

BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

DOCKET NO. UE-991606
DOCKET NO. UG-991607

Exhibit No 274 (DMF-6)
Witness: Don M. Falkner, Avista Corp.

WUTC

DOCKET NO. UE-991606
EXHIBIT # 274

ADMIT

W/D

REJECT

Avista General Rate Case
UE-991606

<u>Staff Proposed Restating Adj.</u>	<u>COMPANY</u>			<u>Utility</u>	<u>Subsidiary</u>	<u>portion charged to</u>		
<u>Other Misc. Test Year Expenses</u>	<u>POSITION</u>	<u>Exhibit #</u>	<u>Acct.</u>	<u>System</u>	<u>Allocator responsibility</u>	<u>WA Electric</u>	<u>WA Gas</u>	<u>Reason</u>
1 Various	Rejected	29	930.25	see ex. 29				
2 Airport advertising	Accepted	246	921	\$20,367	7	\$9,597	\$2,413	Political advertising
3	Accepted	"	921	\$15,338	9	\$8,044	\$1,892	Promotional Advertising
4 Rockey West	Accepted	247	923	\$5,261	7	\$2,479	\$623	Promotional Advertising
5	Accepted	"	921	\$51,096	9	\$26,796	\$6,302	Promotional Advertising
6 Conway Data	Accepted	248	921	\$19,231	9	\$10,085	\$2,372	Promotional Advertising
7 WSU	Accepted	249	921	\$19,000	7	\$8,953	\$2,251	Promotional Advertising
8 Website design (calculation corrected)	Accepted	250	912	\$84,840	9	47.70% \$21,222	\$4,991	Subsidiary allocation
9 Redmond Tribute	Rejected	251	921	\$56,296	7			Non-recurring/ not utility related
10 CEO Search **	Rejected **	252	923	\$408,544	7	15.22% \$29,299	\$7,367	Subsidiary allocation
11 White Runkle work orders over \$5,000		253						
12			912	\$233,132	1	\$0	\$159,523	Promotional Advertising
13 ** Subsidiary allocator modified			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	Accepted	254	923	\$9,399	7	\$4,429	\$1,114	Subsidiary allocation
17 Montana Power	Accepted	258	921	\$125,000	0	\$79,966		Non-recurring
18 Toronto Dominion	Rejected	259	921	\$25,000	7			Duplicated in cost of money
19 portion amortized over 3 years	Rejected	"	181/921	\$67,500	9	33.33%		Duplicated in cost of money
20 Reduction to Test Year Expense						\$310,921	\$215,251	

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Reductions to test year expenses		
<u>Sorted by Expense Account</u>	<u>Electric</u>	<u>Gas</u>
25 Account 912	\$74,644	\$176,679
26 Account 921	\$200,070	\$29,468
27 Account 923	\$36,207	\$9,104
28 Account 930	\$0	\$0
29 Total	\$310,921	\$215,251

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Reductions to test year expenses		
<u>Sorted by type</u>	<u>Electric</u>	<u>Gas</u>
political advertising	\$0	\$0
promotional advertising	\$176,004	\$201,779
non-recurring	\$79,966	\$0
subsidiary expenses	\$54,951	\$13,472
duplication	\$0	\$0
Total	\$310,921	\$215,251