

728 Sumcost
 729 Scenario: Other Category Costs by 100% Energy
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 735 Description

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

Electric Utility
 Database Query Results

Washington Jurisdiction

10/14/99
 10:14 AM

	(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	
736	Production Related Plant in Service			471,636,000	215,180,219	36,995,093	136,122,465	71,388,519	448,871	9,364,484	2,136,349	0	0	0	0	0
737	Energy			331,477,557	146,974,395	24,718,784	98,024,801	52,937,111	10,039	6,961,310	1,851,116	0	0	0	0	0
738	Demand			140,158,443	68,205,824	12,276,309	38,097,663	18,451,408	438,832	2,403,175	285,232	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			177,151,000	80,728,188	13,866,944	51,181,725	26,876,209	161,748	3,525,909	810,277	0	0	0	0	0
743	Energy			126,716,110	56,184,871	9,449,412	37,472,587	20,236,618	3,838	2,661,146	707,638	0	0	0	0	0
744	Demand			50,434,890	24,543,318	4,417,531	13,709,138	6,639,591	157,910	864,763	102,639	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			364,352,000	190,548,507	33,277,423	94,839,920	22,578,141	3,506	6,475,731	16,628,772	0	0	0	0	0
749	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
750	Demand			296,637,000	140,885,349	26,868,935	93,022,286	22,532,813	0	6,091,845	7,235,772	0	0	0	0	0
751	Customer			67,715,000	49,663,158	6,408,488	1,817,634	45,329	3,506	383,886	9,393,000	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			57,066,000	25,205,944	4,239,244	16,830,589	9,277,143	1,759	1,193,857	317,464	0	0	0	0	0
755	Energy			57,066,000	25,205,944	4,239,244	16,830,589	9,277,143	1,759	1,193,857	317,464	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	511,662,858	88,378,704	298,974,698	130,120,013	615,884	20,559,980	19,892,862	0	0	0	0	0
761																
762	Production Related Accum Depr & Amort			151,316,000	69,121,107	11,894,614	43,625,829	22,848,997	150,062	2,996,907	678,484	0	0	0	0	0
763	Energy			104,397,539	46,289,002	7,785,083	30,872,522	16,672,333	3,162	2,192,437	583,002	0	0	0	0	0
764	Demand			46,918,461	22,832,105	4,109,532	12,753,308	6,176,664	146,900	804,470	95,482	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			55,682,000	25,374,438	4,358,650	16,087,410	8,447,715	50,841	1,108,262	254,686	0	0	0	0	0
769	Energy			39,829,335	17,659,996	2,970,134	11,778,362	6,360,762	1,206	836,450	222,425	0	0	0	0	0
770	Demand			15,852,665	7,714,441	1,388,516	4,309,048	2,086,952	49,634	271,812	32,261	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			101,000,000	52,902,926	9,101,951	24,846,075	5,006,635	1,101	1,719,326	7,421,988	0	0	0	0	0
775	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
776	Demand			76,873,000	36,920,279	7,041,247	24,268,658	4,992,404	0	1,596,423	2,053,988	0	0	0	0	0
777	Customer			24,127,000	15,982,646	2,060,703	577,416	14,231	1,101	122,902	5,368,000	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			24,906,000	11,000,933	1,850,184	7,345,576	4,048,935	768	521,049	138,555	0	0	0	0	0
781	Energy			24,906,000	11,000,933	1,850,184	7,345,576	4,048,935	768	521,049	138,555	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	158,399,403	27,205,399	91,904,890	40,352,282	202,771	6,345,543	8,493,713	0	0	0	0	0
787	Total Plant			737,301,000	353,263,456	61,173,306	207,069,808	89,767,731	413,113	14,214,437	11,399,149	0	0	0	0	0

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AVISTA UTILITIES
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 For The Twelve Months Ended December 31, 1998

Electric Utility
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Washington Jurisdiction

