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BEFORE THE WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

DOCKET NO. UE-01_____

DIRECT TESTIMONY OF TARA L. KNOX
REPRESENTING AVISTA CORPORATION

1 Q. Would you please state your name, business address and present position
2 with Avista Corporation?

3 A. My name is Tara L. Knox. My business address is East 1411 Mission
4 Avenue, Spokane, Washington. I am employed as a Rate Analyst in the Rates and Tariff
5 Administration department.

6 Q. Would you briefly describe your duties?

7 A. I am responsible for preparing data for and maintaining the regulatory cost
8 of service model for the Company as well as providing support in the preparation of
9 Commission Basis results of operations and miscellaneous other duties as required.

10 Q. Would you briefly describe your educational background?

11 A. I graduated from Washington State University with a Bachelor of Arts
12 degree in General Humanities in 1982 and a Master of Accounting degree in 1990. As an
13 employee in the rate department of Avista Corp (and WWP) since 1991 I have attended
14 several ratemaking classes including the EEI Electric Rates Advanced Course which
15 specializes in cost allocation and cost of service issues.

16 Q. Have you previously testified before this Commission?

17 A. Yes. I have testified before this Commission as the cost of service witness
18 in several prior proceedings.

19 Q. What is the scope of your testimony in these proceedings?

20 A. My testimony and exhibits will cover the Company's cost of service
21 studies performed for this proceeding.

22 Q. Would you please briefly summarize your testimony?

23 A. I believe the base case cost of service study presented in this case includes
24 an accurate representation of the costs to serve each customer group. I have also

1 provided the results of alternative scenarios to show the potential impact of different key
2 allocation decisions in the cost of service process.

3 The base case study shows Residential Service Schedule 1 and Extra Large
4 General Service Schedule 25 earn substantially less than the overall return under present
5 rates. The Small General Service and Large General Service Schedules 11 and 21 earn
6 substantially more than the overall return at present rates. Pumping Service Schedule 31
7 and Street and Area Lights show returns near the overall return at present rates.

8 Q. Are you sponsoring any exhibits to be introduced in this proceeding?

9 A. Yes. I am sponsoring the following exhibits:

10 Exhibit No.__(TLK-1), cost of service study process description;

11 Exhibit No.__(TLK-2), cost of service study model output;

12 Exhibit No.__(TLK-3), alternate scenario summary results.

13 Q. Were these exhibits prepared by you or under your supervision?

14 A. Yes, they were.

15 **ELECTRIC COST OF SERVICE**

16 Q. What is a cost of service study and what is its purpose?

17 A. A cost of service study is an engineering-economic study, which
18 apportions the revenue, expenses, and rate base associated with providing electric service
19 to designated groups of customers. It indicates whether the revenue provided by the
20 customers recovers the cost to serve those customers. The study results are used as a
21 guide in determining the appropriate rate spread among the groups of customers.

22 Q. Have you prepared an exhibit to describe the process used in developing a
23 cost of service study?

24

1 A. Yes. Exhibit No. ___(TLK-1) explains the basic concepts involved in
2 performing a cost of service study. It also details the specific methodology utilized in the
3 Company's base case cost of service study.

4 Q. What is the basis for the cost of service study you have provided as
5 Exhibit No.__(TLK-2)?

6 A. The cost of service study provided by the Company as Exhibit
7 No.__(TLK-2) is based on the 2000 test year pro forma results of operations presented
8 by witness Falkner in Exhibit No.__(DMF-1). Exhibit No.__(TLK-2) will be
9 discussed in more detail later in my testimony.

10 Q. Please identify all cost studies conducted in the last five years.

11 A. An electric cost of service study was presented to this commission in
12 Docket No. UE-991606. Two natural gas cost of service studies have also been presented
13 to this commission in Docket No. UG-971071 and Docket No. UG-991607. An electric
14 cost of service study was presented to the Idaho Public Utilities Commission in Case No.
15 WWP-E-98-1. Both the Washington and Idaho cost studies in these recent cases used the
16 same methodology.

17 Q. Did the Commission approve the cost of service methodology the
18 Company proposed in the last electric general case, Docket No. UE-991606?

19 A. Not entirely. The methodology proposed in the Company's last case was
20 primarily based on the methodology approved for Puget Sound Energy in Docket No.
21 UE-920499 (Puget Method). There were two areas where it diverged from the Puget
22 Method which the Commission discussed in paragraph 408 of the Third Supplemental
23 Order in Docket No.UE-991606. These areas involved 1) the definition of peaks and
24 peak credit, and 2) the treatment of administrative and general costs. The Commission

1 agreed with Avista's company specific peak definitions. However, while agreeing that
2 direct assignment of as many costs as possible is preferable, the Commission found
3 insufficient basis to approve the Company's approach to common costs.

4 Q. Is the Company's base case methodology filed in this case responsive to
5 the Commission Order in Docket No. UE-991606?

6 A. Yes. The methodology presented here retains the Company specific
7 peaking definitions and direct assignment of administrative and general costs where
8 possible. The remainder of administrative and general costs are spread by the factors
9 utilized in the Puget Method. In this way the study presents a compromise approach,
10 keeping the elements of the methodology proposed in UE-991606 which the Commission
11 found favorable, and falling back to the last fully litigated methodology for those
12 elements which were not accepted.

13 Q. Please describe what is shown in Exhibit No. ___(TLK-2)?

14 A. The printouts from the Excel spreadsheet model used to calculate the cost
15 of service results are presented as Exhibit No. ___(TLK-2). This detail has been divided
16 into three distinct segments in reverse chronological order.

17 Part 1 is the spreadsheet called "Sumcost". It consists of three summaries
18 showing different views of the results of the study plus worksheets detailing the
19 components being summarized. The first summary labeled "Cost of Service Basic
20 Summary" shows the results of the study by FERC account category. The rate of return
21 by rate schedule and the ratio of each schedule's return to the overall return are shown on
22 Lines 39 and 40. This summary is provided to Mr. Hirschorn for his work on rate
23 spread and rate design.

1 The other two summaries show the revenue to cost relationship at both current
2 and proposed revenue. Costs by category are shown first at the existing schedule returns
3 (revenue), then the costs are shown as if all schedules were earning a return at unity
4 (cost). The comparison shows how far current and proposed rates are from rates in
5 alignment with the cost study. The first view segregates the costs into production,
6 transmission and distribution functional categories. The second view segregates the costs
7 into demand, energy and customer classifications.

8 Part 2 is the cost of service calculation from the spreadsheet called "Assign"
9 showing the functionalization, classification, and allocation of each line item in the study.
10 The supporting schedules required to run the model made up of the allocation and
11 classification factors used in the study are shown on pages 31 through 35. Finally, Part 3
12 is the spreadsheet called "Proforma". This worksheet shows the segregation of Mr.
13 Falkner's pro forma results of operations into the detailed accounting data used in this
14 study.

15 BASE CASE COST OF SERVICE

16 Q. What are the results of the Company's base case cost of service study?

17 A. The following table shows the rate of return and the ratio of the schedule
18 return to the overall return (relative return ratio) at present rates for each rate schedule:

19 <u>Customer Class</u>	<u>Rate of Return</u>	<u>Return Ratio</u>
20 Residential Service Schedule 1	4.49%	0.78
21 Small General Service Schedule 11	9.00%	1.57
22 Large General Service Schedule 21	7.55%	1.31
23 Extra Large General Service Schedule 25	4.39%	0.76

<u>Customer Class</u>	<u>Rate of Return</u>	<u>Return Ratio</u>
Pumping Service schedule 31	5.34%	0.93
Lighting Schedules 41 - 49	<u>5.59%</u>	<u>0.97</u>
Total Washington Electric	<u>5.75%</u>	<u>1.00</u>

As can be observed from the above table, residential and extra large general service schedules (1 and 25) show under-recovery of the cost to serve them. The summary results of this study were provided to witness Hirschhorn as an input into development of the proposed rates.

ALTERNATIVE SCENARIO NO. 1

Q. Were the results of the base case methodology compared to the methodology from Docket No. UE-991606 (Avista's last general rate filing)?

A. Yes, alternative scenario No. 1 shown in Exhibit No.__(TLK-3) represents the results using the methodology applied in Docket No. UE-991606. The difference in methodology relates to the treatment of common administrative and general costs. In this scenario these costs are added to the distribution category and allocated to customer group by 60% customer and 40% energy. As you can see by the relative return ratios shown in the table below the results are similar with some tradeoffs between residential and small general service compared to large, extra large general, pumping and lighting service.

<u>Customer Group</u>	<u>Base Case</u>	<u>UE-991606</u>	<u>Difference</u>
Residential	0.78	0.71	-0.07
Small General	1.57	1.54	-0.03
Large General	1.31	1.41	+0.10

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<u>Customer Group</u>	<u>Base Case</u>	<u>UE-991606</u>	<u>Difference</u>
Extra Large General	0.76	0.84	+0.08
Pumping	0.93	0.99	+0.06
Lighting	0.97	1.19	+0.22

The increase in customer based allocation inherent in the common cost allocator results in more costs flowing to residential customers.

ALTERNATIVE SCENARIO NO. 2

Q. Was the Peak Credit assumption compared to other Production and Transmission theories such as straight fixed variable?

A. Yes. The Peak Credit method heavily weights the energy classification. An alternative production/transmission theory which emphasizes demand classification was performed to provide a basis for comparison. I selected the straight fixed-variable approach which assumes all fixed costs are demand related and variable costs are energy related. The changes from the base case are limited to production and transmission costs. All plant and plant related operating and maintenance expenses are considered fixed and classified as demand related. Purchased Power, Fuel, and Wheeling expenses are considered variable and classified as energy related. The results of this study are summarized under alternative scenario No. 2 on Exhibit No.__(TLK-3). The table below compares the relative return ratios of the base case peak credit to straight fixed variable production and transmission cost classification theories.

<u>Customer Group</u>	<u>Base Case</u>	<u>SFV</u>	<u>Difference</u>
Residential	0.78	0.72	-.06
Small General	1.57	1.54	-.03

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<u>Customer Group</u>	<u>Base Case</u>	<u>SFV</u>	<u>Difference</u>
Large General	1.31	1.41	+ .10
Extra Large General	0.76	0.88	+ .12
Pumping	0.93	1.04	+ .11
Lighting	0.97	1.09	+ .12

The heavy demand allocations reduce costs assigned to large industrial customers with high load factors, seasonal irrigation and dusk to dawn lighting customers with limited contribution to coincident peaks, and increase costs assigned to low load factor residential and small commercial customers.

Q. Please provide a summary table comparing all the alternative cost study results prepared for this case.

A. The following table compares the relative rate of return ratios produced by each alternative costing methodology prepared for this case and shown in the result summary provided as Exhibit No __ (TLK-3).

<u>Customer Group</u>	<u>Base Case</u>	<u>UE-991606</u>	<u>SFV</u>
Residential	0.78	0.71	0.72
Small General	1.57	1.54	1.54
Large General	1.31	1.41	1.41
Extra Large General	0.76	0.84	0.88
Pumping	0.93	0.99	1.04
Lighting	0.97	1.19	1.09

Irrespective of the variation you look at, Residential (Schedule 1) customers are providing less than the cost to serve them. General Service (Schedules 11 and 21) customers are consistently providing above the overall return. The base case

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methodology follows assumptions found acceptable to this Commission in prior proceedings and produces similar cost relationships as alternative methodologies.

Q. Does this conclude your direct testimony in this proceeding?

A. Yes, it does.

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UE-01_____

Exhibit No. ____ (TLK-1)
Witness: Tara L. Knox, Avista Corp.

