

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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(52)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(52)
25	Total Electric Expenses	(52)
26	OPERATING INCOME BEFORE FIT	52
FEDERAL INCOME TAX		
27	Current Accrual	11
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$41
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 106,259	\$74,995	\$21,797	\$9,467
Per utility 4 factor note 7 *	100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).		69.189%	72.593%	
Allocation to WA by service	<u>\$67,712</u>	<u>\$51,889</u>	<u>\$15,823</u>	
Adjustment to remove portion of office space for Non-Utility		-51,889	-15,823	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Total hours charged **OSC-3** 30,956

(Excluding Executive Officers)

Hours charged **28,653**

FTEs 13.78 a

Standard office space 99 b square feet
 \$38.71 c Office Space Cost / per sq ft.
 \$5,562 d Annual Cost/Workstation

\$ 129,411 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** **2,303**

FTEs 1.11 a

Average Executive Square footage 203 b square feet
 \$38.71 c Office Space Cost / per sq ft.
 \$7,840 d Annual Cost/Workstation

\$ 17,381 a*b*c+ a*d

\$ 146,792 **All Employees**

Less: Amount Recorded in GL
 CBR Adjustment

\$ (40,533)
\$ 106,259

OSC-1

Notes:

(c) Office space rate is \$38.71, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

Prep by: _____

Date: 4/22/2020

Mgr. Review: _____

	Officers (EO1 Org)	Non-Offic Total	
Subs	2,101	9,888	11,989
Non-utility	202	18,765	18,967
Total	<u>2,303</u>	<u>28,653</u>	<u>30,956</u>

Hours spent by employees on non-utility/subs activities.