

Electric Utility
Washington Jurisdiction

AVISTA UTILITIES
Miscellaneous Query Results
For The Twelve Months Ended December 31, 1998

Sumcost
Scenario: U-86-99 Last Case Method

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	DB Query	Factor	Database	System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area	Open 1	Open 2	Open 3	Open 4	
	Criteria	Name	Query Ref	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	
728	Sumcost															
729	Scenario: U-86-99 Last Case Method															
730																
731																
732																
733																
734																
735	Description															
736	Production Related Plant in Service			497,923,371	227,173,859	39,057,143	143,709,334	75,367,319	473,907	9,886,407	2,255,402	0	0	0	0	0
737	Energy			349,944,575	155,163,847	26,096,121	103,486,769	55,886,781	10,599	7,349,196	1,954,261	0	0	0	0	0
738	Demand			147,975,797	72,010,012	12,961,022	40,222,565	19,480,537	463,308	2,537,212	301,141	0	0	0	0	0
739	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
740	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
741																
742	Transmission Related Plant in Service			187,199,190	85,307,176	14,653,491	54,084,806	28,400,656	170,922	3,725,902	856,237	0	0	0	0	0
743	Energy			133,903,581	59,371,735	9,985,393	39,598,071	21,384,461	4,055	2,812,089	747,776	0	0	0	0	0
744	Demand			53,295,610	25,935,440	4,668,098	14,486,735	7,016,195	166,867	913,813	108,460	0	0	0	0	0
745	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
746	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
747																
748	Distribution Related Plant in Service			385,082,438	216,443,503	34,886,043	80,955,803	29,910,971	4,203	5,718,440	17,163,474	0	0	0	0	0
749	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
750	Demand			258,463,434	116,127,165	22,147,181	78,193,834	29,852,605	0	5,021,308	7,121,342	0	0	0	0	0
751	Customer			126,619,004	100,316,338	12,738,863	2,761,969	58,365	4,203	697,133	10,042,133	0	0	0	0	0
752	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
753																
754	Other Plant in Service			0	0	0	0	0	0	0	0	0	0	0	0	0
755	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
756	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
757	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
758	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
759																
760	Total Plant in Service			1,070,205,000	528,924,538	88,596,678	278,749,944	133,678,945	649,032	19,330,750	20,275,113	0	0	0	0	0
761																
762	Production Related Accum Depr & Amort			162,788,913	74,355,635	12,794,579	46,937,058	24,585,512	160,989	3,224,696	730,444	0	0	0	0	0
763	Energy			112,458,631	49,863,223	8,386,211	33,256,354	17,959,693	3,406	2,361,727	628,018	0	0	0	0	0
764	Demand			50,330,283	24,492,412	4,408,369	13,680,704	6,625,820	157,583	862,969	102,426	0	0	0	0	0
765	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
766	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
767																
768	Transmission Related Accum Depr & Amort			60,067,453	27,372,900	4,701,932	17,354,437	9,113,047	54,845	1,195,547	274,745	0	0	0	0	0
769	Energy			42,966,249	19,050,878	3,204,058	12,706,013	6,861,729	1,301	902,328	239,942	0	0	0	0	0
770	Demand			17,101,204	8,322,022	1,497,874	4,648,424	2,251,318	53,543	293,219	34,802	0	0	0	0	0
771	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
772	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
773																
774	Distribution Related Accum Depr & Amort			110,047,634	60,527,190	9,728,153	22,314,620	8,163,853	1,327	1,581,942	7,730,550	0	0	0	0	0
775	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
776	Demand			71,118,109	31,917,009	6,087,049	21,491,210	8,145,569	0	1,380,083	2,097,189	0	0	0	0	0
777	Customer			38,929,525	28,610,181	3,641,104	823,409	18,284	1,327	201,859	5,633,361	0	0	0	0	0
778	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
779																
780	Other Accum Depr & Amort			0	0	0	0	0	0	0	0	0	0	0	0	0
781	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
782	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
783	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
784	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
785																
786	Total Accumulated Depreciation and Amortization			332,904,000	162,255,725	27,224,665	86,606,114	41,862,413	217,160	6,002,185	8,735,739	0	0	0	0	0
787	Total Net Plant			737,301,000	366,668,813	61,372,013	192,143,830	91,816,532	431,872	13,328,565	11,539,375	0	0	0	0	0