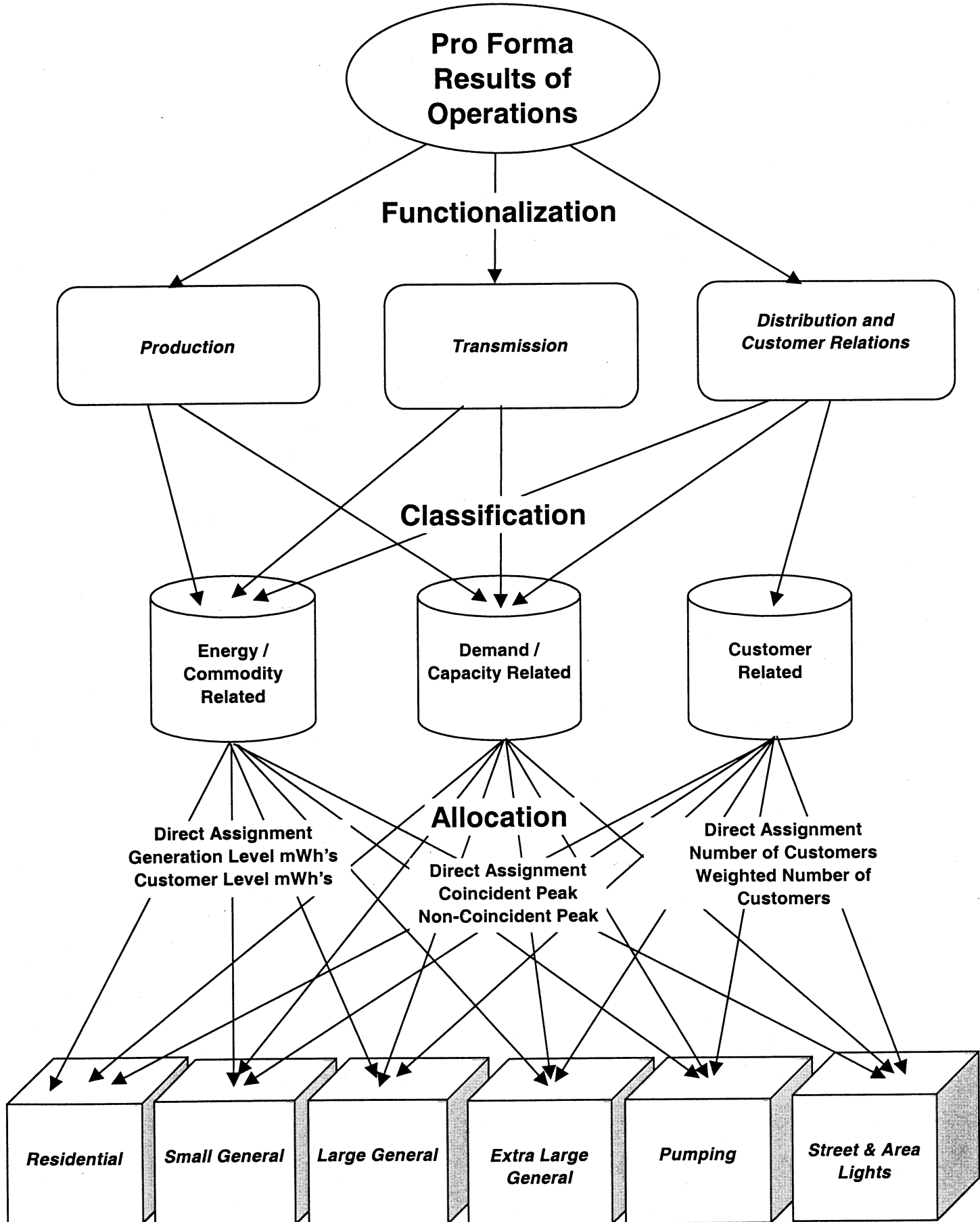
ELECTRIC COST OF SERVICE

A cost of service study is an engineering-economic study, which apportions the revenue, expenses, and rate base associated with providing electric service to designated groups of customers. It indicates whether the revenue provided by the customers recovers the cost to serve those customers. The study results are used as a guide in determining the appropriate rate spread among the groups of customers.

There are three basic steps involved in a cost of service study: functionalization, classification, and allocation. See flow chart.

First, the expenses and rate base associated with the electric system under study are assigned to functional categories. The uniform system of accounts provides the basic segregation into production, transmission, and distribution. Traditionally customer accounting, customer information, and sales expenses are included in the distribution function and administrative and general expenses and general plant rate base are allocated to all functions.

Second, the expenses and rate base items which cannot be directly assigned to customer groups are classified into three primary cost components: energy, demand or customer related. Energy related costs are allocated based on each rate schedule's share of commodity consumption. Demand (capacity) related costs are allocated to rate schedules on the basis of each schedule's contribution to peak demand. Customer related items are allocated to rate schedules based on the number of customers within each schedule. The number of customers may be weighted by appropriate factors such as relative cost of metering equipment. In addition to these three cost components, any revenue related expense is allocated based on the proportion of revenues by rate schedule.



Pro Forma Results of Operations by Customer Group

Exhibit No. ____ (TLK-1)
 Docket No. UE-01 _____

The final step is allocation of the costs to the various rate schedules utilizing the allocation factors selected for each specific cost item. These factors are derived from usage and customer information associated with the test period results of operations.

BASE CASE COST OF SERVICE STUDY

Production and Transmission Classification (Peak Credit)

This study utilizes a Peak Credit methodology to classify production and transmission costs into demand and energy classifications. The Peak Credit method acknowledges that baseload production facilities provide energy throughout the year as well as capacity during system peaks and likewise the transmission system is built not only for peak use, but also for everyday delivery of energy. The demand/energy ratio is determined by the relationship of the current replacement cost per kW generating capacity of the Company's peaking units to the current replacement cost per kW generating capacity of the Company's thermal or hydro plant. The 2000 peak credit ratio for thermal plant is 36.13% to demand and 63.87% to energy. The 2000 peak credit ratio for hydro plant is 30.05% to demand and 69.95% to energy. The new plants included in pro forma results have been incorporated in the 2000 calculations. Coyote Springs II has been included in the thermal plant costs. Boulder Park and Kettle Falls CT have been included with the peaking units.

Transmission costs are classified by fifty-fifty weighting of the thermal and hydro peak credit ratios resulting in the transmission peak credit ratio of 33.09% to demand and 66.91% to energy. Fuel and load dispatching expenses are classified entirely to energy. Peaking plant related costs are classified entirely to demand. Purchased Power and Other Power Supply expenses are classified to demand and energy by the relative amounts of assigned and allocated Production Plant in Service.

Production and Transmission Allocation

Production and transmission demand related costs are allocated to the customer classes by class contribution to the average of the twelve monthly system coincident peak loads. Although the Company is usually technically a winter peaking utility, it experiences high summer peaks and careful management of capacity requirements is required throughout the year. The use of the average of twelve monthly peaks recognizes that customer capacity needs are not limited to the heating season.

Energy related costs are allocated to class by pro forma annual kilowatthour sales adjusted for losses to reflect generation level consumption.

Distribution Facilities Classification (Basic Customer)

The Basic Customer method considers only services and meters and directly assigned Street Lighting apparatus (FERC Accounts 369, 370, and 373 respectively) to be customer related distribution plant. All other distribution plant is then considered demand related. This division delineates plant which benefits an individual customer from plant which is part of the system. The basic customer method provides a reasonable, clearly definable division between plant that provides service only to individual customers from plant that is part of the interconnected distribution network. Additionally, the basic customer method has been explicitly accepted for both electric and gas cost of service in the State of Washington.

Customer Relations Distribution Cost Classification

Customer service, customer information and sales expenses are the core of the customer relations functional unit which is included with the distribution cost category. For the most part they are classified as customer related. Exceptions are demonstrating and selling expenses which are classified as energy related and uncollectible accounts expense which is considered separately

as a revenue conversion item. Demand Side Management expenses recorded in Account 908 are also considered separately from the other customer information costs.

The demand side management investment was eliminated following Docket No. UE-991606 leaving only tariff rider expenses and a limited amount of weatherization expenses in account 908. The weatherization costs were classified implicitly to demand and energy by the sum of production plant in service, then allocated to rate schedules by coincident peak demand and energy consumption respectively. The Schedule 91 Tariff Rider Revenue has been excluded from the pro forma rate revenue, but shows up in the summary as part of other operating revenue. The offsetting expense recorded in account 908 is allocated to customers by the pro forma tariff rider revenue amount collected from each customer group effectively matching the expense with the revenue.

Distribution Cost Allocation

Distribution demand related costs which cannot be directly assigned are allocated to customer class by the average of the twelve monthly non-coincident peaks for each class. Distribution facilities that serve only secondary voltage customers are allocated by the non-coincident peak excluding primary voltage customers. This includes line transformers, services, and secondary voltage overhead or underground conductors and devices.

Most customer costs are allocated by average number of customers. Weighted customer allocators have been developed using typical current cost of meters, estimated meter reading time, and direct assignment of billing costs for hand-billed customers. Street and area light customers are excluded from metering and meter reading expenses as their service is not metered.

Administrative and General Costs

Administrative and general costs which are directly associated with production, transmission, distribution, or customer relations functions are directly assigned to those functions

and allocated to customer class by the relevant plant or number of customers. The remainder of administrative and general costs are considered common costs, and have been functionalized and classified by the equivalent factors approved for Puget Sound Power and Light (now PSE) in Docket No. UE-920499. Common plant items are allocated to function, classification, and rate class by either relative: production, transmission, distribution plant; production, transmission, distribution labor subtotal; or operating and maintenance labor total. Most common administrative and general expenses are allocated to function, classification and rate class by relative operating and maintenance expenses before administrative and general expenses excluding purchased power, fuel, wheeling, and revenue items (including tariff rider expense). Property insurance expense is spread by plant totals. Injuries & damages and pensions & benefits expenses are spread by operating and maintenance labor expense totals.

Revenue Conversion Items

In this study state excise tax, uncollectible accounts, franchise fees and commission fees have been classified as revenue related and are allocated by pro forma revenue. These items vary with revenue and are included in the calculation of the revenue conversion factor. Income tax expense items are allocated to schedules by net income adjusted by interest expense. These items are then assigned to component cost categories for the functional summaries. The revenue conversion items have been reduced to a percent of all other costs and applied to each cost category by that ratio. Similarly, income tax items have been reduced to a percent of net income before tax then assigned to cost categories by relative rate base (as is net income).

The following matrix outlines the methodology applied in the Company Base Case cost of service study.

Account	Functional Category	Classification	Allocation
Production Plant			
Thermal Production	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Hydro Production	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production (Coyote Springs)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production	P = Production	Demand	D01 Coincident Peak Demand
Transmission Plant			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution Plant			
360 Land	D = Distribution	Demand	D02 Non-coincident Peak Demand
361 Structures	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
362 Station Equipment	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
364 Poles Towers & Fixtures	D = Distribution	Demand	D02/D06/D07 Non-coincident Peak Demand All / Secondary only / Direct Assign Lights
365 Overhead Conductors & Devices	D = Distribution	Demand	D02/D06 Non-coincident Peak Demand All / Secondary only
366 Underground Conduit	D = Distribution	Demand	D02/D06 Non-coincident Peak Demand All / Secondary only
367 Underground Conductors & Devices	D = Distribution	Demand	D02/D06 Non-coincident Peak Demand All / Secondary only
368 Line Transformers	D = Distribution	Demand	D06 Non-coincident Peak Demand Secondary only
369 Services	D = Distribution	Customer	C02 Secondary Customers unweighted Excl Lighting
370 Meters	D = Distribution	Customer	C04 Customers weighted by Current Typical Meter Cost
373 Street and Area Lighting Systems	D = Distribution	Customer	C05 Direct Assignment to Street and Area Lights
General Plant			
All General	P/T/D	Demand/Energy/Customer as in related Labor or Plant	S22/S05/S21 Labor O&M Total, P/T/D Plant Total, Labor P/T/D O&M Subtotal
Intangible Plant			
301 Organization	P/T/D/G	Demand/Energy/Customer as in related Plant	S06 Sum of Production, Transmission, Distribution, and General Plant
302 Franchises & Consents	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Grant Co Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Software	P/T/D/G	Demand/Energy/Customer as in related Plant	S06 Sum of Production, Transmission, Distribution, and General Plant
Reserve for Depreciation/Amortization			
Intangible	P/T/D/G	Follows Related Plant	S01/S02/S06 Sum of Production Plant / Sum of Transmission Plant / P/T/D/G Total
Production	P = Production	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Follows Related Plant	D02/D03/D04/D05/D06/D07/C02/C04/C05 - See Related Plant
General	P/T/D	Demand/Energy/Customer as in related Labor or Plant	S22/S05/S21 Labor O&M Total, P/T/D Plant Total, Labor P/T/D O&M Subtotal
Other Rate Base			
252 Customer Advances for Construction	D = Distribution	Customer	S13 Sum of Account 369 Services Plant
282/190 Accumulated Deferred Income Tax	P/T/D/O by Plant Balances	Follows Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
Gain on Sale of General Office Building	P/T/D	Demand/Energy/Customer from Plant	S04 Sum of General Plant
Demand Side Management Investment	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
Deferred MOFS Costs	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Production O&M			
Thermal	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Thermal Fuel (501)	P = Production	Energy	E02 Annual Generation Level Consumption
Hydro	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Water for Power (536)	P = Production	Energy	E02 Annual Generation Level Consumption
Other (Coyote Springs)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Fuel (547)	P = Production	Energy	E02 Annual Generation Level Consumption
Other	P = Production	Demand	D01 Coincident Peak Demand