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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	
Production Related Misc. Rate Base			-42,543,822	-19,410,663	-3,337,248	-12,278,688	-6,439,340	-40,517	-844,688	-192,678	0	0	0	0	0
Energy			-29,892,116	-13,253,916	-2,229,100	-8,639,720	-4,773,784	-905	-627,760	-166,931	0	0	0	0	0
Demand			-12,651,707	-6,156,747	-1,108,148	-3,438,968	-1,665,556	-39,612	-216,928	-25,747	0	0	0	0	0
Customer Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission Related Misc. Rate Base			-16,433,731	-7,488,895	-1,286,392	-4,747,965	-2,493,220	-15,005	-327,087	-75,167	0	0	0	0	0
Energy			-11,755,048	-5,212,090	-876,592	-3,476,212	-1,877,286	-356	-246,866	-65,645	0	0	0	0	0
Demand			-4,678,683	-2,276,805	-409,800	-1,271,753	-615,934	-14,649	-80,221	-9,521	0	0	0	0	0
Customer Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Related Misc. Rate Base			-35,156,921	-18,859,948	-3,234,547	-8,817,527	-2,094,263	-325	-607,887	-1,542,422	0	0	0	0	0
Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
Demand			-27,514,932	-13,067,995	-2,492,261	-8,628,397	-2,090,059	0	-568,057	-671,163	0	0	0	0	0
Customer Revenue			-7,641,989	-5,791,953	-742,286	-189,130	-4,205	-325	-42,830	-871,259	0	0	0	0	0
Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Demand Side Management Investment			26,551,000	12,113,921	2,082,730	7,662,956	4,018,702	25,286	527,158	120,248	0	0	0	0	0
Energy			18,655,248	8,271,582	1,391,150	5,516,745	2,979,251	565	391,776	104,179	0	0	0	0	0
Demand			7,895,752	3,842,339	691,579	2,146,212	1,039,450	24,721	135,382	16,068	0	0	0	0	0
Customer Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Other Misc. Rate Base			-6,874,526	-3,036,465	-510,686	-2,027,518	-1,117,583	-212	-143,819	-38,244	0	0	0	0	0
Energy			-6,874,526	-3,036,465	-510,686	-2,027,518	-1,117,583	-212	-143,819	-38,244	0	0	0	0	0
Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
Total Miscellaneous Rate Base			-74,458,000	-36,682,050	-6,286,144	-20,208,742	-8,125,705	-30,773	-1,396,323	-1,728,263	0	0	0	0	0
Total Rate Base			662,843,000	316,581,405	54,887,162	186,861,067	81,642,026	382,340	12,818,114	9,670,886	0	0	0	0	0
Rate Base Summary															
Production - Energy Classified	Sumcost lines	737-763+790	197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184	0	0	0	0	0
Production - Demand Classified	Sumcost lines	738-764+791	80,588,275	39,216,972	7,058,630	21,905,387	10,609,187	252,319	1,381,777	164,003	0	0	0	0	0
Transmission - Energy Classified	Sumcost lines	743-769+796	75,131,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,830	419,589	0	0	0	0	0
Transmission - Demand Classified	Sumcost lines	744-770+797	29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856	0	0	0	0	0
Distribution - Demand Classified	Sumcost lines	750-776+803	192,249,068	90,897,075	17,335,427	60,125,230	15,450,350	0	3,930,366	4,510,621	0	0	0	0	0
Distribution - Customer Classified	Sumcost lines	751-777+803	35,946,011	27,888,558	3,605,499	1,051,088	26,893	2,080	218,153	3,153,741	0	0	0	0	0
Demand Side Management - Energy Classified	Sumcost lines	808	18,665,248	8,271,582	1,391,150	5,516,745	2,979,251	565	391,776	104,179	0	0	0	0	0
Demand Side Management - Demand Classified	Sumcost lines	809	7,895,752	3,842,339	691,579	2,146,212	1,039,450	24,721	135,382	16,068	0	0	0	0	0
General - Energy Classified	Sumcost lines	755-781+814	25,285,474	11,168,546	1,878,374	7,457,495	4,110,625	780	528,988	140,666	0	0	0	0	0
General - Demand Classified	Sumcost lines	756-782+815	0	0	0	0	0	0	0	0	0	0	0	0	0
General - Customer Classified	Sumcost lines	757-783+816	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Rate Base			662,843,000	316,581,405	54,887,162	186,861,067	81,642,026	382,340	12,818,114	9,670,886	0	0	0	0	0

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AVISTA UTILITIES
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 For The Twelve Months Ended December 31, 1998