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AVISTA UTILITIES
Miscellaneous Query Results
For The Twelve Months Ended December 31, 1998

728 Sumcost	729 Scenario: U-86-99 Last Case Method	730	731	732	733	734	735	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
788																							
789	Production Related Misc. Rate Base																						
790	Energy																						
791	Demand																						
792	Customer																						
793	Revenue																						
794																							
795	Transmission Related Misc. Rate Base																						
796	Energy																						
797	Demand																						
798	Customer																						
799	Revenue																						
800																							
801	Distribution Related Misc. Rate Base																						
802	Energy																						
803	Demand																						
804	Customer																						
805	Revenue																						
806																							
807	Demand Side Management Investment																						
808	Energy																						
809	Demand																						
810	Customer																						
811	Revenue																						
812																							
813	Other Misc. Rate Base																						
814	Energy																						
815	Demand																						
816	Customer																						
817	Revenue																						
818																							
819	Total Miscellaneous Rate Base																						
820	Total Rate Base																						
821																							
822	Rate Base Summary																						
823	Production - Energy Classified																						
824	Production - Demand Classified																						
825	Transmission - Energy Classified																						
826	Transmission - Demand Classified																						
827	Distribution - Demand Classified																						
828	Distribution - Customer Classified																						
829	Demand Side Management - Energy Classified																						
830	Demand Side Management - Demand Classified																						
831	General - Energy Classified																						
832	General - Demand Classified																						
833	General - Customer Classified																						
834	Total Rate Base																						
835																							

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Electric Utility
Database Query Results

AVISTA UTILITIES
Miscellaneous Query Results
For The Twelve Months Ended December 31, 1998