Account	Functional Category	Classification	Allocation
Production O&M continued			
Purchased Power and Other Expenses (555 and 557)	P = Production	Demand/Energy from Production Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
System Control & Misc (556)	P = Production	Energy	E02 Annual Generation Level Consumption
Transmission O&M			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution O&M			
580 OP Super & Engineering	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
581 Load Dispatching	D = Distribution	Demand	D02 Non-coincident Peak Demand
582 Station Expenses	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
583 Overhead Lines	D = Distribution	Demand	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
584 Underground Lines	D = Distribution	Demand	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
585 Street Lights	D = Distribution	Customer	S15 Sum of Account 373 Street Light and Signal Systems
586 Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
587 Customer Installations	D = Distribution	Customer	S13 Sum of Account 369 Services
588 Misc Operating Expense	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
589 Rents	D = Distribution	Demand	D02 Non-coincident Peak Demand
590 MT Super & Engineering	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
591 MT of Structures	D = Distribution	Demand	S08 Sum of Account 361 Structures & Improvements
592 MT of Station Equipment	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
593 MT of Overhead Lines	D = Distribution	Demand	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
594 MT of Underground Lines	D = Distribution	Demand	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
595 MT of Line Transformers	D = Distribution	Demand	S12 Sum of Account 368 Line Transformers
596 MT of Street Lights	D = Distribution	Customer	S15 Sum of Account 373 Street Light and Signal Systems
597 MT of Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
598 Misc Maintenance Expense	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
Customer Accounts Expenses			
901 Supervision	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
902 Meter Reading	C = Customer Relations	Customer	C03 Customers Weighted by Estimated Meter Reading Time
903 Customer Records & Collections	C = Customer Relations	Customer	C01/C06 All Customers unweighted / Direct Assign Handbilled Cust
904 Uncollectible Accounts	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
905 Misc Cust Accounts	C = Customer Relations	Customer	C01 All Customers unweighted
Customer Service & Info Expenses			
907 Supervision	C = Customer Relations	Customer	C01 All Customers unweighted
908 Customer Assistance	C = Customer Relations	Customer	C01 All Customers unweighted
908 Weatherization Expenses	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
908 Demand Side Management Tariff Rider Offset	DSM	Revenue	R02 Tariff Rider Revenue
909 Advertising	C = Customer Relations	Customer	C01 All Customers unweighted
910 Misc Cust Service & Info	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Expenses			
911 - 916	C = Customer Relations	Energy	E02 Annual Generation Level Consumption

Account	Functional Category	Classification	Allocation
Admin & General Expenses			
920 - 926 & 930 - 935 Assigned to Production	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
920 - 926 & 930 - 935 Assigned to Transmission	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
920 - 926 & 930 - 935 Assigned to Distribution	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
920 - 926 & 930 - 935 Assigned to Customer Relations	C = Customer Relations	Customer	C01 All Customers unweighted
Other 920-923, 928-931 Salaries, supplies, etc	P/T/D	Demand/Energy/Customer from O&M Expenses	S19 Sum of expenses excluding Purch Power, Fuel, Wheeling, Uncollectibles, Tariff Rider
924 Property Insurance	P/T/D	Demand/Energy/Customer from Plant	S06 Sum of Production, Transmission, Distribution, and General Plant
Other 925-926 Inj & Dam, Pensions & Benefits	P/T/D	Demand/Energy/Customer from Labor O&M Total	S22 Sum of Labor O&M Expenses
928 FERC Commission Fees	P = Production	Revenue	E02 Annual Generation Level Consumption
927, 928 Franchise Fees, WUTC Commission Fees	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
935 Maintenance of General Plant	P/T/D	Demand/Energy/Customer from Plant	S04 Sum of General Plant
Depreciation & Amortization Expense			
Intangible	P/T/D/G	Demand/Energy/Customer as in related Plant	S01/S02/S06 Sum of Production Plant / Sum of Transmission Plant / Sum of P/T/D/G Plant
Production	P = Production	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Demand/Customer as in related Plant	D02/D03/D04/D05/D06/D07/C02/C04/C05 - See Related Plant
General	P/T/D	Demand/Energy/Customer as in related Labor or Plant	S22/S05/S21 Labor O&M Total, P/T/D Plant Total, Labor P/T/D O&M Subtotal
Taxes			
Property Tax	P/T/D/O	Demand/Energy/Customer from Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
State k Wh Generation Taxes	P = Production	Demand/Energy by Combo Peak Credits & Energy	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Misc Production Taxes	P = Production	Demand/Energy by Combo Peak Credits & Energy	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Misc Distribution Taxes	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Washington State Excise Tax	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
Federal Income Tax	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Tax less Interest Expense
Deferred FTT	R = Revenue Conversion	Revenue	S07 Sum of Total Rate Base
ITC	R = Revenue Conversion	Revenue	S07 Sum of Total Rate Base
Other Income Related Items			
Settlement Exchange Power	P = Production	Energy	E02 Generation Level Consumption
PGE Ratebase Reduction Amortization	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Operating Revenues			
Sales of Electricity- Retail	R = Revenue from Rates	Revenue	Input Pro Forma Revenue per Revenue Study
Sales for Resale (447)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Tariff Rider Revenue	DSM	Revenue	R02 Tariff Rider Revenue
Special Contract (Standby) Revenue	P = Production	Demand	D01 Coincident Peak Demand
Misc Service Revenue (451)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Sales of Water & Water Power (453)	P = Production	Demand	D01 Coincident Peak Demand
Rent from Production Property (454)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Rent from Distribution Property (454)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Other Electric Revenues - Wheeling (456)	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Other Electric Revenues - Wholesale (456)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Salaries & Wages (allocators)			
Operation & Maintenance Expenses			
Production Total	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Transmission Total	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Distribution Total	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Customer Accounts Total	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
Customer Service Total	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Total	C = Customer Relations	Energy	E02 Annual Generation Level Consumption
Admin & General Total	P/T/D	Demand/Energy/Customer from Related Plant	S05 Sum of Production, Transmission and Distribution Plant

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UE-01_____

Exhibit No. ____ (TLK-2), Part 1
Witness: Tara L. Knox, Avista Corp.

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description	System	Residential	General	Large Gen	Extra Large	Pumping	Street & Area				
	Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Sch 31-32	Sch 41-49				
Plant In Service											
1 Production Plant	519,371,000	238,381,489	39,637,682	147,636,136	81,683,168	9,704,835	2,327,690				
2 Transmission Plant	181,521,000	82,660,995	13,832,304	51,956,762	28,805,654	3,423,964	841,320				
3 Distribution Plant	398,952,000	201,002,475	38,558,700	107,056,657	26,670,324	7,210,096	18,453,749				
4 Intangible Plant	15,127,000	6,961,258	1,186,608	4,302,746	2,253,737	284,505	138,146				
5 General Plant	58,402,000	29,636,327	5,166,149	14,903,353	6,578,072	1,026,527	1,091,572				
6 Total Plant In Service	1,173,373,000	558,642,543	98,381,443	325,855,653	145,990,956	21,649,927	22,852,477				
Accum Depreciation											
7 Production Plant	(145,218,000)	(66,643,473)	(11,082,553)	(41,284,437)	(22,842,390)	(2,713,941)	(651,207)				
8 Transmission Plant	(61,370,000)	(27,946,658)	(4,676,531)	(17,565,937)	(9,738,835)	(1,157,600)	(284,440)				
9 Distribution Plant	(110,666,000)	(55,853,725)	(10,641,877)	(27,664,805)	(5,730,266)	(1,918,153)	(8,857,175)				
10 Intangible Plant	2,734,000	1,230,874	197,592	786,132	477,954	51,370	(9,923)				
11 General Plant	(23,912,000)	(12,210,992)	(2,125,390)	(6,045,394)	(2,670,757)	(418,115)	(441,352)				
12 Total Accumulated Depreciation	(338,432,000)	(161,423,973)	(28,328,758)	(91,774,440)	(40,504,294)	(6,156,439)	(10,244,096)				
13 Net Plant	834,941,000	397,218,571	70,052,685	234,081,213	105,486,662	15,493,488	12,608,381				
14 Accumulated Deferred FIT	(105,479,000)	(50,239,094)	(8,851,136)	(29,284,072)	(13,090,400)	(1,945,744)	(2,068,554)				
15 Miscellaneous Rate Base	(16,056,000)	(7,733,744)	(1,262,974)	(4,329,977)	(2,355,013)	(288,983)	(85,310)				
16 Total Rate Base	713,406,000	339,245,733	59,938,574	200,467,164	90,041,249	13,258,762	10,454,518				
17 Revenue From Retail Rates	232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000				
18 Other Operating Revenues	45,637,000	20,929,835	3,633,604	13,029,531	6,918,227	825,241	300,561				
19 Total Revenues	278,603,000	120,697,835	28,358,604	86,450,531	34,317,227	4,966,241	3,812,561				
Operating Expenses											
20 Production Expenses	102,996,000	46,516,285	7,836,048	29,691,762	16,496,390	1,961,736	493,779				
21 Transmission Expenses	11,948,000	5,440,878	910,464	3,419,876	1,896,034	225,371	55,377				
22 Distribution Expenses	9,494,000	4,244,097	911,940	2,676,007	803,316	181,777	676,863				
23 Customer Accounting Expenses	5,749,000	4,504,776	744,798	309,892	121,207	54,678	13,650				
24 Customer Information Expenses	3,642,000	1,653,447	400,404	1,073,633	419,930	40,759	53,827				
25 Sales Expenses	1,056,000	495,242	82,822	290,334	162,211	19,859	5,532				
26 Admin & General Expenses	28,740,000	14,937,382	2,608,779	7,086,944	2,924,538	491,579	690,778				
27 Total O&M Expenses	163,625,000	77,792,107	13,495,254	44,548,448	22,823,627	2,975,759	1,989,805				
28 Taxes Other Than Income Taxes	20,772,000	9,351,857	1,896,583	6,149,237	2,703,494	379,820	291,009				
29 Other Income Related Items	3,252,000	1,358,906	243,867	997,569	564,067	67,333	20,258				
Depreciation Expense											
30 Production Plant Depreciation	13,979,000	6,442,243	1,067,703	3,959,357	2,188,234	259,924	61,539				
31 Transmission Plant Depreciation	4,335,000	1,974,071	330,337	1,240,807	687,923	81,770	20,092				
32 Distribution Plant Depreciation	8,621,000	4,304,096	857,090	2,269,291	509,761	158,311	522,451				
33 General Plant Depreciation	4,665,000	2,370,836	412,758	1,187,331	526,472	81,880	85,723				
34 Amortization Expense	441,000	200,794	33,604	126,243	69,994	8,320	2,045				
35 Total Depreciation Expense	32,041,000	15,292,042	2,701,492	8,783,029	3,982,384	590,203	691,850				
36 Income Tax	17,903,000	1,667,420	4,628,791	10,832,908	293,064	245,380	235,438				
37 Total Operating Expenses	237,593,000	105,462,331	22,965,986	71,311,192	30,366,636	4,258,495	3,228,360				
38 Net Income	41,010,000	15,235,504	5,392,618	15,139,340	3,950,591	707,746	584,201				
39 Rate of Return	5.75%	4.49%	9.00%	7.55%	4.39%	5.34%	5.59%				
40 Return Ratio	1.00	0.78	1.57	1.31	0.76	0.93	0.97				
41 Interest Expense	35,100,000	16,691,092	2,949,014	9,863,104	4,430,083	652,339	514,368				

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
					System	Residential	General	Large Gen	Extra Large	Pumping	Street & Area
Description	0	0			Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Sch 31-32	Sch 41-49
Functional Cost Components at Current Return by Schedule											
1	Production				138,898,915	57,608,160	12,894,139	44,863,958	20,296,032	2,578,285	658,341
2	Transmission				25,370,810	9,916,136	2,667,769	8,806,031	3,407,351	457,664	115,859
3	Distribution				68,696,275	32,243,704	9,163,092	19,751,011	3,695,617	1,105,052	2,737,800
4	Total Current Rate Revenue				232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000
Expressed as \$/kWh											
5	Production				\$0.02773	\$0.02672	\$0.03427	\$0.03007	\$0.02370	\$0.02586	\$0.02352
6	Transmission				\$0.00507	\$0.00460	\$0.00709	\$0.00590	\$0.00398	\$0.00459	\$0.00414
7	Distribution				\$0.01372	\$0.01495	\$0.02435	\$0.01324	\$0.00432	\$0.01108	\$0.09782
8	Total Current Melded Rates				\$0.04651	\$0.04627	\$0.06570	\$0.04921	\$0.03200	\$0.04154	\$0.12549
Functional Cost Components at Uniform Current Return											
9	Production				139,258,303	62,954,949	10,596,909	40,111,862	22,280,173	2,649,396	665,014
10	Transmission				25,468,676	11,597,921	1,940,770	7,289,900	4,041,636	480,406	118,043
11	Distribution				68,239,021	36,821,137	6,890,142	16,182,829	4,411,051	1,159,283	2,774,580
12	Total Uniform Current Cost				232,966,000	111,374,007	19,427,821	63,584,591	30,732,860	4,289,085	3,557,637
Expressed as \$/kWh											
13	Production				\$0.02780	\$0.02920	\$0.02816	\$0.02689	\$0.02602	\$0.02657	\$0.02376
14	Transmission				\$0.00509	\$0.00538	\$0.00516	\$0.00489	\$0.00472	\$0.00482	\$0.00422
15	Distribution				\$0.01362	\$0.01708	\$0.01831	\$0.01085	\$0.00515	\$0.01163	\$0.09914
16	Total Current Uniform Melded Rates				\$0.04651	\$0.05165	\$0.05163	\$0.04262	\$0.03589	\$0.04302	\$0.12712
17	Revenue to Cost Ratio at Current Rates				1.00	0.90	1.27	1.15	0.89	0.97	0.99
Functional Cost Components at Proposed Return by Schedule											
18	Production				164,257,501	68,129,004	15,343,647	52,963,205	24,011,145	3,032,837	777,663
19	Transmission				33,408,748	13,224,237	3,442,765	11,389,292	4,594,565	602,986	154,903
20	Distribution				88,546,750	41,248,327	11,586,215	25,830,525	5,034,699	1,451,586	3,395,399
21	Total Proposed Rate Revenue				286,213,000	122,601,569	30,372,626	90,183,021	33,640,409	5,087,410	4,327,965
Expressed as \$/kWh											
22	Production				\$0.03280	\$0.03160	\$0.04077	\$0.03550	\$0.02804	\$0.03042	\$0.02779
23	Transmission				\$0.00667	\$0.00613	\$0.00915	\$0.00763	\$0.00537	\$0.00605	\$0.00553
24	Distribution				\$0.01768	\$0.01913	\$0.03079	\$0.01731	\$0.00588	\$0.01456	\$0.12132
25	Total Proposed Melded Rates				\$0.05715	\$0.05686	\$0.08071	\$0.06045	\$0.03929	\$0.05103	\$0.15464
Functional Cost Components at Uniform Requested Return											
26	Production				164,684,692	74,621,528	12,537,299	47,341,554	26,280,502	3,124,686	779,124
27	Transmission				33,524,588	15,266,420	2,554,648	9,595,744	5,320,033	632,362	155,381
28	Distribution				88,003,720	46,806,669	8,809,533	21,609,450	5,852,980	1,521,635	3,403,453
29	Total Uniform Cost				286,213,000	136,694,617	23,901,480	78,546,748	37,453,515	5,278,683	4,337,958
Expressed as \$/kWh											
30	Production				\$0.03288	\$0.03461	\$0.03332	\$0.03173	\$0.03069	\$0.03134	\$0.02784
31	Transmission				\$0.00669	\$0.00708	\$0.00679	\$0.00643	\$0.00621	\$0.00634	\$0.00555
33	Distribution				\$0.01757	\$0.02171	\$0.02341	\$0.01448	\$0.00684	\$0.01526	\$0.12161
34	Total Uniform Melded Rates				\$0.05715	\$0.06339	\$0.06352	\$0.05265	\$0.04374	\$0.05295	\$0.15500
35	Revenue to Cost Ratio at Proposed Rates				1.00	0.90	1.27	1.15	0.90	0.96	1.00

