower revenue requirement,  
10 the Company proposes that Residential Service Schedule 410  
11 and Large General Service Schedule 424 continue to receive  
12 an equal percentage of revenue increase. The lower revenue  
13 requirement should then be applied equally to Schedules 440,  
14 444 and 456 until the point they receive no base rate increase,  
15 with the offsetting amount being applied to Schedule 420.<sup>8</sup>

16 **Q. Why does Staff support Avista's rate spread proposal?**

17 A. Intuitively, if there is no rate change, then the Company's proposal of no bill  
18 impact is simple and reasonable. Parties might argue that there is the  
19 opportunity to move rate spread closer to the spread implied by the LRIC  
20 study. To Staff, this is not urgent because only the primarily commercial  
21 Schedule 420 is paying less than its LRIC implied cost, and although Staff  
22 advocated spreading additional costs to the primarily commercial schedule "to  
23 bring the rate spread closer to the LRIC study"<sup>9</sup> in the last rate case, Staff feels

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<sup>8</sup> Avista/1000, Miller/8.

<sup>9</sup> UG 389, Staff/1100, St. Brown/7, lines 22-23.

1 that the all-party rate spread stipulation in UG 389 was acceptable and does  
2 not urgently need to be changed.

3 In response to Staff DR 211, Avista provided its hypothetical rate spread  
4 if its awarded revenue requirement is \$869,350, or a quarter of what it  
5 requested:

6 **Table 2: Avista's Proposed Rate Spread with a  $\frac{3}{4}$  reduction in**  
7 **Revenue Requirement (excerpt of Avista's Response to Staff DR 211)<sup>10</sup>**

	Increase in Margin Revenue	Increase in Total Revenue without Tax Credit Offsets
Residential Schedule 410	1.2%	0.7%
General Service Schedule 420	1.4%	0.9%
Large General Service Schedule 424	1.2%	0.3%
Interruptible Service Schedule 440	0.0%	0.0%
Seasonal Service Schedule 444	0.0%	0.0%
Transportation Service Schedule 456	0.0%	0.0%
<b>Overall</b>	<b>1.2%</b>	<b>0.7%</b>

8 As can be seen, Schedule 420, which is primarily commercial, gets the  
9 largest margin revenue increase, which is appropriate because it is the only  
10 schedule paying less than its LRIC study implied cost. Staff would also be  
11 supportive of a slightly larger margin revenue increase for Schedule 420, but  
12 as described above, Staff finds Avista's proposal reasonable because it  
13 remains close to the all-party rate spread stipulation in UG 389.

<sup>10</sup> Avista's "Change in Total Revenue with Tax Credit Offsets" column was removed because Staff differs with Avista.

1 **Q. Earlier you mentioned that Staff does not support Avista's proposal**  
 2 **with regards to the deferred tax benefits. How does Staff differ with**  
 3 **Avista?**

4 A. The deferred tax benefits arise principally from changing accounting  
 5 practices to change to expensing meters, as shown in Avista's response to  
 6 Staff DR 189 where \$5,380,895 is the value for Oregon Gas Meters  
 7 Expensed.

8 **Table 3: Avista's Response to Staff DR 189 Related**  
 9 **to the Oregon Customer Tax Credit**

	ADFIT	997128 Meters	997129 IDD #5
<b>2020 Schedule M Amounts</b>	<b>(8,312,846)</b>	<b>(5,380,895)</b>	<b>(2,931,951)</b>
2020 Book Depr (portion of separate Sch M)	1,494,699	481,131	1,013,568
Net Timing Difference	(6,818,147)	(4,899,764)	(1,918,383)
At 21% Federal Tax Rate	(1,431,811)	(1,028,950)	(402,860)
2020 Excess Deferred Turnaround	92,622	22,619	70,003
	(1,339,189)	(1,006,331)	(332,858)
<b>2020 ADFIT Amount from Table</b>	<b>(1,339,189)</b>	<b>(1,006,331)</b>	<b>(332,858)</b>
Difference	(0)	(0)	(0)

Since meters are a per customer kind of item, in the sense that you have one meter per customer, it is logical to spread some of the benefit of the deferred taxes on a per customer basis. Staff recommends using Avista's proposal for 50 percent of the annual tax savings; and, Staff recommends 50 percent of the deferred tax savings be spread on a per customer basis.