Electric Utility
 Database Query Results

Washington Jurisdiction

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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)
836	Production Related O&M Expenses							163,616,011	74,563,454	12,808,420	47,269,486	24,820,694	149,619	3,256,231	748,106	0	0	0	0	0	0	0	0
837	Energy							116,960,612	51,859,364	8,721,930	34,587,683	18,678,661	3,542	2,456,272	653,159	0	0	0	0	0	0	0	0
838	Demand							46,655,399	22,704,090	4,086,490	12,681,802	6,142,033	146,077	799,959	94,947	0	0	0	0	0	0	0	0
839	Customer							0	0	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	0	0
841																							
842	Transmission Related O&M Expenses							11,525,954	5,252,408	902,223	3,330,030	1,748,644	10,524	229,406	52,719	0	0	0	0	0	0	0	0
843	Energy							8,244,515	3,655,549	614,806	2,438,074	1,316,653	250	173,142	46,041	0	0	0	0	0	0	0	0
844	Demand							3,281,439	1,596,859	287,417	891,956	431,991	10,274	56,264	6,678	0	0	0	0	0	0	0	0
845	Customer							0	0	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	0	0
847																							
848	Distribution Related O&M Expenses							17,547,144	8,746,438	1,559,440	4,664,503	1,265,131	225	314,529	996,877	0	0	0	0	0	0	0	0
849	Energy							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
850	Demand							14,749,988	6,892,349	1,314,474	4,571,041	1,262,227	0	298,023	411,873	0	0	0	0	0	0	0	0
851	Customer							2,797,156	1,854,089	244,967	93,461	2,904	225	16,506	585,004	0	0	0	0	0	0	0	0
852	Revenue							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853																							
854	Customer Relations Related O&M Expenses							7,340,823	6,006,369	889,283	253,484	123,671	2,958	56,634	8,425	0	0	0	0	0	0	0	0
855	Energy							387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0	0	0	0	0
856	Demand							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
857	Customer							6,953,823	5,834,776	860,424	1,39,040	61,867	2,946	48,507	6,264	0	0	0	0	0	0	0	0
858	Revenue							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
859																							
860	Demand Side Management O&M Expenses							6,437,000	2,900,541	608,553	1,902,134	841,170	2,882	116,291	65,429	0	0	0	0	0	0	0	0
861	Energy							2,126,126	942,707	188,548	628,740	339,543	64	44,650	11,873	0	0	0	0	0	0	0	0
862	Demand							899,874	437,909	78,819	244,602	118,465	2,817	15,429	1,831	0	0	0	0	0	0	0	0
863	Customer							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
864	Revenue							3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0	0	0	0	0
865																							
866	Other O&M Expenses							20,094,068	8,875,512	1,492,722	5,926,383	3,266,666	620	420,381	111,785	0	0	0	0	0	0	0	0
867	Energy							20,094,068	8,875,512	1,492,722	5,926,383	3,266,666	620	420,381	111,785	0	0	0	0	0	0	0	0
868	Demand							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
869	Customer							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
870	Revenue							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
871																							
872	Revenue Related Operating Expenses (not including Income Tax)							12,046,000	5,273,510	1,262,979	3,749,795	1,350,189	8,670	218,941	181,916	0	0	0	0	0	0	0	0
873	Uncollectible Accounts							902,000	394,878	94,571	280,783	101,102	649	16,394	13,622	0	0	0	0	0	0	0	0
874	Franchise Fees							164,000	71,796	17,195	51,052	18,382	118	2,981	2,477	0	0	0	0	0	0	0	0
875	Commission Fees							497,000	217,577	52,109	154,711	55,707	358	9,033	7,506	0	0	0	0	0	0	0	0
876	State Excise Tax							10,483,000	4,589,258	1,099,104	3,263,250	1,174,998	7,545	190,533	158,312	0	0	0	0	0	0	0	0
877																							
878	Total Operating and Maintenance Expenses							228,124,000	107,028,974	18,424,516	63,832,566	32,241,166	167,952	4,421,880	2,006,946	0	0	0	0	0	0	0	0
879																							
880	Production Related Taxes Other Than Income Tax							8,331,000	3,793,928	651,368	2,408,357	1,265,568	7,425	166,041	38,313	0	0	0	0	0	0	0	0
881	Energy							6,017,000	2,668,198	448,749	1,779,559	961,029	182	126,377	33,605	0	0	0	0	0	0	0	0
882	Demand							2,313,300	1,125,730	202,619	628,798	304,539	7,243	39,664	4,708	0	0	0	0	0	0	0	0
883	Customer							0	0	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	0	0
885																							