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
					System	Residential	General	Large Gen	Extra Large	Pumping	Street & Area
Description	0	0	0	0	Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Sch 31-32	Sch 41-49
Cost Classifications at Current Return by Schedule											
1 Energy					118,337,398	46,964,402	10,818,565	39,510,234	18,085,117	2,302,029	657,052
2 Demand					95,714,969	39,717,082	10,821,633	32,959,584	9,246,699	1,623,939	1,346,032
3 Customer					18,913,632	13,086,517	3,084,803	951,182	67,184	215,031	1,508,916
4 Total Current Rate Revenue					232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000
Expressed as Unit Cost											
5 Energy	\$/kWh				\$0.02363	\$0.02178	\$0.02875	\$0.02648	\$0.02112	\$0.02309	\$0.02348
6 Demand	\$/kW/mo				\$8.27	\$7.65	\$10.91	\$9.24	\$6.08	\$7.60	\$15.96
7 Customer	\$/Cust/mo				\$7.64	\$6.10	\$11.26	\$24.69	\$266.60	\$14.67	\$515.52
Cost Classifications at Uniform Current Return											
8 Energy					118,314,819	51,158,129	8,927,935	35,353,580	19,845,846	2,365,331	663,997
9 Demand					95,335,697	46,103,929	7,935,803	27,405,045	10,816,745	1,702,227	1,371,949
10 Customer					19,315,484	14,111,949	2,564,083	825,966	70,269	221,526	1,521,691
11 Total Uniform Current Cost					232,966,000	111,374,007	19,427,821	63,584,591	30,732,860	4,289,085	3,557,637
Expressed as Unit Cost											
12 Energy	\$/kWh				\$0.02362	\$0.02373	\$0.02373	\$0.02370	\$0.02318	\$0.02373	\$0.02373
13 Demand	\$/kW/mo				\$8.24	\$8.88	\$8.00	\$7.68	\$7.12	\$7.97	\$16.27
14 Customer	\$/Cust/mo				\$7.80	\$6.58	\$9.36	\$21.44	\$278.85	\$15.12	\$519.88
15 Revenue to Cost Ratio at Current Rates					1.00	0.90	1.27	1.15	0.89	0.97	0.99
Cost Classifications at Proposed Return by Schedule											
16 Energy					139,515,680	55,216,619	12,834,549	46,594,674	21,381,924	2,706,665	781,249
17 Demand					124,721,258	52,280,413	13,898,015	42,423,786	12,185,519	2,124,199	1,809,325
18 Customer					21,976,062	15,104,536	3,640,062	1,164,561	72,965	256,546	1,737,391
19 Total Proposed Rate Revenue					286,213,000	122,601,569	30,372,626	90,183,021	33,640,409	5,087,410	4,327,965
Expressed as Unit Cost											
20 Energy	\$/kWh				\$0.02786	\$0.02561	\$0.03411	\$0.03123	\$0.02497	\$0.02715	\$0.02791
21 Demand	\$/kW/mo				\$10.78	\$10.07	\$14.02	\$11.90	\$8.02	\$9.94	\$21.46
22 Customer	\$/Cust/mo				\$8.88	\$7.04	\$13.29	\$30.23	\$289.55	\$17.51	\$593.57
Cost Classifications at Uniform Requested Return											
23 Energy					139,478,278	60,308,994	10,524,912	41,677,421	23,395,754	2,788,428	782,769
24 Demand					124,283,035	60,035,923	10,372,629	35,852,893	13,981,267	2,225,320	1,815,003
25 Customer					22,451,687	16,349,699	3,003,939	1,016,434	76,494	264,935	1,740,186
26 Total Uniform Cost					286,213,000	136,694,617	23,901,480	78,546,748	37,453,515	5,278,683	4,337,958
Expressed as Unit Cost											
27 Energy	\$/kWh				\$0.02785	\$0.02797	\$0.02797	\$0.02794	\$0.02732	\$0.02797	\$0.02797
28 Demand	\$/kW/mo				\$10.74	\$11.56	\$10.46	\$10.05	\$9.20	\$10.41	\$21.53
29 Customer	\$/Cust/mo				\$9.07	\$7.62	\$10.96	\$26.39	\$303.55	\$18.08	\$594.53
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.90	1.27	1.15	0.90	0.96	1.00

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Functional Cost Summary by Classification at Uniform Current Return
For The Twelve Months Ended December 31, 2000

Classification Analysis

421 Sumcost	422 Scenario: Company Base Case	(a) Description	(b) Notes	(c) Source	(d) System Total	(e) Residential Service Sch 1	(f) General Service Sch 11-12	(g) Large Gen Service Sch 21-22	(h) Extra Large Gen Service Sch 25	(i) Pumping Sch 31-32	(j) Street & Area Lighting Sch 41-49	(k) Open 1	(l) Open 2	(m) Open 3	(n) Open 4	(o) Open 5	
																	Sumcost Lines
423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440
441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458
459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476
477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494
495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512
513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530
531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548
549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566
567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584
585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602
603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620
621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638
639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656
657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674
675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692
693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710
711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728
729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746
747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764
765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782
783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800
801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818
819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836
837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854
855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872
873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890
891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908
909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926
927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944
945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962
963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980
981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998
999	1000																

Electric Utility
Classification Analysis

AVISTA UTILITIES
Functional Cost Summary by Classification at Uniform Requested Return
For The Twelve Months Ended December 31, 2000

Washington Jurisdiction

641 Sumcost	642 Scenario: Company Base Case	643	644	645	646	647	648 Description	649	(a) Notes	(b)	(c)	(d)	(e) Source	(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) Pumping Service Sch 31-32	(l) Street & Area Lighting Sch 41-49	(m) Open 1	(n) Open 2	(o) Open 3	(p) Open 4	(q) Open 5
549	Rate Base																								
551	Production Energy																								
552	Production Demand																								
553	Transmission Energy																								
554	Transmission Demand																								
555	Distribution Energy																								
556	Distribution Demand																								
557	Distribution Customer																								
558	Return Requirement																								
559	Production Energy																								
560	Production Demand																								
561	Transmission Energy																								
562	Transmission Demand																								
563	Distribution Energy																								
564	Distribution Demand																								
565	Distribution Customer																								
566	Operating Expenses																								
567	Production Energy																								
568	Production Demand																								
569	Transmission Energy																								
570	Transmission Demand																								
571	Distribution Energy																								
572	Distribution Demand																								
573	Distribution Customer																								
574	Total Cost / Revenue From Rates																								
575	Production Energy																								
576	Production Demand																								
577	Transmission Energy																								
578	Transmission Demand																								
579	Distribution Energy																								
580	Distribution Demand																								
581	Total Transmission																								
582	Total Distribution																								
583	Total Energy																								
584	Total Demand																								
585	Total Customer																								
586	Total Cost / Revenue From Rates at Uniform Requested Return																								
587	Annual Consumption (mWh)																								
588	Non-Coincident Peak Demand 12 Mo Avg																								
589	Average Number of Customers																								
590	Energy Cost per kWh																								
591	Demand Cost per kW/Mo																								
592	Customer Cost per Cust/Mo																								
593	589(594*1000)																								
594	590(595*12)																								
595	591(596*12)																								
596	E01																								
597	D02																								
598	C01																								
599	Energy Cost per kWh																								
600	Demand Cost per kW/Mo																								
601	Customer Cost per Cust/Mo																								

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UE-01_____

Exhibit No. ____ (TLK-2), Part 2
Witness: Tara L. Knox, Avista Corp.

Washington Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Services Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
111 541-MT Hydro Supervision & Engineering		P03	D01	146,000	43,873	22,018	3,409	11,442	6,160	727	117							
112 Coincident Peak		30.05	E02		102,127	44,159	7,706	30,517	17,131	2,042	573							
113 Generation Level Consumption		69.95	xxx															
114 Open		0	xxx															
115 Open		0	xxx															
116 542-MT Hydro Structures		P03	D01	217,000	65,209	32,726	5,067	17,006	9,155	1,081	173							
117 Coincident Peak		30.05	E02		151,792	65,633	11,454	45,357	25,461	3,035	852							
118 Generation Level Consumption		69.95	xxx															
119 Open		0	xxx															
120 Open		0	xxx															
121 543-MT Hydro Reservoirs, Dams & Waterways		P03	D01	620,000	186,310	93,503	14,477	48,588	26,157	3,089	495							
122 Coincident Peak		30.05	E02		433,690	187,523	32,726	129,591	72,746	8,670	2,434							
123 Generation Level Consumption		69.95	xxx															
124 Open		0	xxx															
125 Open		0	xxx															
126 544-MT Hydro Electric Plant		P03	D01	833,000	250,317	125,628	19,451	65,281	35,144	4,150	666							
127 Coincident Peak		30.05	E02		582,684	251,946	43,969	174,111	97,738	11,649	3,270							
128 Generation Level Consumption		69.95	xxx															
129 Open		0	xxx															
130 Open		0	xxx															
131 545-MT Hydro Miscellaneous Plant		P03	D01	148,000	44,474	22,320	3,456	11,589	6,244	737	118							
132 Coincident Peak		30.05	E02		103,526	44,764	7,812	30,935	17,365	2,070	581							
133 Generation Level Consumption		69.95	xxx															
134 Open		0	xxx															
135 Open		0	xxx															
136 Total Hydraulic Maintenance		0		1,964,000	1,964,000	890,218	149,527	564,426	313,301	37,250	9,279							
137 Total Hydraulic		0		8,793,000	8,793,000	3,974,747	669,096	2,532,911	1,406,938	167,304	42,004							
138				0	0	0	0	0	0	0	0							
139 546-OP Other Supervision & Engineering		P04	D01		0	0	0	0	0	0	0							
140 Coincident Peak		100	E02		0	0	0	0	0	0	0							
141 Generation Level Consumption		0	xxx															
142 Open		0	xxx															
143 Open		0	xxx															
144 547-OP Other Fuel		P01	D01	20,504,000	20,504,000	8,865,722	1,547,214	6,126,788	3,439,292	409,913	115,071							
145 Coincident Peak		0	E02		0	0	0	0	0	0	0							
146 Generation Level Consumption		100	xxx		20,504,000	8,865,722	1,547,214	6,126,788	3,439,292	409,913	115,071							
147 Open		0	xxx															
148 Open		0	xxx															
149 548-OP Other Generation Expenses		P09	D01	2,240,000	1,042,000	522,945	80,968	271,747	146,293	17,276	2,770							
150 Coincident Peak		1042	E02		1,198,000	518,003	90,400	357,974	200,950	23,950	6,723							
151 Generation Level Consumption		1198	xxx															
152 Open		0	xxx															
153 Open		0	xxx															
154 549-OP Other Miscellaneous Power Exp.		P04	D01	166,000	166,000	83,310	12,889	43,292	23,306	2,752	441							
155 Coincident Peak		100	E02		0	0	0	0	0	0	0							
156 Generation Level Consumption		0	xxx															
157 Open		0	xxx															
158 Open		0	xxx															
159 550-OP Other Rents		P04	D01	3,011,000	3,011,000	1,511,121	233,969	785,250	422,734	49,920	8,005							
160 Coincident Peak		100	E02		0	0	0	0	0	0	0							
161 Generation Level Consumption		0																

