

Washington Jurisdiction

Electric Utility

AMVISTA UTILITIES

Functional Cost Summary by Classification at Current Return by Schedule
For The Twelve Months Ended December 31, 1998

241 Sumcost	242 Scenario: PIT Straight Fixed Variable	243	244	245	246	247	248	249	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
250	Rate Base																						
251	Production Energy	823	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	Production Demand	824	277,776,178	135,175,253	24,330,081	75,504,715	36,568,340	869,709	4,762,786	565,294	0	0	0	0	0	0	0	0	0	0	0	0	0
253	Transmission Energy	825	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
254	Transmission Demand	826	105,035,269	51,113,703	9,199,913	28,550,533	13,827,555	328,862	1,800,948	213,754	0	0	0	0	0	0	0	0	0	0	0	0	0
255	Distribution Energy	829+831	10,114,189	4,467,418	751,350	2,982,998	1,644,250	312	2,115,995	56,266	0	0	0	0	0	0	0	0	0	0	0	0	0
256	Distribution Demand	827+830+832	218,800,068	103,817,687	19,660,997	67,342,284	18,945,703	83,130	4,385,612	4,564,654	0	0	0	0	0	0	0	0	0	0	0	0	0
257	Distribution Customer	828+833	51,117,295	41,084,075	5,251,439	1,281,540	28,472	2,155	298,551	3,171,062	0	0	0	0	0	0	0	0	0	0	0	0	0
258	Return Requirement		662,843,000	335,658,137	59,193,779	175,662,071	71,014,321	1,284,168	11,459,492	8,571,031	0	0	0	0	0	0	0	0	0	0	0	0	0
259	Production Energy	251 x 58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Production Demand	252 x 58	21,053,992	5,414,088	2,740,553	9,405,286	3,005,612	(4,647)	433,387	59,712	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Transmission Energy	253 x 58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262	Transmission Demand	254 x 58	7,961,128	2,047,225	1,036,283	3,556,413	1,136,510	(1,757)	163,876	22,579	0	0	0	0	0	0	0	0	0	0	0	0	0
263	Distribution Energy	255 x 58	795,481	178,931	84,632	371,579	135,144	(2)	19,254	5,943	0	0	0	0	0	0	0	0	0	0	0	0	0
264	Distribution Demand	256 x 58	17,199,266	4,158,144	2,214,625	8,388,529	1,557,179	(444)	399,066	482,168	0	0	0	0	0	0	0	0	0	0	0	0	0
265	Distribution Customer	257 x 58	2,161,132	1,645,514	591,525	159,636	2,340	(12)	27,166	334,962	0	0	0	0	0	0	0	0	0	0	0	0	0
266	Operating Expenses		49,771,000	13,443,901	6,667,618	21,881,443	5,836,784	(6,861)	1,042,750	905,365	0	0	0	0	0	0	0	0	0	0	0	0	0
267	Production Energy	979+954 x (979+260)	32,343,505	14,340,842	2,411,904	9,564,647	5,165,272	980	679,241	180,620	0	0	0	0	0	0	0	0	0	0	0	0	0
268	Production Demand	980+954 x (980+261)	59,675,992	25,622,421	5,861,127	18,826,084	8,021,635	136,923	1,074,425	133,376	0	0	0	0	0	0	0	0	0	0	0	0	0
269	Transmission Energy	981+954 x (981+262)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Transmission Demand	982+954 x (982+263)	14,617,486	5,820,943	1,520,130	4,958,347	1,986,919	26,890	269,998	34,259	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Distribution Energy	985+988+990+954 x (985+988+980+264)	11,193,502	4,822,856	849,711	3,398,537	1,822,662	326	236,056	63,353	0	0	0	0	0	0	0	0	0	0	0	0	0