Sumcost
Scenario: U-86-99 Last Case Method

728	Sumcost	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	730	
																			731
729	Scenario: U-86-99 Last Case Method		DB Query	Factor	Database	System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area	Open 1	Open 2	Open 3	Open 4		
730			Criteria	Name	Query Ref	Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Sch 25	Sch 28	Sch 31-32	Sch 41-49					
731																			
732																			
733																			
734																			
735																			
836	Production Related O&M Expenses					160,018,000	73,026,986	12,557,830	46,172,944	24,207,904	153,731	153,731	3,175,423	723,182	0	0	0	0	0
837	Energy					112,001,411	49,660,495	8,352,115	33,121,144	17,886,674	3,392	3,392	2,352,125	625,465	0	0	0	0	0
838	Demand					48,016,589	23,366,491	4,205,715	13,051,799	6,321,229	150,339	150,339	823,299	97,717	0	0	0	0	0
839	Customer					0	0	0	0	0	0	0	0	0	0	0	0	0	0
840	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
841																			
842	Transmission Related O&M Expenses					9,829,000	4,479,102	769,390	2,839,754	1,491,193	8,974	8,974	195,631	44,957	0	0	0	0	0
843	Energy					7,030,684	3,117,347	524,289	2,079,119	1,122,803	213	213	147,650	39,262	0	0	0	0	0
844	Demand					2,798,316	1,361,755	245,101	760,634	368,389	8,761	8,761	47,980	5,695	0	0	0	0	0
845	Customer					0	0	0	0	0	0	0	0	0	0	0	0	0	0
846	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
847																			
848	Distribution Related O&M Expenses					10,889,000	5,881,506	963,196	2,328,545	857,190	180	180	163,205	695,179	0	0	0	0	0
849	Energy					0	0	0	0	0	0	0	0	0	0	0	0	0	0
850	Demand					7,459,878	3,323,597	633,860	2,237,933	854,776	0	0	143,711	266,001	0	0	0	0	0
851	Customer					3,429,122	2,557,908	329,336	90,612	2,415	180	180	19,493	429,177	0	0	0	0	0
852	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
853																			
854	Customer Relations Related O&M Expenses					13,113,000	11,064,265	1,510,552	2,758,873	28,371	86	86	82,839	151,013	0	0	0	0	0
855	Energy					164,000	72,438	12,183	48,369	26,661	5	5	3,431	912	0	0	0	0	0
856	Demand					0	0	0	0	0	0	0	0	0	0	0	0	0	0
857	Customer					12,949,000	10,991,826	1,498,369	2,275,504	1,710	81	81	79,408	150,101	0	0	0	0	0
858	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
859																			
860	Demand Side Management O&M Expenses					0	0	0	0	0	0	0	0	0	0	0	0	0	0
861	Energy					0	0	0	0	0	0	0	0	0	0	0	0	0	0
862	Demand					0	0	0	0	0	0	0	0	0	0	0	0	0	0
863	Customer					0	0	0	0	0	0	0	0	0	0	0	0	0	0
864	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
865																			
866	Other O&M Expenses					32,107,000	18,026,388	2,889,916	6,839,804	3,217,819	27,731	27,731	497,686	607,657	0	0	0	0	0
867	Energy					9,159,421	4,061,211	683,032	2,708,631	1,462,764	277	277	192,356	51,150	0	0	0	0	0
868	Demand					13,986,923	6,594,579	1,212,187	3,953,560	1,752,548	27,292	27,292	251,189	195,568	0	0	0	0	0
869	Customer					8,960,655	7,370,598	994,697	1,777,613	2,507	161	161	54,141	360,938	0	0	0	0	0
870	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
871																			
872	Revenue Related Operating Expenses (not including Income Tax)					12,651,000	5,538,368	1,326,411	3,938,126	1,418,001	9,105	9,105	229,937	191,052	0	0	0	0	0
873																			
874																			
875	Commission Fees		Database Line	419		2,168,000	949,109	227,307	674,876	243,003	1,560	1,560	39,404	32,741	0	0	0	0	0
876	State Excise Tax		Database Line	481		10,483,000	4,589,258	1,099,104	3,263,250	1,174,998	7,545	7,545	190,533	158,312	0	0	0	0	0
877																			
878	Total Operating and Maintenance Expenses					228,124,000	113,427,356	18,918,191	59,131,795	30,045,479	192,263	192,263	4,154,188	2,254,729	0	0	0	0	0
879																			
880	Production Related Taxes Other Than Income Tax					8,331,000	3,802,630	653,988	2,403,546	1,259,922	8,049	8,049	165,265	37,599	0	0	0	0	0
881	Energy					5,816,448	2,518,965	433,741	1,720,045	928,889	176	176	122,150	32,482	0	0	0	0	0
882	Demand					2,514,552	1,223,666	220,247	683,502	331,033	7,873	7,873	43,115	5,117	0	0	0	0	0
883	Customer					0	0	0	0	0	0	0	0	0	0	0	0	0	0
884	Revenue					0	0	0	0	0	0	0	0	0	0	0	0	0	0
885																			

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Electric Utility
Database Query Results

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Miscellaneous Query Results
For The Twelve Months Ended December 31, 1998