Washington Jurisdiction
 Electric Utility

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2000

Functionalization and Classification

Assign	Scenario: Company Base Case	Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	General Service		Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lighting	(z)	(aa)	(ab)	(ac)	
												Sch 11-12	Sch 11-12									Sch 21-22
213	T	Open				0																
214	562-OP	Station Expenses		T01		147,000																
215	T	Coincident Peak		33.09		48,642						3,780		12,686		806		129				
216	T	Generation Level Consumption		66.91		98,358						7,422		29,390		1,966		552				
217	T	Open		0		0						0		0		0		0				
218	563-OP	Overhead Line Expenses		T01		98,000																
219	T	Coincident Peak		33.09		32,428						2,520		8,457		538		86				
220	T	Generation Level Consumption		66.91		65,572						4,948		19,593		1,311		368				
221	T	Open		0		0						0		0		0		0				
222	564-OP	Underground Line Expenses		T01		0																
223	T	Coincident Peak		33.09		0						0		0		0		0				
224	T	Generation Level Consumption		66.91		0						0		0		0		0				
225	T	Open		0		0						0		0		0		0				
226	565-OP	Transmission of Electricity By Others		T01		8,216,000																
227	T	Coincident Peak		33.09		2,718,674						211,254		709,013		45,074		7,228				
228	T	Generation Level Consumption		66.91		5,497,326						414,824		1,642,683		109,902		30,852				
229	T	Open		0		0						0		0		0		0				
230	566-OP	Miscellaneous Expenses		T01		228,000																
231	T	Coincident Peak		33.09		75,445						5,882		19,676		1,251		201				
232	T	Generation Level Consumption		66.91		152,555						11,512		45,585		3,050		856				
233	T	Open		0		0						0		0		0		0				
234	567-OP	Rents		T01		64,000																
235	T	Coincident Peak		33.09		21,178						1,646		5,523		351		56				
236	T	Generation Level Consumption		66.91		42,822						3,231		12,796		856		240				
237	T	Open		0		0						0		0		0		0				
238	Total Transmission Operation					10,379,000						790,903		2,970,782		185,775		48,105				
239	568-MT	Supervision & Engineering		T01		83,000																
240	T	Coincident Peak		33.09		27,485						2,134		7,163		455		73				
241	T	Generation Level Consumption		66.91		55,535						4,191		16,594		1,110		312				
242	T	Open		0		0						0		0		0		0				
243	569-MT	Structures		T01		4,000																
244	T	Coincident Peak		33.09		1,324						103		345		22		4				
245	T	Generation Level Consumption		66.91		2,676						202		800		54		15				
246	T	Open		0		0						0		0		0		0				
247	570-MT	Station Equipment		T01		1,061,000																
248	T	Coincident Peak		33.09		351,085						27,281		91,561		5,821		933				
249	T	Generation Level Consumption		66.91		709,915						53,570		212,129		14,193		3,984				
250	T	Open		0		0						0		0		0		0				
251	571-MT	Overhead Lines		T01		408,000																
252	T	Coincident Peak		33.09		135,007						10,491		35,209		2,238		359				
253	T	Generation Level Consumption		66.91		272,993						20,600		81,573		5,458		1,532				
254	T	Open		0		0						0		0		0		0				
255	572-MT	Underground Lines		T01		12,000																
256	T	Coincident Peak		33.09		3,971						309		1,036		66		11				
257	T	Generation Level Consumption		66.91		8,029						606		2,389		161		45				
258	T	Open		0		0						0		0		0		0				
259	573-MT	Miscellaneous Plant		T01		1,000																
260	T	Coincident Peak		33.09		331						26		86		5		1				
261	T	Generation Level Consumption		66.91		669						50		200		13		4				
262	T	Open		0		0						0		0		0		0				
263	Total Transmission Maintenance					1,569,000						119,561		449,095		29,595		7,272				
Exhibit No. (TLK-2), Part 2 Knox, Avista Docket No. UB-01																						

1 Assign AVISTA UTILITIES Electric Utility Washington Jurisdiction
 2 Scenario: Company Base Case Cost of Service Calculation
 3 For the Year Ended December 31, 2000
 4

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
264						11,948,000	11,948,000	5,440,878	910,464	3,419,876	1,896,084	225,371	55,377	0	0	0	0	0
265																		
266						191,000	191,000	90,937	22,464	50,598	15,686	4,070	7,785	0	0	0	0	0
267				S16														
268						43,000	43,000	19,300	3,686	13,257	5,649	794	313	0	0	0	0	0
269				D02														
270						218,000	218,000	101,975	19,476	70,049	20,647	4,197	1,656	0	0	0	0	0
271				S09														
272						859,000	859,000	383,681	73,278	260,210	83,840	15,792	42,200	0	0	0	0	0
273				S10														
274						764,000	764,000	345,973	66,076	238,937	95,156	14,240	5,618	0	0	0	0	0
275				S11														
276						61,000	61,000	0	0	0	0	0	61,000	0	0	0	0	0
277				S15														
278						491,000	491,000	235,302	129,262	103,467	2,989	19,970	0	0	0	0	0	0
279				S14														
280						177,000	177,000	153,591	19,622	2,737	0	1,050	0	0	0	0	0	0
281				S13														
282						601,000	601,000	284,444	70,684	159,212	49,357	12,806	24,496	0	0	0	0	0
283				S16														
284						128,000	128,000	57,451	10,972	39,464	16,815	2,365	933	0	0	0	0	0
285				D02														
286						3,533,000	3,533,000	1,672,114	415,521	935,932	290,149	75,283	144,002	0	0	0	0	0
287						608,000	608,000	262,333	50,633	177,481	52,341	10,862	54,350	0	0	0	0	0
288				S17														
289						42,000	42,000	20,166	3,851	13,852	2,973	830	327	0	0	0	0	0
290				S08														
291						699,000	699,000	326,976	62,448	224,606	66,203	13,458	5,310	0	0	0	0	0
292				S09														
293						2,966,000	2,966,000	1,324,792	253,017	898,468	289,486	54,526	145,711	0	0	0	0	0
294				S10														
295						517,000	517,000	234,120	44,714	160,336	64,392	9,636	3,802	0	0	0	0	0
296				S11														
297						386,000	386,000	203,064	38,782	132,499	0	8,358	3,297	0	0	0	0	0
298				S12														
299						281,000	281,000	0	0	0	0	0	281,000	0	0	0	0	0
300				S15														
301						25,000	25,000	11,981	6,582	5,268	153	1,017	0	0	0	0	0	0
302				S14														
303						437,000	437,000	188,552	36,392	127,565	37,620	7,807	39,064	0	0	0	0	0
304				S17														
305						5,961,000	5,961,000	2,571,983	496,419	1,740,075	513,168	106,494	532,861	0	0	0	0	0
306						9,494,000	9,494,000	4,244,087	911,940	2,676,007	803,316	181,777	676,863	0	0	0	0	0
307																		
308																		
309						260,000	260,000	214,877	34,418	5,819	2,453	2,214	219	0	0	0	0	0
310				S18														
311						1,359,000	1,359,000	0	0	0	0	0	0	0	0	0	0	0
312																		
313				C01														
314						1,359,000	1,359,000	1,021,432	260,987	55,042	600	20,939	0	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4

(k) (l) (m)

(n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)