10 **Q. Please provide an example of Staff's Tax Credit Offsets proposal.**

1 A. As described in Staff witness John Fox’s Opening Testimony Staff/200, Staff is  
 2 recommending increasing the tax savings amount and including some of it in  
 3 base rates. Nonetheless, for the sake of comparison, at the Company’s  
 4 proposed Tax Credit Offsets amount, here is the impact of Staff’s proposal on  
 5 Schedule 486.

6 **Table 4: Avista versus Staff Tax Customer Credit**  
 7 **Spread at Avista’s Total Sch. 486 Credit Amount**

			<b>Staff's proposed</b>
			if no Tax Customer
		<b>Avista's proposed</b>	Credit Increase
		Sch. 486	Sch. 486
		Tax Customer	Tax Customer
Type of Service	Schedule Number	Credit Allocation	Credit Allocation
Residential	410	\$ 1,956	\$ 2,315
General Service	420	\$ 836	\$ 588
Large General Service	424/425	\$ 28	\$ 15
Interruptible Service	439/440	\$ 71	\$ 36
Seasonal Service	444	\$ 2	\$ 1
Transportation Service	456	\$ 126	\$ 64
		\$3,019	\$3,019

8 When compared to the Company’s proposal, Staff’s proposal increases  
 9 the refund to Schedules with many customers including residential and  
 10 commercial. The calculation of Staff’s proposed refund rate spread is shown in  
 11 Staff/1402, St. Brown/1.

12 **Q. Does this conclude your testimony?**

A. Yes.

CASE: UG 433  
WITNESS: MAX ST. BROWN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1401**

**Witness Qualifications Statements**

**March 3, 2022**

**WITNESS QUALIFICATIONS STATEMENT**

NAME: Max St. Brown

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Utility Analyst  
Utility Strategy and Integration Division

ADDRESS: 201 High Street SE. Suite 100  
Salem, OR. 97301

EDUCATION: Ph.D., Economics (2013) Washington State University  
B.S., Economics (2009) Central Washington University

EXPERIENCE: I have been employed by the Public Utility Commission from July 2015 to December 2018 and since April 2020, with my current position being a Senior Utility Analyst, in the Utility Program's Utility Strategy and Integration Division.

Prior to rejoining the OPUC, I worked as a Senior Economist in the Research Section at the Oregon Department of Revenue.

From 2013 to 2015 I served as an Assistant Professor of Economics at Eckerd College, teaching courses including: Econometrics, Labor Economics, and Intermediate Microeconomics.

My published research in peer-reviewed academic journals includes a study of the U.S. renewable energy industry and includes international economic impact studies.

I have been a witness in Oregon PUC general rate cases: UE 374, UG 390, UG 389, UE 319, UG 287, UG 288, UG 305, UG 325.

CASE: UG 433  
WITNESS: MAX ST. BROWN

**PUBLIC UTILITY COMMISSION  
OF  
OREGON**

**STAFF EXHIBIT 1402**

**Exhibits in Support  
Of Opening Testimony**

**March 3, 2022**



**Exhibit Staff/1402**

Avista Utilities Tax Customer Credit Schedule 486												
Line No.	Type of Service (a)	Schedule Number (b)	Distribution Revenue Under Present Rates (1) (c)	Total Distribution Revenue (d)	Percentage of Base Revenue (c) ÷ (d) = (e)	Avg. No. of Customers (f)	Total Avg. No. of Customers (g)	Percentage of Avg. No. of Customers (h)	Tax Customer Credit Allocation (i) * (i)	Tax Customer Credit Allocation (e) * (i)	Tax Customer Credit Allocation 0.5 * (e) * (i) + 0.5 * (h) * (i)	Staff's proposed if no Tax Customer Credit Increase Sch. 486 Tax Customer Credit Allocation
1	Residential	410	\$48,603		64.79%	94663		88.60%	\$ 1,956	\$ 1,956	\$ 2,315	
2	General Service	420	\$20,769		27.69%	12020		11.25%	\$ 836	\$ 836	\$ 588	
3	Large General Service	424/425	\$690		0.92%	93		0.09%	\$ 28	\$ 28	\$ 15	
4	Interruptible Service	439/440	\$1,772		2.36%	38		0.04%	\$ 71	\$ 71	\$ 36	
5	Seasonal Service	444	\$37		0.05%	3		0.00%	\$ 2	\$ 2	\$ 1	
6	Transportation Service	456	\$3,142		4.19%	31		0.03%	\$ 126	\$ 126	\$ 64	
				\$75,012			106,848			\$3,019		