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732	733	DB Query	Factor	Database	System	Residential	General	Large Gen	Extra Large	Special	Pumping	Street & Area	Open 1	Open 2	Open 3	Open 4	
734	735	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	
736	737	Name															
886	887	Transmission Related Taxes Other Than Income Tax															
888	889	Energy			2,136,000	973,381	167,201	617,124	324,060	1,950	42,514	9,770	0	0	0	0	0
890	891	Demand			1,527,881	677,450	113,936	451,826	244,003	46	32,087	8,532	0	0	0	0	0
892	893	Customer			608,119	295,931	53,264	165,298	80,057	1,904	10,427	1,238	0	0	0	0	0
894	895	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
896	897	Distribution Related Taxes Other Than Income Tax			3,988,000	2,085,641	364,237	1,038,066	247,128	38	70,880	182,010	0	0	0	0	0
898	899	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
900	901	Demand			3,246,828	1,542,055	294,093	1,018,172	246,632	0	66,678	79,199	0	0	0	0	0
902	903	Customer			741,172	543,586	70,144	19,895	496	38	4,202	102,811	0	0	0	0	0
904	905	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
906	907	Other Taxes Other Than Income Tax			74,000	32,686	5,497	21,825	12,030	2	1,548	412	0	0	0	0	0
908	909	Energy			74,000	32,686	5,497	21,825	12,030	2	1,548	412	0	0	0	0	0
910	911	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
912	913	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
914	915	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
916	917	Total Taxes Other Than Income Tax			25,012,000	11,474,894	2,287,407	7,348,622	3,023,784	16,961	471,516	388,816	0	0	0	0	0
918	919	Production Related Depr & Amort Expense			12,078,000	5,509,388	947,065	3,486,534	1,828,886	11,416	239,911	54,800	0	0	0	0	0
920	921	Energy			8,514,261	3,775,153	634,921	2,517,844	1,359,731	258	178,807	47,547	0	0	0	0	0
922	923	Demand			3,563,739	1,734,235	312,144	968,690	469,155	11,158	61,104	7,252	0	0	0	0	0
924	925	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
926	927	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
928	929	Total Taxes Other Than Income Tax			5,050,000	2,301,299	395,302	1,459,025	766,153	4,611	100,512	23,098	0	0	0	0	0
930	931	Energy			3,612,265	1,601,648	269,372	1,068,222	576,880	109	75,861	20,172	0	0	0	0	0
932	933	Demand			1,437,735	699,650	125,929	390,803	189,273	4,502	24,652	2,926	0	0	0	0	0
934	935	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
936	937	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
938	939	Distribution Related Depr & Amort Expense			8,824,000	4,561,620	794,045	2,237,473	512,461	103	153,356	564,942	0	0	0	0	0
940	941	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
942	943	Demand			6,961,000	3,316,180	632,445	2,187,907	511,136	0	143,391	169,942	0	0	0	0	0
944	945	Customer			1,863,000	1,245,440	161,600	49,566	1,325	103	9,965	395,000	0	0	0	0	0
946	947	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
948	949	Other Depr & Amort Expense			4,497,000	1,986,316	334,067	1,326,309	731,071	139	94,080	25,017	0	0	0	0	0
950	951	Energy			4,497,000	1,986,316	334,067	1,326,309	731,071	139	94,080	25,017	0	0	0	0	0
952	953	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
954	955	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
956	957	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
958	959	Total Depreciation and Amortization Expense			30,449,000	14,358,624	2,470,479	8,509,341	3,838,572	16,268	587,859	667,858	0	0	0	0	0
960	961	Production Related Other Income Related Items			6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0	0
962	963	Energy			6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791	0	0	0	0	0
964	965	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
966	967	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
968	969	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
970	971	Total Depreciation and Amortization Expense			30,449,000	14,358,624	2,470,479	8,509,341	3,838,572	16,268	587,859	667,858	0	0	0	0	0