Electric Utility
Washington Jurisdiction

Functionalization and Classification

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
315 C DA Handhilled		0	C06		0	0	0	0	0	0	0	0	0	0	0	0
316 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
317 903-OP Customer Records & Collections		K03		3,334,000												
318 C Avg Customers-All		3289	C01		3,289,000	2,850,004	364,103	51,193	335	19,475	3,890	0	0	0	0	0
319 C Wt Customers-Meter Reading		0	C03		0	0	0	0	0	0	0	0	0	0	0	0
320 C DA Handhilled		45	C06		45,000	0	0	0	45,000	0	0	0	0	0	0	0
321 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
322 904-OP Uncollectible Accounts				619,000												
323 R Retail Sales Revenue		100	R01		619,000	285,088	65,685	195,083	72,800	11,003	9,332	0	0	0	0	0
324 905-OP Misc Customer Accounts Expenses		K01		177,000												
325 C Avg Customers-All		100	C01		177,000	153,375	19,584	2,755	18	1,048	209	0	0	0	0	0
326 C Wt Customers-Meter Reading		0	C03		0	0	0	0	0	0	0	0	0	0	0	0
327 C DA Handhilled		0	C06		0	0	0	0	0	0	0	0	0	0	0	0
328 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
329 Total Customer Accounting Expenses				5,749,000	5,749,000	4,504,776	744,798	309,892	121,207	54,878	13,650	0	0	0	0	0
330																
Customer Information Expenses																
331 907-OP Supervision		I01		0												
332 C Avg Customers-All		100	C01		0	0	0	0	0	0	0	0	0	0	0	0
333 C Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
334 C Tariff Rider Revenue		0	R02		0	0	0	0	0	0	0	0	0	0	0	0
335 908-OP Customer Assistance Expenses		I02		3,583,000												
336 C Avg Customers-All		73	C01		73,000	63,256	8,081	1,136	7	432	86	0	0	0	0	0
337 DSM Production Plant		67	S01		67,000	30,752	5,113	19,045	10,537	1,252	300	0	0	0	0	0
338 DSM Tariff Rider Revenue		3443	R02		3,443,000	1,508,314	380,678	1,052,533	409,379	36,726	53,370	0	0	0	0	0
339 908-OP Advertising		I01		57,000												
340 C Avg Customers-All		100	C01		57,000	49,392	6,310	887	6	338	67	0	0	0	0	0
341 C Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
342 C Tariff Rider Revenue		0	R02		0	0	0	0	0	0	0	0	0	0	0	0
343 910-OP Misc Customer Service & Info Exp		I01		2,000												
344 C Avg Customers-All		100	C01		2,000	1,733	221	31	0	12	2	0	0	0	0	0
345 C Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
346 C Tariff Rider Revenue		0	R02		0	0	0	0	0	0	0	0	0	0	0	0
347 Total Customer Information Expenses				3,642,000	3,642,000	1,853,417	400,404	1,073,633	419,930	40,759	53,827	0	0	0	0	0
348																
Sales Expenses																
349 911-OP Supervision		V01		0												
350 C Generation Level Consumption		100	E02		0	0	0	0	0	0	0	0	0	0	0	0
351 C Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
352 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
353 912-OP Demonstrating & Selling Expenses		V01		967,000												
354 C Generation Level Consumption		100	E02		967,000	418,121	72,969	288,949	162,202	19,332	5,427	0	0	0	0	0
355 C Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
356 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
357 913-OP Advertising Expenses		V02		89,000												
358 C Generation Level Consumption		0	E02		89,000	0	0	0	0	0	0	0	0	0	0	0
359 C Avg Customers-All		100	C01		89,000	77,121	9,853	1,385	9	527	105	0	0	0	0	0
360 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
361 916-OP Misc Sales Expenses		V02		0												
362 C Generation Level Consumption		100	E02		0	0	0	0	0	0	0	0	0	0	0	0
363 C Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
364 C Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
365 Total Customer Accounting Expenses				5,749,000	5,749,000	4,504,776	744,798	309,892	121,207	54,878	13,650	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
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7 Account Description
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(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	Washington Jurisdiction				
														(aa)	(ab)	(ac)	(z)	(y)
Notes			Functional Allocation	Class	Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
417	P	Generation Level Consumption	1539	E02			1,539,000	665,448	116,132	459,868	258,148	30,767	8,637	0	0	0	0	0
418	O	O&M Exp exd PP/F/W/A&G	796	S19			796,000	399,496	69,414	200,303	98,320	13,927	14,539	0	0	0	0	0
419	R	Retail Sales Revenue	445	R01			445,000	190,572	47,228	140,245	52,336	7,910	6,708	0	0	0	0	0
420	x	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0
421	x	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0
422	930-OP	Miscellaneous & General Expense				2,126,000												
423	P	Production Plant	22	S01			46,725	21,446	3,566	13,282	7,349	873	209	0	0	0	0	0
424	T	Transmission Plant	0	S02			0	0	0	0	0	0	0	0	0	0	0	0
425	D	Distribution Plant	370	S03			785,834	395,924	75,951	210,874	52,534	14,202	36,349	0	0	0	0	0
426	C	Avg Customers-All	3	C01			6,372	5,521	705	99	1	38	8	0	0	0	0	0
427	O	O&M Exp exd PP/F/W/A&G	606	S19			1,287,069	645,954	112,237	323,873	158,976	22,519	23,509	0	0	0	0	0
428	931-OP	Rents				3,580,000												
429	P	Production Plant	14	S01			50,170	23,027	3,829	14,261	7,890	937	225	0	0	0	0	0
430	T	Transmission Plant	2	S02			7,167	3,264	546	2,051	1,137	135	33	0	0	0	0	0
431	D	Distribution Plant	362	S03			1,297,257	653,592	125,390	348,112	86,723	23,445	60,005	0	0	0	0	0
432	C	Avg Customers-All	353	C01			1,265,005	1,096,160	140,040	19,690	129	7,490	1,496	0	0	0	0	0
433	O	O&M Exp exd PP/F/W/A&G	268	S19			960,400	482,006	83,750	241,672	118,627	16,804	17,542	0	0	0	0	0
434	935-MT	Maintenance of General Plant				1,641,000												
435	P	Production Plant	87	S01			142,767	65,527	10,896	40,583	22,453	2,688	640	0	0	0	0	0
436	T	Transmission Plant	84	S02			137,844	62,771	10,504	39,455	21,875	2,600	639	0	0	0	0	0
437	D	Distribution Plant	543	S03			891,063	448,941	86,121	239,112	59,568	16,104	41,217	0	0	0	0	0
438	C	Avg Customers-All	16	C01			26,256	22,752	2,907	409	3	155	31	0	0	0	0	0
439	O	General Plant	270	S04			443,070	224,838	39,193	113,065	49,905	7,788	8,281	0	0	0	0	0
440	Total	Administrative & General Expenses					28,740,000	14,937,382	2,608,779	7,066,944	2,924,538	491,579	690,778	0	0	0	0	0
441																		
442	Total	Operating & Maintenance Expenses					163,625,000	77,792,107	13,495,254	44,548,448	22,823,627	2,975,759	1,989,805	0	0	0	0	0
443																		
444	Taxes Other Than Income Taxes																	
445	Property - Production																	
446	P	Production Plant	Sum	S01			5,730,000	2,629,962	437,306	1,628,807	901,176	107,069	25,680	0	0	0	0	0
447	-Transmission																	
448	T	Transmission Plant	Sum	S02			2,850,000	1,297,832	217,176	815,756	452,268	53,759	13,209	0	0	0	0	0
449	-Distribution																	
450	D	Distribution Plant	Sum	S03			2,488,000	1,253,520	240,465	667,642	166,925	44,965	115,084	0	0	0	0	0
451	-Administrative & General																	
452	O	General Plant	Sum	S04			3,000	1,522	265	766	338	53	56	0	0	0	0	0
453	Open																	
454	x	Open	Sum	xxx			0	0	0	0	0	0	0	0	0	0	0	0
455	Open																	
456	x	Open	Sum	xxx			0	0	0	0	0	0	0	0	0	0	0	0
457	Open																	
458	x	Open	Sum	xxx			0	0	0	0	0	0	0	0	0	0	0	0
459	Open																	
460	x	Open	Sum	xxx			0	0	0	0	0	0	0	0	0	0	0	0
461	State Kwh Generation-Production																	
462	P	Coincident Peak	33.09	D01			185,800	93,247	14,438	48,456	26,086	3,080	494	0	0	0	0	0
463	P	Generation Level Consumption	166.91	E02			937,200	405,236	70,720	280,044	157,204	18,736	5,260	0	0	0	0	0
464	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0
465	P	Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0
466	Montana SIT-Production																	
467	P	Coincident Peak	33.09	D01			(36,730)	(18,434)	(2,854)	(9,579)	(5,157)	(609)	(98)	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
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(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	Functionalization and Classification										(ec)
								(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
Account Description	Notes	Functional Allocation	Class	Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
468	P	Generation Level Consumption	166.91	E02		(165,270)	(80,109)	(13,980)	(55,360)	(31,077)	(3,704)	(1,040)	0	0	0	0	0	0
469	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
470	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
471	Misc	-Production	P05		30,000	0	0	0	0	0	0	0	0	0	0	0	0	0
472	P	Coincident Peak	33.09	D01		4,964	2,491	386	1,294	697	82	13	0	0	0	0	0	0
473	P	Generation Level Consumption	166.91	E02		25,037	10,826	1,989	7,481	4,200	501	141	0	0	0	0	0	0
474	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
475	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
476	-Distribution		Sum		0	0	0	0	0	0	0	0	0	0	0	0	0	0
477	D	Distribution Plant	100	S03		0	0	0	0	0	0	0	0	0	0	0	0	0
478	B&O	-Distribution	Sum		0	0	0	0	0	0	0	0	0	0	0	0	0	0
479	x	Open	100	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
480	-Distribution		Sum		8,770,000	0	0	0	0	0	0	0	0	0	0	0	0	0
481	R	Retail Sales Revenue	100	F01		8,770,000	3,755,764	930,772	2,763,932	1,031,435	155,888	132,209	0	0	0	0	0	0
482	Total Taxes Other Than Income Taxes		Sum		20,772,000	20,772,000	9,351,957	1,866,583	6,149,237	2,703,494	379,820	291,009	0	0	0	0	0	0
483																		
484	Depreciation Expense																	
485	Production Plant Depreciation Expense																	
486	31X	Steam Production Depr Exp	F02		6,791,000	2,453,588	1,231,375	190,656	639,881	344,475	40,679	6,523	0	0	0	0	0	0
487	P	Coincident Peak	36.13	D01		4,337,412	1,875,453	327,297	1,256,059	727,547	86,713	24,342	0	0	0	0	0	0
488	P	Generation Level Consumption	63.87	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
489	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
490	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
491	32X	Nuclear Production Depr Exp	F02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
492	P	Coincident Peak	36.13	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
493	P	Generation Level Consumption	63.87	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
494	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
495	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
496	33X	Hydraulic Production Depr Exp	F03		3,188,000	957,994	480,785	74,441	249,839	134,499	15,883	2,547	0	0	0	0	0	0
497	P	Coincident Peak	30.05	D01		2,230,006	964,232	188,274	666,347	374,056	44,582	12,515	0	0	0	0	0	0
498	P	Generation Level Consumption	69.95	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
499	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
500	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
501	34X	Other Production Depr Exp	F08		4,000,000	2,315,000	1,161,822	179,887	603,738	325,018	38,381	6,155	0	0	0	0	0	0
502	P	Coincident Peak	2315	D01		1,685,000	728,577	127,149	503,494	282,638	33,686	9,456	0	0	0	0	0	0
503	P	Generation Level Consumption	1685	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
504	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
505	P	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
506	Total Production Plant Depreciation Expense		Sum		13,979,000	13,979,000	6,442,243	1,067,703	3,959,357	2,188,234	259,924	61,539	0	0	0	0	0	0
507																		
508	Transmission Plant Depreciation Expense																	
509	350	Land & Land Rights Depr Exp	T01		82,000	27,134	13,618	2,108	7,076	3,809	450	72	0	0	0	0	0	0
510	T	Coincident Peak	33.09	D01		54,866	23,724	4,140	16,395	9,203	1,087	308	0	0	0	0	0	0
511	T	Generation Level Consumption	66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
512	T	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
513	352	Structures & Improvements Depr Exp	T01		113,000	37,392	18,766	2,906	9,752	5,250	620	99	0	0	0	0	0	0
514	T	Coincident Peak	33.09	D01		75,608	32,692	5,705	22,592	12,682	1,512	424	0	0	0	0	0	0
515	T	Generation Level Consumption	66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
516	T	Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
517	353	Station Equipment Depr Exp	T01		1,781,000	589,333	295,767	45,794	153,694	82,740	9,771	1,567	0	0	0	0	0	0
518	T	Coincident Peak	33.09	D01														

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
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(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	Electric Utility				Washington Jurisdiction			
										Functionalization and Classification				Functionalization and Classification			
Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	(y)	(z)	(aa)	(ab)	(ac)	
570	362 Station Equipment Depr Exp	X03		976,000													
571	D NCF-All	0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
572	D NCF-w/o DA	36255	D03		883,562	456,550	87,195	313,613	0	18,791	7,414	0	0	0	0	0	0
573	D DA Sch 25	3793	D04		92,438	0	0	0	92,438	0	0	0	0	0	0	0	0
574	D DA Street and Area Lights	0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
575	D Avg Customers-Secondary	0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
576	D Wt Customers-Meters	0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
577	D DA Street & Area Lights	0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
578	D DA Sch 28	0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
579	D NCF-Secondary	0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
580	D Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
581	363 Storage Battery Equipment Depr Exp	X01		0													
582	D NCF-All	100	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
583	D NCF-w/o DA	0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
584	D DA Sch 25	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
585	D DA Street and Area Lights	0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
586	D Avg Customers-Secondary	0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
587	D Wt Customers-Meters	0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
588	D DA Street & Area Lights	0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
589	D DA Sch 28	0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
590	D NCF-Secondary	0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
591	D Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
592	364 Poles, Towers & Fixtures Depr Exp	X05		1,539,000													
593	D NCF-All	72,111	D02		1,109,884	498,156	95,141	342,192	145,803	20,503	8,089	0	0	0	0	0	0
594	D NCF-w/o DA	0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
595	D DA Sch 25	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
596	D DA Street and Area Lights	7	D07		107,741	0	0	0	0	0	107,741	0	0	0	0	0	0
597	D Avg Customers-Secondary	0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
598	D Wt Customers-Meters	0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
599	D DA Street & Area Lights	0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
600	D DA Sch 28	0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
601	D NCF-Secondary	20,888	D06		321,375	169,067	32,289	110,315	6,959	2,745	0	0	0	0	0	0	0
602	D Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
603	365 Overhead Conductors & Devices Depr Exp	X06		722,000													
604	D NCF-All	77,544	D02		559,839	251,276	47,990	172,606	73,545	10,342	4,080	0	0	0	0	0	0
605	D NCF-w/o DA	0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
606	D DA Sch 25	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
607	D DA Street and Area Lights	0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
608	D Avg Customers-Secondary	0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
609	D Wt Customers-Meters	0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
610	D DA Street & Area Lights	0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
611	D DA Sch 28	0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
612	D NCF-Secondary	22,468	D06		162,161	85,308	16,293	55,664	3,511	1,385	0	0	0	0	0	0	0
613	D Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
614	366 Underground Conduit Depr Exp	X07		442,000													
615	D NCF-All	94,811	D02		419,060	189,089	35,922	129,202	55,051	7,741	3,054	0	0	0	0	0	0
616	D NCF-w/o DA	0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
617	D DA Sch 25	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
618	D DA Street and Area Lights	0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
619	D Avg Customers-Secondary	0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
620	D Wt Customers-Meters	0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
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5 (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)
6 Account Description Notes Functional Allocation Class Allocator Profoma Totals Functional Totals Residential Service Sch 1 General Service Sch 11-12 Large Gen Service Sch 21-22 Extra Large Gen Service Sch 25 Pumping Service Sch 31-32 Street & Area Lighting Sch 41-49 Open 1 Open 2 Open 3 Open 4 Open 5
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Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5
621 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
622 D DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
623 D NCP-Secondary		5.19	D06		22,940	12,068	2,305	7,874	0	497	196	0	0	0	0	0
624 D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
367 Underground Conductors & Devices Depr Exp		X08		1,040,000												
626 D NCP-All		94.81	D02		986,024	442,563	84,523	304,005	129,531	18,215	7,187	0	0	0	0	0
627 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
628 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
629 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
630 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
631 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
632 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
633 D DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
634 D NCP-Secondary		5.19	D06		53,976	28,385	5,423	18,528	0	1,169	461	0	0	0	0	0
635 D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
368 Life Transformers Depr Exp		X09		1,870,000												
637 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
638 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
639 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
640 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
641 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
642 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
643 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
644 D DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
645 D NCP-Secondary		100	D06		1,870,000	983,755	187,884	641,897	0	40,490	15,975	0	0	0	0	0
646 D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
369 Services Depr Exp		X10		1,001,000												
648 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
649 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
650 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
651 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
652 D Avg Customers-Secondary		100	C02		1,001,000	868,614	110,970	15,481	0	5,935	0	0	0	0	0	0
653 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
654 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
655 D DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
656 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
657 D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
370 Meters Depr Exp		X11		524,000												
658 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
659 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
660 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
661 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
662 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
663 D Wt Customers-Meters		100	C04		524,000	251,116	137,950	110,421	3,201	21,312	0	0	0	0	0	0
664 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
665 D DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
666 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
667 D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
371 Installations on Customer Premises Depr Exp		X10		0												
670 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
671 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