272	Distribution Demand	983+986+991+954 x (983+986+991+265)	35,793,508	14,093,223	3,679,200	13,179,766	3,164,836	8,245	753,854	914,383	0	0	0	0	0	0	0	0	0	0	0	0	0
273	Distribution Customer	+987+989+992+954 x (984+987+989+992+266)	32,803,007	25,258,814	3,774,810	1,717,177	476,392	3,497	236,676	1,335,642	0	0	0	0	0	0	0	0	0	0	0	0	0
274	Total Cost / Revenue From Rates		186,427,000	89,959,099	18,096,882	51,644,557	20,637,716	176,861	3,250,250	2,661,635	0	0	0	0	0	0	0	0	0	0	0	0	0
275	Production Energy	260+269	32,343,505	14,340,842	2,411,904	9,564,647	5,165,272	980	679,241	180,620	0	0	0	0	0	0	0	0	0	0	0	0	0
276	Production Demand	261+270	80,229,984	31,036,509	8,601,680	28,231,371	11,027,247	132,276	1,507,812	193,089	0	0	0	0	0	0	0	0	0	0	0	0	0
277	Total Production	278+279	113,073,489	45,377,351	11,013,585	37,796,017	16,192,519	133,256	2,187,053	373,709	0	0	0	0	0	0	0	0	0	0	0	0	0
278	Transmission Energy	262+271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
279	Transmission Demand	263+272	22,578,614	7,868,168	2,556,413	8,514,760	3,123,428	25,133	433,874	56,838	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Total Transmission	281+282	22,578,614	7,868,168	2,556,413	8,514,760	3,123,428	25,133	433,874	56,838	0	0	0	0	0	0	0	0	0	0	0	0	0
281	Distribution Energy	264+273	11,988,983	5,001,787	934,343	3,770,115	1,957,806	325	255,310	69,297	0	0	0	0	0	0	0	0	0	0	0	0	0
282	Distribution Demand	265+274	52,992,774	18,251,367	5,893,825	21,568,295	4,722,014	7,801	1,152,920	1,396,552	0	0	0	0	0	0	0	0	0	0	0	0	0
283	Distribution Customer	266+275	35,564,139	26,904,328	4,366,334	1,876,813	478,732	3,485	263,843	1,670,604	0	0	0	0	0	0	0	0	0	0	0	0	0
284	Total Distribution	284+285+286	100,545,896	50,157,482	11,194,503	27,215,223	7,158,553	11,611	1,672,073	3,136,452	0	0	0	0	0	0	0	0	0	0	0	0	0
285	Total Energy	278+281+284	44,332,488	19,342,628	3,346,248	13,334,762	7,123,078	1,304	934,551	249,917	0	0	0	0	0	0	0	0	0	0	0	0	0
286	Total Demand	279+282+285	156,301,373	57,156,044	17,051,918	58,314,425	18,872,690	165,210	3,094,607	1,646,479	0	0	0	0	0	0	0	0	0	0	0	0	0
287	Total Customer	286	236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000	0	0	0	0	0	0	0	0	0	0	0	0	0
288	Annual Consumption (mWh/s)		4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	0	0	0	0	0	0	0	0	0
289	Non-Concurrent Peak Demand 12 Mo Avg		942,303	426,899	81,416	287,451	116,588	2,637	18,459	6,853	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Average Number of Customers		201,738	175,466	21,887	3,064	21	1	1,069	230	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Energy Cost per kWh	289/294*1000	0.00899	0.00888	0.00914	0.00917	0.00898	0.00858	0.00906	0.00911	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
292	Demand Cost per kW/Mo	290/295*12	13.82	11.16	17.45	16.91	13.26	5.22	13.97	20.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
293	Customer Cost per Cust/Mo	291/296*12	14.69	12.78	16.62	51.04	1,899.73	290.44	20.57	604.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Electric Utility

