

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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjstment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(16)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(16)
25	Total Gas Expense	(16)
26	OPERATING INCOME BEFORE FIT	16
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 13</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

**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
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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.