Washington Jurisdiction
Functionalization and Classification

Electric Utility

Assign	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account	Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sct 1	General Service Sct 11-12	Large Gen Service Sct 21-22	Extra Large Gen Service Sct 25	Pumping Service Sct 31-32	Street & Area Lighting Sct 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
672	D	DA Sct 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
673	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
674	D	Avg Customers-Secondary	100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
675	D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
676	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
677	D	DA Sct 28	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
678	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
679	D	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680	372	Leased Property on Customer Premises Depr Exp	X10		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
681	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
682	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
683	D	DA Sct 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
684	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
685	D	Avg Customers-Secondary	100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
686	D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
687	D	DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
688	D	DA Sct 28	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
689	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
690	D	Open	0	xxx	363,000	363,000	0	0	0	0	0	0	0	0	0	0	0	0	0
691	373	Street Lights & Signal Systems Depr Exp	X12		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
692	D	NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
693	D	NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
694	D	DA Sct 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
695	D	DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
696	D	Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
697	D	Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
698	D	DA Street & Area Lights	100	C05	0	363,000	0	0	0	0	0	363,000	0	0	0	0	0	0	0
699	D	DA Sct 28	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	D	NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	D	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
702	Total Distribution Plant Depreciation Expense					8,621,000	8,621,000	4,304,096	857,090	2,269,291	5,09,761	158,311	522,451	0	0	0	0	0	0
703																			
704	General Plant Depreciation Expense																		
705	303.1X	Computer Software Amort Exp	M04		889,000	889,000	0	0	0	0	0	0	0	0	0	0	0	0	0
706	O	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
707	O	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
708	O	Labor O&M Total	0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
709	O	P/T/D/G Plant	100	S06	1,000	889,000	423,437	74,601	246,805	110,324	16,399	17,434	0	0	0	0	0	0	0
710	389	Land & Land Rights Depr Exp	M02		1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
711	O	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
712	O	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
713	O	Labor O&M Total	100	S22	1,000	1,000	518	90	247	109	17	18	0	0	0	0	0	0	0
714	O	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
715	390	Structures & Improvements Depr Exp	M02		345,000	345,000	0	0	0	0	0	0	0	0	0	0	0	0	0
716	O	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
717	O	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
718	O	Labor O&M Total	100	S22	0	345,000	178,853	31,019	85,250	37,749	5,956	6,172	0	0	0	0	0	0	0
719	O	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
720	391	Office Furniture & Equipment Depr Exp	M02		1,173,000	1,173,000	0	0	0	0	0	0	0	0	0	0	0	0	0
721	O	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
722	O	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Assign	Scenario: Company Base Case	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	Electric Utility				
																					Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals
723	0	Labor O&M Total	100	S22	608,101	0	0	0	0	105,465	289,849	128,347	20,252	20,986	0	0	0	0	0	0	0				
724	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
725	392	Transportation Equipment Depr Exp	M02																						
726	0	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
727	0	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
728	0	Labor O&M Total	100	S22	62,728	0	0	0	0	10,879	29,899	13,240	2,089	2,165	0	0	0	0	0	0	0				
729	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
730	383	Stores Equipment Depr Exp	M01																						
731	0	P/T/D Plant	100	S05	5,221	0	0	0	0	920	3,067	1,372	203	216	0	0	0	0	0	0	0				
732	0	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
733	0	Labor O&M Total	0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
734	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
735	394	Tools, Shop & Garage Equipment Depr Exp	M03																						
736	0	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
737	0	Labor P/T/D Total	100	S21	42,366	0	0	0	0	7,506	24,761	10,833	1,643	1,870	0	0	0	0	0	0	0				
738	0	Labor O&M Total	0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
739	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
740	395	Laboratory Equipment Depr Exp	M03																						
741	0	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
742	0	Labor P/T/D Total	100	S21	30,956	0	0	0	0	5,482	18,084	7,912	1,200	1,365	0	0	0	0	0	0	0				
743	0	Labor O&M Total	0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
744	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
745	396	Power Operated Equipment Depr Exp	M03																						
746	0	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
747	0	Labor P/T/D Total	100	S21	35,719	0	0	0	0	6,325	20,866	9,129	1,385	1,575	0	0	0	0	0	0	0				
748	0	Labor O&M Total	0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
749	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
750	397	Communication Equipment Depr Exp	M02																						
751	0	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
752	0	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
753	0	Labor O&M Total	100	S22	847,608	0	0	0	0	147,003	404,009	178,898	28,228	29,252	0	0	0	0	0	0	0				
754	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
755	398	Miscellaneous Equipment Depr Exp	M02																						
756	0	P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
757	0	Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
758	0	Labor O&M Total	100	S22	135,306	0	0	0	0	23,467	64,493	28,558	4,506	4,670	0	0	0	0	0	0	0				
759	0	Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
760	Total General Plant Depreciation Expense				2,370,836	0	0	0	0	412,758	1,187,331	526,472	81,890	85,723	0	0	0	0	0	0	0				
761	Total Depreciation Expense				15,091,248	0	0	0	0	2,667,898	8,656,786	3,912,390	581,884	689,805	0	0	0	0	0	0	0				
762					4,665,000	0	0	0	0	1,187,331	8,656,786	3,912,390	581,884	689,805	0	0	0	0	0	0	0				

Manual Input		
3	S01	56
14	S02	264
0	xxx	0
0	xxx	0
0	xxx	0
P03		
30.05	D01	1,076
69.95	E02	3,021
0	xxx	0
0	xxx	0

Assign	Scenario: Company Base Case	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	Functionalization and Classification				(ac)	
												(u)	(v)	(w)	(x)		
Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
774	Amortization Exch Power / Deferred MOPs Amort	P02			191,000												
775	P Coincident Peak	36.13	D01		69,008	34,633	5,362	17,997	9,689	1,144	183	0	0	0	0	0	0
776	P Generation Level Consumption	63.87	E02		121,992	52,748	9,205	36,452	20,463	2,439	685	0	0	0	0	0	0
777	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
778	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
779	Amortization of Acq. Adj.-Coinstrip Common AFUDC	P02			32,000												
780	P Coincident Peak	36.13	D01		11,562	5,802	898	3,015	1,623	192	31	0	0	0	0	0	0
781	P Generation Level Consumption	63.87	E02		20,438	8,837	1,542	6,107	3,428	409	115	0	0	0	0	0	0
782	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
783	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
784	Amortization of CO2 Credits				(15,000)												
785	P Production Plant	100	S01		441,000	200,794	33,604	126,243	69,994	8,320	2,045	0	0	0	0	0	0
786	Total Amortization Expense				32,041,000	15,292,042	2,701,492	8,783,029	3,982,384	590,203	691,850	0	0	0	0	0	0
787	Total Depreciation & Amortization Expense																
788																	
789	Other Income Related Items																
790	Settlement Exchange Power	P01			5,028,000												
791	P Coincident Peak	0	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
792	P Generation Level Consumption	100	E02		5,028,000	2,174,056	379,409	1,502,414	843,395	100,519	28,218	0	0	0	0	0	0
793	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
794	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
795	Centralia Gain Amortization	P02			0												
796	P Coincident Peak	36.13	D01		0	0	0	0	0	0	0	0	0	0	0	0	0
797	P Generation Level Consumption	63.87	E02		0	0	0	0	0	0	0	0	0	0	0	0	0
798	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
799	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
800	PGE Ratebase Reduction Amortization				(1,776,000)												
801	P Production Plant	100	S01		(1,776,000)	(815,150)	(135,542)	(504,845)	(279,317)	(33,186)	(7,960)	0	0	0	0	0	0
802	Open				0												
803	Open				0												
804	Open				0												
805	Open				0												
806	Open				0												
807	Open				0												
808	Total Other Income Items				3,252,000	1,358,906	243,867	997,589	564,067	67,333	20,258	0	0	0	0	0	0
809	Operating Expenses Before Income Tax Items				219,690,000	103,794,912	19,337,196	60,478,284	30,073,572	4,013,115	2,992,922	0	0	0	0	0	0
810	Income Tax Items				0												
811	Total Income Tax- State	R	R03		0	0	0	0	0	0	0	0	0	0	0	0	0
812	R Income Tax Allocator A	100			14,671,000												
813	Total Income Tax- Federal	R	R03		0	130,508	4,357,246	9,924,716	(114,857)	185,313	188,075	0	0	0	0	0	0
814	R Income Tax Allocator A	100			0	0	0	0	0	0	0	0	0	0	0	0	0
815	Total Investment Tax Credit Amortization	R	S07		3,232,000												
816	R Rate Base	100			3,232,000												
817	Total Deferred Income Tax Expense	R	S07		17,903,000	1,536,912	271,544	908,192	407,921	60,067	47,363	0	0	0	0	0	0
818	R Rate Base	100			17,903,000	1,667,420	4,628,791	10,832,908	293,064	245,390	235,438	0	0	0	0	0	0
819	Total Income Tax Items				237,593,000	105,462,331	22,965,986	71,311,192	30,366,636	4,258,495	3,228,360	0	0	0	0	0	0
820																	
821	Total Operating Expenses				(232,966,000)												
822	Operating Revenues																
824	44X From Sale of Electricity (Retail)																

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4
5 (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)
6 Notes Functional Class Allocator Functional Service Residential Service Large Gen Extra Large Pumping Street & Area
7 Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation Allocation
8

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
825 R Direct Input																			
826 442 Allocated From Special Contract																			
827 P Production Plant	100																		
828 P xxx																			
829 P Open																			
830 P Open																			
831 P From Sale of Electricity (Wholesale)																			
832 P Production Plant	100																		
833 44XTR Tariff Rider Revenue																			
834 DSM Tariff Rider Revenue	3601																		
835 P Special Contract Revenue	201																		
836 Total Revenues From Sale or Distribution of Electricity																			
837																			
838 Other Operating Revenues																			
839 451 Miscellaneous Service Revenues																			
840 D Distribution Plant	100																		
841 453 Sales of Water and Water Power																			
842 P Coincident Peak	100																		
843 454 Rent From Electric Property																			
844 P Production Plant	233																		
845 D Distribution Plant	1119																		
846 456.XX Other Electric Revenues - Wheeling																			
847 T Transmission Plant	100																		
848 456.XX Other Electric Revenues - Wholesale																			
849 P Production Plant	100																		
850 Total Other Operating Revenues																			
851																			
852 Total Operating Revenues																			
853																			
854 Net Operating Expense (Income)																			
855																			
856 Rate Base																			
857 Plant In Service																			
858 Intangible Plant																			
859 301.XX Organization																			
860 O P/T/D Plant																			
861 O Labor P/T/D Total																			
862 O Labor O&M Total																			
863 O P/T/D/G Plant																			
864 302.XX Franchises & Consents																			
865 P Coincident Peak																			
866 P Generation Level Consumption																			
867 P Open																			
868 P Open																			
869 303.00 Miscellaneous																			
870 T Coincident Peak																			
871 T Generation Level Consumption																			
872 T Open																			
873 303.1X Miscellaneous - Computer Software																			
874 O P/T/D Plant																			
875 O Labor P/T/D Total																			

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	Functionalization and Classification				
														(aa)	(ab)	(ac)	(z)	(y)
Account Description	Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
927	T	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
928	357 Underground Conduit	T01		370,000														
929	T	Coincident Peak	D01	33.09	122,433	61,445	9,514	31,930	17,189	2,030	326	0	0	0	0	0	0	
930	T	Generation Level Consumption	E02	66.91	247,567	107,045	18,681	73,975	41,526	4,949	1,389	0	0	0	0	0	0	
931	T	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
932	358 Underground Conductors & Devices	T01		873,000														
933	T	Coincident Peak	D01	33.09	288,876	144,977	22,447	75,337	40,557	4,789	768	0	0	0	0	0	0	
934	T	Generation Level Consumption	E02	66.91	584,124	252,569	44,078	174,542	97,980	11,678	3,278	0	0	0	0	0	0	
935	T	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
936	359 Roads & Trails	T01		1,203,000														
937	T	Coincident Peak	D01	33.09	398,073	199,779	30,932	103,815	55,888	6,600	1,058	0	0	0	0	0	0	
938	T	Generation Level Consumption	E02	66.91	804,927	348,042	60,739	240,520	135,017	16,092	4,517	0	0	0	0	0	0	
939	T	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
940	Total Transmission Plant			181,521,000	181,521,000	82,660,995	13,832,304	51,956,762	28,805,654	3,423,964	841,320	0	0	0	0	0	0	
941																		
942	Distribution Plant																	
943	360 Land & Land Rights	X01		3,062,000														
944	D	NCP-All	D02	100	3,062,000	1,374,335	262,479	944,056	402,247	56,565	22,317	0	0	0	0	0	0	
945	D	NCP-w/o DA	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
946	D	DA Sch 25	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
947	D	DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
948	D	Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
949	D	WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
950	D	DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
951	D	DA Sch 28	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
952	D	NCP-Secondary	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
953	D	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
954	361 Structures & Improvements	X02		6,754,000														
955	D	NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
956	D	NCP-w/o DA	D03	6341	6,275,955	3,242,882	619,346	2,227,595	133,472	52,660	22,317	0	0	0	0	0	0	
957	D	DA Sch 25	D04	483	478,045	0	0	0	478,045	0	0	0	0	0	0	0	0	
958	D	DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
959	D	Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
960	D	WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
961	D	DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
962	D	DA Sch 28	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
963	D	NCP-Secondary	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
964	D	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
965	362 Station Equipment	X03		39,065,000														
966	D	NCP-All	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
967	D	NCP-w/o DA	D03	36255	35,356,048	18,269,011	3,489,129	12,549,320	751,923	296,665	22,317	0	0	0	0	0	0	
968	D	DA Sch 25	D04	3783	3,698,952	0	0	0	3,698,952	0	0	0	0	0	0	0	0	
969	D	DA Street and Area Lights	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
970	D	Avg Customers-Secondary	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
971	D	WT Customers-Meters	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
972	D	DA Street & Area Lights	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
973	D	DA Sch 28	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
974	D	NCP-Secondary	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
975	D	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
976	363 Storage Battery Equipment	X01		0														
977	D	NCP-All	D02	100	0	0	0	0	0	0	0	0	0	0	0	0	0	