728 Sumcost
729 Scenario: U-86-99 Last Case Method
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728	729	730	731	732	733	734	735	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
																								Description
886								Transmission Related Taxes Other Than Income Tax																
887								Energy	2,136,000	973,381	167,201	617,124	324,060	1,950	42,514	9,770								
888								Demand	1,527,881	677,450	113,936	451,826	244,003	46	32,087	8,532								
889								Customer	608,119	295,931	53,264	165,298	80,057	1,904	10,427	1,238								
890								Revenue	0	0	0	0	0	0	0	0								
891									0	0	0	0	0	0	0	0								
892								Distribution Related Taxes Other Than Income Tax	4,062,000	2,278,137	367,417	857,651	318,989	88	60,557	179,161								
893								Energy	33,271	14,752	2,481	9,839	5,313	1	699	186								
894								Demand	2,708,595	1,217,484	232,120	819,015	313,067	43	52,590	74,276								
895								Customer	1,320,134	1,045,901	132,816	28,796	609	44	7,268	104,700								
896								Revenue	0	0	0	0	0	0	0	0								
897									0	0	0	0	0	0	0	0								
898								Other Taxes Other Than Income Tax	0	0	0	0	0	0	0	0								
899								Energy	0	0	0	0	0	0	0	0								
900								Demand	0	0	0	0	0	0	0	0								
901								Customer	0	0	0	0	0	0	0	0								
902								Revenue	0	0	0	0	0	0	0	0								
903									0	0	0	0	0	0	0	0								
904								Total Taxes Other Than Income Tax	25,012,000	11,643,407	2,287,710	7,141,571	3,077,969	17,633	458,869	384,841								
905									14,149,537	6,454,529	1,109,562	4,084,406	2,142,429	13,389	281,040	64,182								
906								Production Related Depr & Amort expense	9,969,763	4,420,510	743,460	2,948,266	1,592,176	302	209,373	55,676								
907								Energy	4,179,774	2,034,019	366,101	1,136,140	550,254	13,087	71,667	8,506								
908								Demand	0	0	0	0	0	0	0	0								
909								Customer	0	0	0	0	0	0	0	0								
910								Revenue	0	0	0	0	0	0	0	0								
911									5,841,832	2,662,139	457,284	1,687,798	886,285	5,334	116,272	26,720								
912								Transmission Related Depr & Amort expense	4,178,663	1,852,784	311,609	1,235,717	667,334	127	87,755	23,335								
913								Energy	1,663,170	809,354	145,675	452,080	218,951	5,207	28,517	3,385								
914								Demand	0	0	0	0	0	0	0	0								
915								Customer	0	0	0	0	0	0	0	0								
916								Revenue	0	0	0	0	0	0	0	0								
917									10,457,631	5,856,342	936,951	2,115,197	770,622	132	150,603	627,785								
918								Distribution Related Depr & Amort expense	6,716,133	3,019,891	575,938	2,033,433	768,803	0	130,579	187,488								
919								Energy	3,741,498	2,836,451	361,013	81,764	1,819	132	20,024	440,297								
920								Demand	0	0	0	0	0	0	0	0								
921								Customer	0	0	0	0	0	0	0	0								
922								Revenue	0	0	0	0	0	0	0	0								
923									0	0	0	0	0	0	0	0								
924								Other Depr & Amort expense	0	0	0	0	0	0	0	0								
925								Energy	0	0	0	0	0	0	0	0								
926								Demand	0	0	0	0	0	0	0	0								
927								Customer	0	0	0	0	0	0	0	0								
928								Revenue	0	0	0	0	0	0	0	0								
929									0	0	0	0	0	0	0	0								
930								Total Depreciation and Amortization Expense	30,449,000	14,973,009	2,503,797	7,887,401	3,799,336	18,855	547,916	718,686								
931									6,409,000	2,919,850	501,455	1,852,075	972,818	5,798	127,628	29,376								
932								Production Related Other Income Related Items	4,601,662	2,040,339	343,153	1,360,807	734,887	139	96,639	25,698								
933								Energy	1,807,338	879,512	158,303	491,268	237,930	5,659	30,989	3,678								
934								Demand	0	0	0	0	0	0	0	0								
935								Customer	0	0	0	0	0	0	0	0								
936								Revenue	0	0	0	0	0	0	0	0								
937									0	0	0	0	0	0	0	0								