728 Sumcost	AVISTA UTILITIES										Electric Utility				Washington Jurisdiction				10/14/99 10:14 AM
	Miscellaneous Query Results										Database Query Results				Database Query Results				
	For The Twelve Months Ended December 31, 1998																		
729 Scenario: Other Category Costs by 100% Energy	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)			
730 Description	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				
938 Total Operating Expense Before Income Tax Items				289,994,000	135,704,189	23,660,331	81,585,803	40,127,042	201,375	5,615,850	3,099,410	0	0	0	0	0			
939 Total Income Tax Items				20,099,000	6,123,118	3,598,585	8,676,272	1,034,674	28,476	302,843	335,032	0	0	0	0	0			
940 Production - Energy Classified			814	5,898,204	1,691,045	964,083	2,707,550	399,095	445	97,839	38,149	0	0	0	0	0			
941 Production - Demand Classified			940 x 823 / 834	2,429,975	758,510	462,787	1,017,104	134,453	18,793	32,646	5,682	0	0	0	0	0			
942 Transmission - Energy Classified			940 x 825 / 834	2,247,310	644,315	367,331	1,031,620	152,062	169	37,278	14,535	0	0	0	0	0			
943 Transmission - Demand Classified			940 x 826 / 834	901,680	281,457	171,724	377,412	49,891	6,973	12,114	2,108	0	0	0	0	0			
944 Distribution - Demand Classified			940 x 827 / 834	6,131,287	1,758,074	1,136,568	2,791,715	195,807	0	92,859	156,263	0	0	0	0	0			
945 Distribution - Customer Classified			940 x 828 / 834	939,501	539,403	236,389	48,804	341	155	5,154	109,256	0	0	0	0	0			
946 Demand Side Management - Energy Classified			940 x 829 / 834	558,008	159,984	91,208	256,152	37,757	42	9,256	3,609	0	0	0	0	0			
947 Demand Side Management - Demand Classified			940 x 830 / 834	238,080	74,316	45,342	99,652	13,173	1,841	3,199	557	0	0	0	0	0			
948 General - Energy Classified			940 x 831 / 834	754,956	216,015	123,152	346,264	52,095	58	12,498	4,873	0	0	0	0	0			
949 General - Demand Classified			940 x 832 / 834	0	0	0	0	0	0	0	0	0	0	0	0	0			
950 General - Customer Classified			940 x 833 / 834	0	0	0	0	0	0	0	0	0	0	0	0	0			
951 Revenue Excluding Revenue Conversion Items			30-872	224,152,000	98,129,490	23,501,521	69,776,205	25,124,311	161,330	4,074,059	3,385,084	0	0	0	0	0			
952 Revenue Conversion Item Ratio			872 / 953	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			
953 Production Related Other Operating Revenue				112,726,000	51,440,482	8,845,269	32,529,112	17,056,040	108,011	2,237,308	509,778	0	0	0	0	0			
954 Energy				78,992,389	35,024,569	5,890,582	23,359,691	12,615,119	2,392	1,658,907	441,128	0	0	0	0	0			
955 Demand				33,733,611	16,415,913	2,954,686	9,169,421	4,440,921	105,619	578,401	68,650	0	0	0	0	0			
956 Customer				0	0	0	0	0	0	0	0	0	0	0	0	0			
957 Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0			
958 Transmission Related Other Operating Revenue				8,477,000	3,862,992	663,559	2,449,139	1,286,076	7,740	168,721	38,773	0	0	0	0	0			
959 Energy				6,063,998	2,688,549	452,172	1,793,132	968,359	184	127,341	33,862	0	0	0	0	0			
960 Demand				2,413,402	1,174,443	211,387	656,007	317,717	7,556	41,380	4,911	0	0	0	0	0			
961 Customer				0	0	0	0	0	0	0	0	0	0	0	0	0			
962 Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0			
963 Distribution Related Other Operating Revenue				2,463,000	1,288,098	224,954	641,113	152,627	24	43,776	112,410	0	0	0	0	0			
964 Energy				0	0	0	0	0	0	0	0	0	0	0	0	0			
965 Demand				2,005,250	952,377	181,633	628,826	152,321	0	41,181	48,913	0	0	0	0	0			
966 Customer				457,750	335,720	43,321	12,287	306	24	2,595	63,496	0	0	0	0	0			
967 Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0			
968 Open			830	0	0	0	0	0	0	0	0	0	0	0	0	0			
969 Total Other Operating Revenues				123,666,000	56,591,571	9,733,781	35,619,364	18,494,743	115,775	2,449,805	660,961	0	0	0	0	0			
970 Operating Expense Summary Excluding Revenue Conversion Items				64,807,388	27,810,888	5,357,030	20,128,220	9,806,918	2,229	1,334,981	367,123	0	0	0	0	0			
971 Production - Energy Classified			837+881+907+933+941-957	21,228,801	9,906,653	2,109,354	6,126,973	2,609,258	77,651	354,973	43,939	0	0	0	0	0			
972 Production - Demand Classified			838-882+908+934+942-958	3,890,413	3,890,413	913,274	3,196,610	1,321,238	391	191,027	55,419	0	0	0	0	0			
973 Transmission - Energy Classified			843+887+913+943-963	3,815,572	1,699,455	426,949	1,169,462	433,495	16,097	62,076	8,038	0	0	0	0	0			
974 Transmission - Demand Classified			844+888-914+944-964	29,083,852	12,556,281	3,195,947	9,940,009	2,063,481	0	559,771	768,364	0	0	0	0	0			
975 Distribution - Demand Classified			850-894+920+945-970	5,883,079	3,846,798	669,778	199,439	4,760	497	33,232	1,128,575	0	0	0	0	0			
976 Distribution - Customer Classified			851+895+921+956-971	2,684,135	1,102,690	249,757	884,891	377,300	106	53,907	15,482	0	0	0	0	0			
977 Demand Side Management - Energy Classified			861+947	1,137,954	1,137,954	124,161	344,255	131,639	4,659	18,628	2,388	0	0	0	0	0			
978 Demand Side Management - Demand Classified			862+948	3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0	0			
979 Customer Service - Info & Sales - Energy Classified			855	387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0	0			
980 Customer Service - Info & Sales - Customer Classified			857	6,953,823	5,834,776	840,424	139,040	61,867	2,946	48,507	6,264	0	0	0	0	0			