Classification Analysis

AVISTA UTILITIES
Functional Cost Summary by Classification at Uniform Requested Return
For The Twelve Months Ended December 31, 1998

Sumcost
Scenario: PIT Straight Fixed Variable

301 Sumcost
302 Scenario: PIT Straight Fixed Variable
303
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305
306
307
308 Description
309 Source
310 Rate Base

Sumcost	Description	Notes	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
311	Production Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Production Demand		277,776,178	24,330,081	75,504,715	36,568,340	869,709	4,762,786	565,294	0	0	0	0	0	0	0	0
313	Transmission Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission Demand		105,035,269	9,199,913	28,550,533	13,827,555	328,862	1,800,948	213,754	0	0	0	0	0	0	0	0
315	Distribution Energy		10,114,189	751,350	2,982,998	1,644,250	312	211,595	56,266	0	0	0	0	0	0	0	0
316	Distribution Demand		218,800,068	103,817,687	67,342,284	18,945,703	83,130	4,385,612	4,564,654	0	0	0	0	0	0	0	0
317	Distribution Customer		51,117,295	41,084,075	5,251,439	1,281,540	28,472	2,155	298,551	3,171,062	0	0	0	0	0	0	0
318			662,843,000	335,658,137	59,193,779	175,662,071	71,014,321	1,284,168	11,459,492	8,571,031	0	0	0	0	0	0	0
319	Return Requirement		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Energy	311 x K1028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
321	Production Demand	312 x K1028	27,835,000	2,438,034	7,566,069	3,664,388	87,151	477,262	56,646	0	0	0	0	0	0	0	0
322	Transmission Energy	313 x K1031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
323	Transmission Demand	314 x K1031	10,429,965	913,548	2,835,058	1,373,071	32,656	178,834	21,226	0	0	0	0	0	0	0	0
324	Distribution Energy	315 x K1031	1,004,335	443,613	296,211	163,273	31	21,011	5,587	0	0	0	0	0	0	0	0
325	Distribution Demand	316 x K1031	21,726,770	1,952,330	6,687,065	1,881,302	8,255	435,490	453,269	0	0	0	0	0	0	0	0
326	Distribution Customer	317 x K1031	5,075,929	4,079,634	521,466	127,257	214	29,646	314,885	0	0	0	0	0	0	0	0
327			66,072,000	33,453,329	5,899,987	17,511,659	7,084,862	128,306	1,142,243	851,613	0	0	0	0	0	0	0
328	Operating Expenses		32,322,236	14,331,411	2,410,318	9,558,357	5,161,875	979	678,794	180,502	0	0	0	0	0	0	0
329	Production Energy	1011+E1037 x (1011+320)	63,794,839	31,044,719	5,587,713	17,340,620	8,398,385	199,740	1,093,834	129,827	0	0	0	0	0	0	0
330	Production Demand	1012+E1037 x (1012+321)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	Transmission Energy	1013+E1037 x (1013+322)	16,131,275	7,850,022	1,412,919	4,384,780	2,123,630	50,507	276,589	32,828	0	0	0	0	0	0	0
332	Transmission Demand	1014+E1037 x (1014+323)	11,312,418	4,997,364	840,478	3,336,715	1,837,876	349	236,696	62,941	0	0	0	0	0	0	0
333	Distribution Energy	7+1020+1022+E1037 x (1017+1020+1022+324)	38,508,349	18,213,018	3,449,799	11,825,915	3,351,859	14,214	769,840	883,705	0	0	0	0	0	0	0
334	Distribution Demand	5+1018+1023+E1037 x (1015+1018+1023+325)	34,309,883	26,876,210	3,711,701	1,690,449	476,363	3,649	237,643	1,313,869	0	0	0	0	0	0	0
335	Distribution Customer	1+1024+E1037 x (1016+1019+1021+1024+326)	196,379,000	103,312,745	17,412,928	48,136,835	21,349,988	269,437	3,293,396	2,603,671	0	0	0	0	0	0	0
336			32,322,236	14,331,411	2,410,318	9,558,357	5,161,875	979	678,794	180,502	0	0	0	0	0	0	0
337	Total Cost / Revenue From Rates		91,629,839	44,590,169	8,025,747	24,906,689	12,062,713	286,890	1,571,097	186,473	0	0	0	0	0	0	0
338	Production Energy		123,952,075	58,921,580	10,436,065	34,465,046	17,224,649	287,869	2,249,891	366,975	0	0	0	0	0	0	0
339	Production Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340	Total Production		26,561,240	12,925,595	2,326,467	7,219,837	3,496,702	83,162	455,422	54,054	0	0	0	0	0	0	0
341	Transmission Energy		28,561,240	12,925,595	2,326,467	7,219,837	3,496,702	83,162	455,422	54,054	0	0	0	0	0	0	0
342	Transmission Demand		12,316,754	5,440,977	915,087	3,632,926	2,001,149	380	257,707	68,528	0	0	0	0	0	0	0
343	Total Transmission		60,235,119	28,522,078	5,402,129	18,512,980	5,233,161	22,469	1,205,330	1,336,973	0	0	0	0	0	0	0
344	Distribution Energy		39,385,812	30,955,844	4,233,167	1,817,705	479,190	3,863	267,289	1,628,754	0	0	0	0	0	0	0
345	Distribution Demand		111,937,685	64,918,899	10,550,382	23,963,611	7,713,500	26,712	1,730,326	3,034,256	0	0	0	0	0	0	0
346	Distribution Customer		44,638,990	19,772,388	3,325,405	13,191,283	7,163,025	1,358	936,501	249,030	0	0	0	0	0	0	0
347	Total Distribution		178,426,198	86,037,842	15,754,343	50,639,506	20,792,636	392,521	3,231,849	1,577,501	0	0	0	0	0	0	0
348	Total Energy		346	30,955,844	4,233,167	1,817,705	479,190	3,863	267,289	1,628,754	0	0	0	0	0	0	0
349	Total Demand		262,451,000	136,766,074	23,312,915	65,648,494	28,434,850	397,743	4,435,639	3,455,285	0	0	0	0	0	0	0
350	Total Customer		4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	0	0	0
351	Total Cost / Revenue From Rates at Uniform Requested Return		942,303	426,899	81,416	287,451	118,588	2,637	18,459	6,853	0	0	0	0	0	0	0
352	Annual Consumption (mWh's)	E01	201,738	175,466	21,887	3,064	21	1	1,069	230	0	0	0	0	0	0	0
353	Non-Concurrent Peak Demand 12 Mo Avg	D02	294	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	0	0	0
354	Average Number of Customers	C01	295	426,899	81,416	287,451	118,588	2,637	18,459	6,853	0	0	0	0	0	0	0
355	Energy Cost per kWh		349/(354*1000)	\$0.00908	\$0.00908	\$0.00907	\$0.00894	\$0.00894	\$0.00908	\$0.00908	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
356	Demand Cost per kW/Mo		350/(355*12)	\$15.78	\$16.80	\$16.13	\$14.68	\$14.61	\$14.59	\$19.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
357	Customer Cost per Cust/Mo		351/(356*12)	\$16.27	\$14.70	\$16.12	\$49.43	\$1,901.55	\$321.95	\$20.83	\$589.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00