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735 Description

(b) Description	(c) DB Query Criteria Name	(d) Factor Name	(e) Database Query Ref	(f) System Total	(g) Residential Service Sch 1	(h) General Service Sch 11-12	(i) Large Gen Service Sch 21-22	(j) Extra Large Gen Service Sch 25	(k) Special Contracts Sch 28	(l) Pumping Service Sch 31-32	(m) Street & Area Lighting Sch 41-49	(n) Open 1	(o) Open 2	(p) Open 3	(q) Open 4
990 General - Energy Classified	s lines	867-899+925+949	9,159,421	683,032	2,708,631	1,462,764	277	192,356	51,150	0	0	0	0	0	0
991 General - Demand Classified	s lines	868-900+925+950	13,986,923	1,212,187	3,953,560	1,752,548	27,292	251,189	195,568	0	0	0	0	0	0
992 General - Customer Classified	s lines	869-901+926+951+972	8,960,655	994,697	1,771,613	2,507	161	54,141	360,938	0	0	0	0	0	0
993 Total			173,776,000	17,052,929	48,125,784	19,277,501	174,267	3,001,558	2,692,616	0	0	0	0	0	0
994 Check - Total Expenses less Other Revenues, Commission Fees, Uncollectibles, Franchise			173,776,000	17,052,929	48,125,784	19,277,501	174,267	3,001,558	2,692,616	0	0	0	0	0	0
996 Total Income Tax Items at Uniform Return	9.968%		28,876,000	2,398,493	7,567,625	3,632,805	17,336	524,696	423,546	0	0	0	0	0	0
997 Production - Energy Classified	s lines	823 x k1028 x e996	8,990,922	6,704,467	2,688,802	1,435,854	272	188,817	50,209	0	0	0	0	0	0
998 Production - Demand Classified	s lines	824 x k1028 x e996	3,679,695	3,223,300	1,000,209	484,420	11,521	63,093	7,488	0	0	0	0	0	0
999 Transmission - Energy Classified	s lines	825 x k1031 x e996	3,398,662	253,443	1,005,055	542,768	103	71,375	18,980	0	0	0	0	0	0
1000 Transmission - Demand Classified	s lines	826 x k1031 x e996	1,352,718	118,483	367,694	178,081	4,235	23,194	2,753	0	0	0	0	0	0
1001 Distribution - Demand Classified	s lines	827 x k1031 x e996	7,040,315	3,164,609	603,538	2,130,879	815,783	0	136,837	188,669	0	0	0	0	0
1002 Distribution - Customer Classified	s lines	828 x k1031 x e996	3,261,446	339,877	72,434	1,498	107	18,504	150,228	0	0	0	0	0	0
1003 Demand Side Management - Energy Classified	s lines	829 x k1031 x e996	809,588	60,372	239,412	129,292	25	17,002	4,521	0	0	0	0	0	0
1004 Demand Side Management - Demand Classified	s lines	830 x k1031 x e996	342,655	30,013	93,140	45,109	1,073	5,875	697	0	0	0	0	0	0
1005 General - Energy Classified	s lines	831 x k1031 x e996	0	0	0	0	0	0	0	0	0	0	0	0	0
1006 General - Demand Classified	s lines	832 x k1031 x e996	0	0	0	0	0	0	0	0	0	0	0	0	0
1007 General - Customer Classified	s lines	833 x k1031 x e996	0	0	0	0	0	0	0	0	0	0	0	0	0
1008															
1009															
1010 Operating Expense Summary Excluding Revenue Conversion Items with Uniform Return Tax Expense															
1011 Production - Energy Classified	s lines	979-941+997	33,923,787	2,529,748	10,031,969	5,417,644	1,027	712,428	189,445	0	0	0	0	0	0