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

Electric Utility
 Database Query Results

Washington Jurisdiction

	(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	
990	General - Energy Classified	s lines	867+899+925+949	25,420,024	11,110,529	1,955,438	7,620,782	4,061,862	818	528,507	142,088	0	0	0	0	0
991	General - Demand Classified	s lines	868+900+925+950	0	0	0	0	0	0	0	0	0	0	0	0	0
992	General - Customer Classified	s lines	869+901+926+951+972	0	0	0	0	0	0	0	0	0	0	0	0	0
993	Total			174,381,000	79,962,226	16,262,157	50,892,916	21,316,784	105,406	3,249,946	2,591,565	0	0	0	0	0
994	Check - Total Expenses less Other Revenues, Commission Fees, Uncollectibles, Franchise			174,381,000	79,962,226	16,262,157	50,892,916	21,316,784	105,406	3,249,946	2,591,565	0	0	0	0	0
995	Total Income Tax Items at Uniform Return	9.968%	43.70%	28,876,000	13,789,122	2,390,606	8,141,147	3,559,768	16,695	558,466	420,196	0	0	0	0	0
996	Production - Energy Classified	s lines	823 x k1028 x e996	8,635,671	3,828,985	643,975	2,553,747	1,379,120	262	181,356	48,225	0	0	0	0	0
997	Production - Demand Classified	s lines	824 x k1028 x e996	3,529,293	1,711,473	309,126	959,327	464,620	11,050	60,514	7,182	0	0	0	0	0
998	Production - Energy Classified	s lines	825 x k1031 x e996	3,260,549	1,445,700	243,144	964,212	520,711	99	68,474	18,208	0	0	0	0	0
999	Transmission - Energy Classified	s lines	826 x k1031 x e996	1,291,747	631,527	113,668	352,752	170,844	4,063	22,251	2,641	0	0	0	0	0
1000	Transmission - Demand Classified	s lines	827 x k1031 x e996	8,343,178	3,944,729	752,319	2,609,300	1,70,511	0	170,569	195,751	0	0	0	0	0
1001	Distribution - Demand Classified	s lines	828 x k1031 x e996	1,559,976	1,210,301	156,471	45,615	1,167	90	9,467	136,865	0	0	0	0	0
1002	Distribution - Customer Classified	s lines	829 x k1031 x e996	809,596	358,968	60,373	239,414	129,293	25	17,002	4,521	0	0	0	0	0
1003	Demand Side Management - Energy Classified	s lines	830 x k1031 x e996	342,658	166,749	30,013	93,141	45,110	1,073	5,875	697	0	0	0	0	0
1004	Demand Side Management - Demand Classified	s lines	831 x k1031 x e996	1,097,333	484,690	81,517	323,639	178,392	34	22,957	6,105	0	0	0	0	0
1005	General - Energy Classified	s lines	832 x k1031 x e996	0	0	0	0	0	0	0	0	0	0	0	0	0
1006	General - Demand Classified	s lines	833 x k1031 x e996	0	0	0	0	0	0	0	0	0	0	0	0	0
1007	General - Customer Classified	s lines		0	0	0	0	0	0	0	0	0	0	0	0	0
1008																
1009	Operating Expense Summary Excluding Revenue Conversion Items with Uniform Return Tax Expense															
1010	Production - Energy Classified	s lines	979+941+997	67,544,855	29,948,828	5,036,922	19,974,417	10,786,943	2,046	1,418,499	377,200	0	0	0	0	0
