

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)
TRANSPORTATION COMMISSION,)
)
Complainant,)
)
v.)
)
AVISTA CORPORATION,)
)
Respondent.)
_____)

DOCKET NOS. UE-991606, UG-991607

EXHIBIT
OF
THOMAS E. SCHOOLEY
STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

May 5, 2000

| | | |
|-------------------------------------|--------------------------|--------------------------|
| WUTC | | |
| DOCKET NO. <u>UE-991606</u> | | |
| EXHIBIT # <u>600</u> | | |
| ADMIT | W/D | REJECT |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Staff Proposed Restating Adjustment

| <u>Other Misc. Test Year Expenses</u> | | <u>Exhibit #</u> | <u>Acct</u> | <u>System</u> | <u>Utility Allocator</u> | <u>Subsidiary responsibility</u> | <u>portion charged to</u> | | <u>Reason</u> |
|---------------------------------------|---------------------------------------|------------------|-------------|---------------|--------------------------|----------------------------------|---------------------------|---------------|------------------------------------|
| | | | | | | | <u>WA Electric</u> | <u>WA Gas</u> | |
| 1 | Various | 29 | 930.25 | see ex. 29 | | | \$135,084 | \$40,427 | Political advertising |
| 2 | Airport advertising | 246 | 921 | \$20,367 | 7 | | \$9,597 | \$2,413 | Promotional Advertising |
| 3 | " | " | 921 | \$15,338 | 9 | | \$8,044 | \$1,892 | Promotional Advertising |
| 4 | Rockey West | 247 | 923 | \$5,261 | 7 | | \$2,479 | \$623 | Promotional Advertising |
| 5 | " | " | 921 | \$51,096 | 9 | | \$26,796 | \$6,302 | Promotional Advertising |
| 6 | Conway Data | 248 | 921 | \$19,231 | 9 | | \$10,085 | \$2,372 | Promotional Advertising |
| 7 | WSU | 249 | 921 | \$19,000 | 7 | | \$8,953 | \$2,251 | Promotional Advertising |
| 8 | Website design | 250 | 912 | \$84,840 | 9 | 47.70% | \$23,269 | \$5,473 | Subsidiary allocation |
| 9 | Redmond Tribute | 251 | 921 | \$56,296 | 7 | | \$26,527 | \$6,670 | Non-recurring/ not utility related |
| 10 | CEO Search | 252 | 923 | \$408,544 | 7 | 47.70% | \$100,681 | \$25,314 | Subsidiary allocation |
| 11 | White Runkle work orders over \$5,000 | 253 | | | | | | | |
| 12 | | | 912 | \$233,132 | 1 | | \$0 | \$159,523 | Promotional Advertising |
| 13 | | | 912 | \$98,628 | 9 | | \$51,722 | \$12,165 | Promotional Advertising |
| 14 | | | 921 | \$120,182 | 7 | | \$56,630 | \$14,238 | Promotional Advertising |
| 15 | | | 912 | \$2,656 | 0 | | \$1,699 | \$0 | Promotional Advertising |
| 16 | Paine Hamblin | 254 | 923 | \$9,399 | 7 | | \$4,429 | \$1,114 | Subsidiary allocation |
| 17 | Montana Power | 258 | 921 | \$125,000 | 0 | | \$79,966 | | Non-recurring |
| 18 | Toronto Dominion | 259 | 921 | \$25,000 | 7 | | \$11,780 | \$2,962 | Duplicated in cost of money |
| 19 | portion amortized over 3 years | " | 181/921 | \$67,500 | 9 | 33.33% | \$11,799 | \$2,775 | Duplicated in cost of money |
| 20 | Reduction to Test Year Expense | | | | | | \$569,539 | \$286,513 | |

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| Reductions to test year expenses | | |
|---|------------------|------------------|
| <u>Sorted by Expense Account</u> | <u>Electric</u> | <u>Gas</u> |
| Account 912 | \$76,691 | \$177,160 |
| Account 921 | \$250,176 | \$41,874 |
| Account 923 | \$107,588 | \$27,051 |
| Account 930 | \$135,084 | \$40,427 |
| Total | \$569,539 | \$286,513 |

| Reductions to test year expenses | | |
|---|------------------|------------------|
| <u>Sorted by type</u> | <u>Electric</u> | <u>Gas</u> |
| political advertising | \$135,084 | \$40,427 |
| promotional advertising | \$176,004 | \$201,779 |
| non-recurring | \$106,493 | \$6,670 |
| subsidiary expenses | \$128,378 | \$31,900 |
| <u>duplication</u> | <u>\$23,579</u> | <u>\$5,737</u> |
| Total | \$569,539 | \$286,513 |

SOURCE
DR # 242
EX. 253

Whiterunkle
ITEMS SELECTED FOR REMOVAL

| Sum of TRAN_AMT | | Work Order Description | |
|-----------------|-----------|------------------------|--|
| JID | WORK_ORD# | Total | |
| AP | 1837 | 5,000 | Calif. Residential Water Heater Programs (DSM) |
| | 2572 | 455 | Customer Contacts / Services |
| | 2573 | 2,624 | Sales & Customer Program |
| | 2866 | 239 | Dept. Administrative Activities - General |
| | 3117 | 138,835 | Natural Gas Penetration/Saturation |
| | 3366 | 21,269 | Realtor Partner Program |
| | 3369 | 12,831 | Customer Publication Center |
| | 3373 | 10,132 | On-Main Extensions - WPNG |
| | 3374 | 156,329 | General Media Expenses - WPNG |
| | 3385 | 139,306 | Public Safety Administration |
| | 3402 | 1,874 | Tree Trimming Planned / Circuit |
| | 3486 | 115,672 | Corporate Positioning Campaign |
| | 3522 | 4,547 | Carbon Monoxide Detectors |
| | 3617 | 29,894 | Multi-Family TV |
| | 3647 | 814 | Corporate Web Site |
| | 3652 | 78 | Home and Garden Shows |
| | 3654 | 25,571 | Spokane & Regional Fairs |
| | 3697 | 3,801 | Backup Generators |
| | 3705 | 3,309 | Power Surge Protectors |
| | 3708 | 70,524 | Outdoor Lighting |
| | 3711 | 94,292 | What's New at WWP |
| | 3730 | 1,154 | Home Show Support |
| | 3746 | 22,971 | Commercial / Industrial Newsletter |
| | 3751 | 46,123 | Competitive Territory Acquisition |
| | 3787 | 43,630 | MOPS - II |
| | 3841 | 64,403 | Direct Mail |
| | 3874 | 5,126 | ACIS |
| | 3877 | 10,000 | WPNG Dealer-co Advertising |
| | 3888 | 390 | WPNG Retrofit Enhancement |
| | 3912 | 2,803 | Home Shows/ Spokane Interstate Fair |
| | 5368 | 11,503 | Outage Mgmt. IVR |
| | 6048 | 2,766 | Dev GAP Replc RTU |
| | 9783 | 7,049 | Energy Services (DSM) |
| Grand Total | | 1,055,311 | |

UTIL Acct \$
CODE # LE
SPLI

-1 912
-9 912 8,321
-9 912 4,510
7 921

-7 921

-1 912

-9 912

0 912 2,656
9 912 43,467
-1 912

WHITE RUNKLE 1998
Vendor # 800596

Summary

| UTIL CODE | Acct # | Amount |
|-----------|--------|---------|
| | 912 | 233,132 |
| 1 | 912 | 2,656 |
| 0 | 912 | 98,628 |
| 9 | 912 | 120,182 |
| 7 | 921 | |