1012 Production - Demand Classified	s lines	980-942+998	54,928,367	4,811,110	14,930,548	7,231,143	171,979	941,809	111,783	0	0	0	0	0	0
1013 Transmission - Energy Classified	s lines	981-943+999	10,072,291	4,465,970	2,978,586	1,608,549	305	211,527	56,248	0	0	0	0	0	0
1014 Transmission - Demand Classified	s lines	982-944+1000	4,008,921	351,137	1,089,699	527,762	12,552	68,737	8,158	0	0	0	0	0	0
1015 Distribution - Demand Classified	s lines	983-945+1001	22,271,780	1,903,802	6,721,130	2,561,491	43	431,601	670,886	0	0	0	0	0	0
1016 Distribution - Customer Classified	s lines	984-946+1002	10,942,341	1,081,564	255,941	5,967	436	60,830	1,060,171	0	0	0	0	0	0
1017 Demand Side Management - Energy Classified	s lines	985-947+1003	809,588	60,372	239,412	129,292	25	17,002	4,521	0	0	0	0	0	0
1018 Demand Side Management - Demand Classified	s lines	986-948+1004	342,655	30,013	93,140	45,109	1,073	5,875	697	0	0	0	0	0	0
1019 Demand Side Management - Tariff Rider	s lines	987	0	0	0	0	0	0	0	0	0	0	0	0	0
1020 Customer Service, Info & Sales - Energy Classified	s lines	988	197,271	14,664	58,208	31,975	6	4,130	1,098	0	0	0	0	0	0
1021 Customer Service, Info & Sales - Customer Classified	s lines	989	12,949,000	1,498,369	227,504	1,710	81	79,408	150,101	0	0	0	0	0	0
1022 General - Energy Classified	s lines	990-949+1005	9,159,421	4,061,211	683,032	2,708,631	277	192,356	51,150	0	0	0	0	0	0
1023 General - Demand Classified	s lines	991-950+1006	13,986,923	6,594,579	1,212,187	3,953,560	27,292	251,189	195,568	0	0	0	0	0	0
1024 General - Customer Classified	s lines	992-951+1007	8,960,655	994,697	1,771,613	2,507	161	54,141	360,938	0	0	0	0	0	0
1025 Total			182,553,000	15,921,800	43,465,940	20,778,459	215,259	3,031,033	2,860,766	0	0	0	0	0	0
1026															
1027 Requested Rate of Return			9.968%												
1028 Requested Revenue Requirement			26,253,000	Total Production Rate Base	289,424,050	10,017%	28,992,000	Rate of Return	28,992,000	Return Requirement					
1029				Kettle Falls Rate Base	26,858,000	10.870%	2,919,000		2,919,000						
1030 Uncollectibles	0.003513		92,000	Production Rate Base Net of Kettle Falls	262,566,050	9.930%	26,073,000		26,073,000						
1031 Commission Fees	0.002000		53,000	All Other Rate Base	373,418,950	9.930%	37,080,000		37,080,000						
1032 Washington State Excise Tax	0.038594		1,013,000	Total Rate Base	662,843,000	9.968%	66,072,000		66,072,000						
1033 Franchise Fees	0.000632		17,000												
1034 Federal Income Tax	0.334341		8,777,000												
1035															
1036 Adjusted Revenue Conversion Items			13,826,000												
1037 Adjusted Rate Revenue excl Conversion Items			248,625,000												
1038 Adjusted Revenue Conversion Ratio			0.055610												
1039 Adjusted Income Tax Items			28,876,000												
1040 Adjusted Return			66,072,000												
1041 Adjusted Income Tax Ratio			0.437038												