1011	Production - Demand Classified	s lines	980+942+998	22,328,119	10,865,616	1,955,693	6,069,197	2,939,425	69,909	382,841	45,439	0	0	0	0	0
1012	Production - Energy Classified	s lines	981+943+999	10,581,611	4,691,798	789,087	3,129,202	1,689,888	320	222,223	59,092	0	0	0	0	0
1013	Transmission - Energy Classified	s lines	982+944+1000	4,211,638	2,049,525	368,892	1,144,801	554,449	13,187	72,213	8,571	0	0	0	0	0
1014	Transmission - Demand Classified	s lines	983+945+1001	31,295,744	14,742,936	2,811,698	9,757,594	2,538,184	0	637,481	807,852	0	0	0	0	0
1015	Distribution - Demand Classified	s lines	984+946+1002	6,503,554	4,517,696	589,860	196,250	5,587	432	37,545	1,156,184	0	0	0	0	0
1016	Distribution - Customer Classified	s lines	985+947+1003	2,935,722	1,301,675	218,921	868,154	468,836	89	61,653	16,394	0	0	0	0	0
1017	Demand Side Management - Energy Classified	s lines	986+948+1004	1,242,532	604,658	108,832	337,743	163,575	3,890	21,305	2,529	0	0	0	0	0
1018	Demand Side Management - Demand Classified	s lines	987	3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0	0
1019	Demand Side Management - Tariff Rider	s lines	988	387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0	0
1020	Customer Service, Info & Sales - Energy Classified	s lines	989	6,953,823	5,834,776	860,424	139,040	61,867	2,946	48,507	6,264	0	0	0	0	0
1021	Customer Service, Info & Sales - Customer Classified	s lines	990+949+1005	25,762,401	11,379,204	1,913,803	7,598,156	4,188,159	794	538,966	143,319	0	0	0	0	0
1022	General - Energy Classified	s lines	991+950+1006	0	0	0	0	0	0	0	0	0	0	0	0	0
1023	General - Demand Classified	s lines	992+951+1007	0	0	0	0	0	0	0	0	0	0	0	0	0
1024	General - Customer Classified	s lines		183,158,000	87,628,230	15,054,177	50,357,791	23,841,878	93,625	3,505,570	2,676,729	0	0	0	0	0
1025	Total			183,158,000	87,628,230	15,054,177	50,357,791	23,841,878	93,625	3,505,570	2,676,729	0	0	0	0	0
1026	Requested Rate of Return		9.968%													
1027	Requested Rate of Return		26.253,000													
1028	Requested Revenue Requirement			277,776,178	10,021%		27,835,000									
1029	Uncollectibles	0.003513		26,858,000			2,919,000									
1030	Commission Fees	0.002000		250,918,178			24,976,000									
1031	Washington State Excise Tax	0.038594		385,066,822			38,237,000									
1032	Franchise Fees	0.000632		17,000			66,072,000									
1033	Federal Income Tax	0.334341		8,777,000												
1034	Adjusted Revenue Conversion Items			13,221,000												
1035	Adjusted Rate Revenue excl Conversion Items			249,230,000												
1036	Adjusted Revenue Conversion Ratio			0.053047												
1037	Adjusted Income Tax Items			28,876,000												
1038	Adjusted Return			66,072,000												
1039	Adjusted Income Tax Ratio			0.437038												
1040																
1041																

728 Sumcost	729 Scenario: Other Category Costs by 100% Energy	AVISTA UTILITIES										Washington Jurisdiction				10/14/99 10:14 AM		
		Miscellaneous Query Results					Electric Utility					Database Query Results						
730	731	For The Twelve Months Ended December 31, 1998																
732	733	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
734	735	Description	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	
1042		Production Related A&G Expenses																
1043		Energy				3,596,011	1,623,542	276,802	1,048,412	556,300	2,132	73,046	17,777	0	0	0	0	0
1044		Demand				2,945,555	1,306,035	219,654	871,062	470,406	89	61,859	16,449	0	0	0	0	0
1045		Customer				652,456	317,507	57,148	177,350	85,894	2,043	11,187	1,328	0	0	0	0	0
1046		Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0
1047						0	0	0	0	0	0	0	0	0	0	0	0	0
1048		Transmission Related A&G Expenses				1,696,954	773,306	132,833	490,277	257,451	1,549	33,775	7,762	0	0	0	0	0
1049		Energy				1,213,831	538,203	90,517	358,955	193,849	37	25,491	6,779	0	0	0	0	0
1050		Demand				483,123	235,104	42,316	131,322	63,602	1,513	8,284	983	0	0	0	0	0
1051		Customer				0	0	0	0	0	0	0	0	0	0	0	0	0
1052		Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0
1053						0	0	0	0	0	0	0	0	0	0	0	0	0
1054		Distribution Related A&G Expenses				6,658,144	3,482,071	608,109	1,733,098	412,591	64	118,337	303,873	0	0	0	0	0
1055		Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
1056		Demand				5,420,725	2,574,529	491,001	1,699,883	411,763	0	111,322	132,226	0	0	0	0	0
1057		Customer				1,237,419	907,541	117,108	33,215	828	64	7,015	171,647	0	0	0	0	0
1058		Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0
1059						0	0	0	0	0	0	0	0	0	0	0	0	0
1060		Customer Relations Related A&G Expenses				1,730,823	1,505,417	187,778	26,291	180	9	9,172	1,976	0	0	0	0	0
1061		Energy				0	0	0	0	0	0	0	0	0	0	0	0	0
1062		Demand				0	0	0	0	0	0	0	0	0	0	0	0	0
1063		Customer				1,730,823	1,505,417	187,778	26,291	180	9	9,172	1,976	0	0	0	0	0
1064		Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0
1065						0	0	0	0	0	0	0	0	0	0	0	0	0
1066		Other A&G Expenses				20,094,068	8,875,512	1,492,722	5,926,383	3,266,666	620	420,381	111,785	0	0	0	0	0
1067		Energy				20,094,068	8,875,512	1,492,722	5,926,383	3,266,666	620	420,381	111,785	0	0	0	0	0
1068		Demand				0	0	0	0	0	0	0	0	0	0	0	0	0
1069		Customer				0	0	0	0	0	0	0	0	0	0	0	0	0
1070		Revenue				0	0	0	0	0	0	0	0	0	0	0	0	0
1071						0	0	0	0	0	0	0	0	0	0	0	0	0
1072		Franchise and Commission Fees		slines	874+875	661,000	289,373	69,303	205,762	74,089	476	12,014	9,982	0	0	0	0	0
1073						0	0	0	0	0	0	0	0	0	0	0	0	0
1074		Total Admin & General Expenses				34,439,000	16,549,220	2,767,548	9,430,224	4,567,277	4,849	666,725	453,156	0	0	0	0	0
1075						0	0	0	0	0	0	0	0	0	0	0	0	0