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES

Miscellaneous Query Results
For The Twelve Months Ended December 31, 1998

Database Query Results

728 Sumcost
729 Scenario: U-86-99 Last Case Method
730
731

732	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	733	
																	Open 1	Open 2
734		DB Query	Factor	Database	System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area					Open 3	Open 4
735	Description	Criteria	Name	Query Ref	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 28	Sch 31-32	Sch 41-49						
1042	Production Related A&G expenses																	
1043	Energy				164,000	72,438	12,183	48,369	26,661			912						
1044	Demand				164,000	72,438	12,183	48,369	26,661			912						
1045	Customer																	
1046	Revenue																	
1047																		
1048	Transmission Related A&G expenses																	
1049	Energy																	
1050	Demand																	
1051	Customer																	
1052	Revenue																	
1053																		
1054	Distribution Related A&G expenses																	
1055	Energy																	
1056	Demand																	
1057	Customer																	
1058	Revenue																	
1059																		
1060	Customer Relations Related A&G expenses																	
1061	Energy				32,107,000	18,026,388	2,889,916	6,839,804	3,217,819	27,731	497,686	607,657						
1062	Demand				9,159,421	4,061,211	683,032	2,708,631	1,462,764	277	192,356	51,150						
1063	Customer				13,986,923	6,594,579	1,212,187	3,953,560	1,752,548	27,292	251,189	195,568						
1064	Revenue				8,960,655	7,370,598	994,697	177,613	2,507	161	54,141	360,938						
1065																		
1066	Other A&G Expenses																	
1067	Energy																	
1068	Demand																	
1069	Customer																	
1070	Revenue																	
1071																		
1072	Franchise and Commission Fees				2,168,000	949,109	227,307	674,876	243,003	1,560	39,404	32,741						
1073																		
1074	Total Admin & General Expenses				34,439,000	19,047,936	3,129,406	7,563,049	3,487,483	29,296	540,521	641,310						
1075																		
1076	Admin & General Expenses Allocated by S05			AGS05	5,105,000	2,524,911	422,835	1,328,279	636,355	3,081	92,120	97,418						
1077	Admin & General Expenses Allocated by S19			AGS19	27,002,000	15,501,477	2,467,080	5,511,524	2,581,464	24,650	405,566	510,239						
1078																		
1079	S05 Allocator by Function & Classification																	
1080	Production - Energy	sumcost lines		371	324,623,521	143,935,373	24,207,668	95,997,921	51,842,519	9,832	6,817,369	1,812,840						
1081	Production - Demand	sumcost lines		372	137,395,479	66,861,272	12,034,305	37,346,638	18,087,673	430,181	2,355,800	279,610						
1082	Transmission - Energy	sumcost lines		378	126,324,841	56,011,385	9,420,235	37,356,880	20,174,133	3,826	2,652,929	705,453						
1083	Transmission - Demand	sumcost lines		379	50,279,159	24,467,534	4,403,891	13,666,807	6,619,089	157,423	862,093	102,322						
1084	Distribution - Demand	sumcost lines		386	244,549,374	109,875,602	20,954,914	73,984,366	28,245,527	0	4,750,992	6,737,973						
1085	Distribution - Customer	sumcost lines		387	119,802,626	94,915,932	12,053,082	2,613,282	55,223	3,977	659,603	9,501,527						
1086	Total S05				1,002,975,000	496,067,098	83,074,095	260,965,895	125,024,164	605,238	18,098,786	19,139,725						
1087																		

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Miscellaneous Query Results
For The Twelve Months Ended December 31, 1998

728 Sumcost
729 Scenario: U-86-99 Last Case Method
730
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732
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734
735 Description

		Database Query Results										Washington Jurisdiction						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
		DB Query Criteria Name	Factor Name	Database Query Ref	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4		
1088	S19 Allocator by Function & Classification	sumcost lines		837-1102-1104-1106	10,351,097	4,589,590	771,897	3,061,034	1,653,075	314	217,382	57,805	0	0	0	0	0	
1089	Production - Energy	sumcost lines		838-1103-1105-1107	13,440,903	6,540,797	1,177,273	3,653,487	1,769,452	42,083	230,459	27,353	0	0	0	0	0	
1090	Production - Demand	sumcost lines		843-1108	2,369,789	1,050,745	176,719	700,796	378,456	72	49,768	13,234	0	0	0	0	0	
1091	Transmission - Energy	sumcost lines		844-1109	943,211	458,998	82,615	256,382	124,171	2,953	16,172	1,920	0	0	0	0	0	
1092	Transmission - Demand	sumcost lines		850	7,459,878	3,323,597	633,860	2,237,933	854,776	0	143,711	266,001	0	0	0	0	0	
1093	Distribution - Energy	sumcost lines		851	3,429,122	2,557,908	329,336	90,612	2,415	180	19,493	429,177	0	0	0	0	0	
1094	Distribution - Demand	sumcost lines		861	0	0	0	0	0	0	0	0	0	0	0	0	0	
1095	DSM - Energy	sumcost lines		862	0	0	0	0	0	0	0	0	0	0	0	0	0	
1096	DSM - Demand	sumcost lines		864	0	0	0	0	0	0	0	0	0	0	0	0	0	
1097	DSM - Revenue	sumcost lines		857-1110	12,047,000	10,206,215	1,400,376	213,895	1,710	81	74,622	150,101	0	0	0	0	0	
1098	Customer Relations - Customer	sumcost lines			50,041,000	28,727,850	4,572,075	10,214,140	4,784,054	45,683	751,607	945,591	0	0	0	0	0	
1099	Total S19																	
1100																		
1101	Exclusions From Direct O&M																	
1102	Account 501 Energy	Database Line		18	24,736,000	10,967,737	1,844,601	7,314,949	3,950,350	749	519,477	138,137	0	0	0	0	0	
1103	Account 501 Demand	Database Line		17	0	0	0	0	0	0	0	0	0	0	0	0	0	
1104	Account 547 Energy	Database Line		146	0	0	0	0	0	0	0	0	0	0	0	0	0	
1105	Account 547 Demand	Database Line		145	4,367,000	2,125,129	382,500	1,187,032	574,901	13,673	74,877	8,887	0	0	0	0	0	
1106	Account 555 Energy	Database Line		190	76,914,314	34,103,168	5,735,617	22,745,161	12,283,250	2,329	1,615,266	429,523	0	0	0	0	0	
1107	Account 555 Demand	Database Line		189	30,208,686	14,700,565	2,645,942	8,211,281	3,976,876	94,582	517,962	61,477	0	0	0	0	0	
1108	Account 565 Energy	Database Line		228	4,660,895	2,066,602	347,570	1,378,323	744,347	141	97,883	26,028	0	0	0	0	0	
1109	Account 565 Demand	Database Line		227	1,855,105	902,757	162,486	504,252	244,219	5,808	31,808	3,775	0	0	0	0	0	
1110	Account 904 Customer	Database Line		323	902,000	785,612	97,993	13,608	0	0	4,787	0	0	0	0	0	0	
1111	A&G by S05																	
1112	Production - Energy	sumcost lines		1076*1080/1086	1,652,288	732,611	123,214	488,616	263,871	50	34,699	9,227	0	0	0	0	0	
1113	Production - Demand	sumcost lines		1076*1081/1086	699,323	340,314	61,253	190,089	92,064	2,190	11,991	1,423	0	0	0	0	0	
1114	Transmission - Energy	sumcost lines		1076*1082/1086	642,975	285,090	47,948	190,141	102,683	19	13,503	3,591	0	0	0	0	0	
1115	Transmission - Demand	sumcost lines		1076*1083/1086	255,914	124,536	22,415	69,562	33,690	801	4,388	521	0	0	0	0	0	
1116	Distribution - Energy	sumcost lines		1076*1084/1086	1,244,722	559,251	106,658	376,570	143,766	0	24,182	34,295	0	0	0	0	0	
1117	Distribution - Demand	sumcost lines		1076*1085/1086	609,778	483,109	61,348	13,301	281	20	3,357	48,361	0	0	0	0	0	
1118	Distribution - Customer	sumcost lines			5,105,000	2,524,911	422,835	1,328,279	636,355	3,081	92,120	97,418	0	0	0	0	0	
1119	Total A&G by S05																	
1120																		
1121	A&G by S19																	
1122	Production - Energy	sumcost lines		1077*1089/1099	5,585,426	2,476,532	416,514	1,651,727	891,995	169	117,299	31,191	0	0	0	0	0	
1123	Production - Demand	sumcost lines		1077*1090/1099	7,252,678	3,529,398	635,253	1,971,412	954,792	22,708	124,355	14,760	0	0	0	0	0	
1124	Transmission - Energy	sumcost lines		1077*1091/1099	508,954	247,674	44,579	138,343	67,002	39	26,854	7,141	0	0	0	0	0	
1125	Transmission - Demand	sumcost lines		1077*1092/1099	1,850,346	1,380,241	177,709	48,894	1,303	97	10,518	231,583	0	0	0	0	0	
1126	Distribution - Energy	sumcost lines		1077*1093/1099	4,025,332	1,793,405	342,029	1,207,583	461,235	0	77,546	143,534	0	0	0	0	0	
1127	Distribution - Demand	sumcost lines		1077*1094/1099	1,850,346	1,380,241	177,709	48,894	1,303	97	10,518	231,583	0	0	0	0	0	
1128	DSM - Energy	sumcost lines		1077*1095/1099	0	0	0	0	0	0	0	0	0	0	0	0	0	
1129	DSM - Demand	sumcost lines		1077*1096/1099	0	0	0	0	0	0	0	0	0	0	0	0	0	
1130	DSM - Revenue	sumcost lines		1077*1097/1099	0	0	0	0	0	0	0	0	0	0	0	0	0	
1131	Customer Relations - Customer	sumcost lines		1077*1098/1099	6,500,531	5,507,248	755,640	115,417	923	44	40,266	80,994	0	0	0	0	0	
1132	Total A&G by S19				27,002,000	15,501,477	2,467,080	5,511,524	2,581,464	24,650	405,566	510,239	0	0	0	0	0	
1133																		
1134																		
1135																		