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
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Washington Jurisdiction

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	Functionalization and Classification					(ec)
														(y)	(z)	(aa)	(ab)	(ac)	
Account Description	Notes	Class	Allocation	Functional	Proforma	Totals	Functional	Residential	General	Large Gen	Extra Large	Pumping	Street & Area	Open 1	Open 2	Open 3	Open 4	Open 5	
		Allocator		Totals	Totals	Totals	Totals	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49						
1029	D	NCP-Secondary	5.19	0	D06	0	2,358,180	1,240,573	266,932	808,470	0	51,060	20,145	0	0	0	0	0	
1030	D	Open	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
1031	368 Life Transformers			X10			70,636,000												
1032	D	NCP-All	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1033	D	NCP-w/o DA	0	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	
1034	D	DA Sch 25	0	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1035	D	DA Street and Area Lights	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	
1036	D	Avg Customers-Secondary	0	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1037	D	Wt Customers-Meters	0	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1038	D	DA Street & Area Lights	0	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1039	D	DA Sch 28	0	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1040	D	NCP-Secondary	100	70,636,000	D06	37,159,620	7,046,975	0	0	24,246,551	0	1,529,430	603,424	0	0	0	0	0	
1041	D	Open	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
1042	369 Services			X10			46,922,000												
1043	D	NCP-All	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1044	D	NCP-w/o DA	0	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	
1045	D	DA Sch 25	0	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1046	D	DA Street and Area Lights	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	
1047	D	Avg Customers-Secondary	100	46,922,000	C02	40,716,376	5,201,731	0	0	725,670	0	278,223	0	0	0	0	0	0	
1048	D	Wt Customers-Meters	0	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1049	D	DA Street & Area Lights	0	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1050	D	DA Sch 28	0	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1051	D	NCP-Secondary	0	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	
1052	D	Open	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
1053	370 Meters			X11			15,981,000												
1054	D	NCP-All	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1055	D	NCP-w/o DA	0	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	
1056	D	DA Sch 25	0	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1057	D	DA Street and Area Lights	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	
1058	D	Avg Customers-Secondary	0	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1059	D	Wt Customers-Meters	100	15,981,000	C04	7,658,567	4,207,216	0	0	3,367,630	97,617	648,970	0	0	0	0	0	0	
1060	D	DA Street & Area Lights	0	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1061	D	DA Sch 28	0	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1062	D	NCP-Secondary	0	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	
1063	D	Open	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
1064	371 Installations on Customer Premises			X10			0												
1065	D	NCP-All	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1066	D	NCP-w/o DA	0	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	
1067	D	DA Sch 25	0	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1068	D	DA Street and Area Lights	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	
1069	D	Avg Customers-Secondary	100	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1070	D	Wt Customers-Meters	0	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1071	D	DA Street & Area Lights	0	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1072	D	DA Sch 28	0	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	
1073	D	NCP-Secondary	0	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	
1074	D	Open	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	
1075	372 Leased Property on Customer Premises			X10			0												
1076	D	NCP-All	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	
1077	D	NCP-w/o DA	0	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	
1078	D	DA Sch 25	0	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	
1079	D	DA Street and Area Lights	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility
Functionalization and Classification

Scenario: Company Base Case

Assign	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
Account Description				Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
1080	D		Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1081	D		Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1082	D		DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
1083	D		DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1084	D		NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1085	D		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1086			373 Street Lights & Signal Systems		X12		10,220,000													
1087	D		NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1088	D		NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1089	D		DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1090	D		DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1091	D		Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1092	D		Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1093	D		DA Street & Area Lights		100	C05		10,220,000	0	0	0	0	0	0	10,220,000	0	0	0	0	0
1094	D		DA Sch 28		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1095	D		NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1096	D		Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
1097			Total Distribution Plant				398,952,000	388,952,000	201,002,475	38,558,700	107,056,657	26,670,324	7,210,096	18,453,749	0	0	0	0	0	0
1098			General Plant																	
389			Land & Land Rights		M02		727,000													
1100	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1101	O		Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1102	O		Labor O&M Total		100	S22		727,000	376,888	65,365	179,642	79,547	12,552	13,007	0	0	0	0	0	0
1103	O		Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1104	O		Structures & Improvements		M02		9,810,000													
1105	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1106	O		Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1107	O		Labor O&M Total		100	S22		9,810,000	5,085,654	882,021	2,424,056	1,073,390	168,369	175,511	0	0	0	0	0	0
1108	O		Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1109	O		Office Furniture & Equipment		M02		8,904,000													
1110	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1111	O		Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1112	O		Labor O&M Total		100	S22		8,904,000	4,615,970	800,562	2,200,183	974,257	153,727	159,302	0	0	0	0	0	0
1113	O		Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1114	O		Transportation Equipment		M02		6,158,000													
1115	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1116	O		Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1117	O		Labor O&M Total		100	S22		6,158,000	3,192,401	553,668	1,521,645	673,796	106,317	110,173	0	0	0	0	0	0
1118	O		Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1119	O		Stores Equipment		M01		402,000													
1120	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1121	O		Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1122	O		Labor O&M Total		100	S22		402,000	190,811	33,637	112,082	50,133	7,434	7,903	0	0	0	0	0	0
1123	O		Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1124	O		Tools, Shop & Garage Equipment		M03		2,199,000													
1125	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1126	O		Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1127	O		Labor O&M Total		100	S22		2,199,000	1,047,274	185,457	611,800	257,671	40,606	46,192	0	0	0	0	0	0
1128	O		Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1129	O		Laboratory Equipment		M03		2,067,000													
1130	O		P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0

1 Assign	2 Scenario: Company Base Case	3	4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
1131	0	P/T/D Plant						0														
1132	0	Labor P/T/D Total						0														
1133	0	Labor O&M Total						0														
1134	0	Corporate Cost Allocator						0														
1135	366	Power Operated Equipment						0														
1136	0	P/T/D Plant						10,499,000														
1137	0	Labor P/T/D Total						0														
1138	0	Labor O&M Total						0														
1139	0	Corporate Cost Allocator						0														
1140	397	Communication Equipment						17,516,000														
1141	0	P/T/D Plant						0														
1142	0	Labor P/T/D Total						0														
1143	0	Labor O&M Total						0														
1144	0	Corporate Cost Allocator						0														
1145	398	Miscellaneous Equipment						120,000														
1146	0	P/T/D Plant						0														
1147	0	Labor P/T/D Total						0														
1148	0	Labor O&M Total						0														
1149	0	Corporate Cost Allocator						0														
1150	Total General Plant							58,402,000	29,836,327	5,166,149	14,903,353	6,578,072	1,026,527	1,091,572								
1151	Total Plant In Service							1,173,373,000	558,642,543	98,381,443	325,855,653	145,990,956	21,649,927	22,852,477								
1152	Accumulated Reserve For Depreciation							(100,386,000)														
1153	Production Plant Accumulated Depreciation							(96,251,397)	(18,193,373)	(2,816,907)	(9,454,139)	(5,089,573)	(601,023)	(96,382)								
1154	31X	Steam Production Accum Depr						0														
1155	P	Coincident Peak						0														
1156	P	Generation Level Consumption						0														
1157	P	Open						0														
1158	P	Open						0														
1159	P	Open						0														
1160	P	Open						0														
1161	32X	Nuclear Production Accum Depr						0														
1162	P	Coincident Peak						0														
1163	P	Generation Level Consumption						0														
1164	P	Open						0														
1165	P	Open						0														
1166	33X	Hydraulic Production Accum Depr						0														
1167	P	Coincident Peak						0														
1168	P	Generation Level Consumption						0														
1169	P	Open						0														
1170	P	Open						0														
1171	34X	Other Production Accum Depr						0														
1172	P	Coincident Peak						0														
1173	P	Generation Level Consumption						0														
1174	P	Open						0														
1175	P	Open						0														
1176	Total Production Plant Accum Depr							(145,218,000)	(66,643,473)	(11,082,553)	(41,284,437)	(22,842,390)	(2,713,941)	(651,207)								
1177	Total Plant Accumulated Depreciation							(1,805,000)														
1178	350	Land & Land Rights Accum Depr						0														
1179	T	Coincident Peak						0														
1180	T	Generation Level Consumption						0														
1181	T	Generation Level Consumption						0														

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	Functionalization and Classification				
																				Large Gen Service Sct 21-22	Extra Large Gen Service Sct 25	Pumping Service Sct 31-32	Street & Area Lighting Sct 41-49	Open 1
1182 T Open		0			0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
1183 T Coincident Peak		33.09			33.09	D01	(1,497,000)	(475,503)	(238,639)	(86,949)	(124,008)	(66,759)	(7,884)	(1,264)	0	0	0	0	0	0				
1185 T Generation Level Consumption		66.91			66.91	E02		(961,497)	(415,741)	(72,554)	(287,304)	(161,279)	(19,222)	(5,396)	0	0	0	0	0	0				
1186 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1187 T Coincident Peak		33.09			33.09	D01	(23,948,000)	(7,924,393)	(3,976,990)	(615,763)	(2,066,632)	(1,112,558)	(131,381)	(21,069)	0	0	0	0	0	0				
1188 T Generation Level Consumption		66.91			66.91	E02		(16,023,607)	(6,923,445)	(1,209,128)	(4,786,004)	(2,687,762)	(320,341)	(89,926)	0	0	0	0	0	0				
1190 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1191 T Coincident Peak		33.09			33.09	D01	(2,781,000)	(920,233)	(461,834)	(71,506)	(239,991)	(129,198)	(15,257)	(2,447)	0	0	0	0	0	0				
1193 T Generation Level Consumption		66.91			66.91	E02		(1,860,767)	(904,577)	(140,412)	(566,015)	(312,121)	(37,200)	(10,443)	0	0	0	0	0	0				
1194 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1195 T Coincident Peak		33.09			33.09	D01	(18,367,000)	(6,077,640)	(3,050,166)	(472,262)	(1,585,011)	(853,280)	(100,763)	(16,159)	0	0	0	0	0	0				
1197 T Generation Level Consumption		66.91			66.91	E02		(12,289,360)	(5,313,955)	(927,345)	(3,672,176)	(2,061,388)	(245,687)	(66,969)	0	0	0	0	0	0				
1198 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1199 T Coincident Peak		33.09			33.09	D01	(12,335,000)	(4,081,652)	(2,048,445)	(317,164)	(1,064,469)	(573,050)	(67,671)	(10,852)	0	0	0	0	0	0				
1200 T Generation Level Consumption		66.91			66.91	E02		(8,253,349)	(3,568,664)	(622,791)	(2,466,178)	(1,384,397)	(165,000)	(46,319)	0	0	0	0	0	0				
1202 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1203 T Coincident Peak		33.09			33.09	D01	(138,000)	(45,664)	(22,917)	(3,548)	(11,909)	(6,411)	(757)	(121)	0	0	0	0	0	0				
1204 T Generation Level Consumption		66.91			66.91	E02		(92,336)	(39,925)	(6,968)	(27,591)	(15,488)	(1,846)	(518)	0	0	0	0	0	0				
1206 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1207 T Coincident Peak		33.09			33.09	D01	(318,000)	(105,226)	(52,810)	(8,177)	(27,442)	(14,773)	(1,745)	(280)	0	0	0	0	0	0				
1208 T Generation Level Consumption		66.91			66.91	E02		(212,774)	(92,001)	(16,056)	(63,579)	(35,690)	(4,254)	(1,194)	0	0	0	0	0	0				
1210 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1211 T Coincident Peak		33.09			33.09	D01	(241,000)	(79,747)	(40,022)	(6,197)	(20,797)	(11,196)	(1,322)	(212)	0	0	0	0	0	0				
1212 T Generation Level Consumption		66.91			66.91	E02		(161,253)	(68,724)	(12,168)	(48,184)	(27,048)	(3,224)	(905)	0	0	0	0	0	0				
1214 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1215 T Coincident Peak		33.09			33.09	D01	(61,370,000)	(61,370,000)	(27,946,658)	(4,676,531)	(17,565,937)	(9,738,835)	(1,157,600)	(284,440)	0	0	0	0	0	0				
1216 T Generation Level Consumption		66.91			66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0				
1217 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1218 T Coincident Peak		33.09			33.09	D01		0	0	0	0	0	0	0	0	0	0	0	0	0				
1219 T Generation Level Consumption		66.91			66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0				
1220 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1221 T Coincident Peak		33.09			33.09	D01		0	0	0	0	0	0	0	0	0	0	0	0	0				
1222 T Generation Level Consumption		66.91			66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0				
1223 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1224 T Coincident Peak		33.09			33.09	D01		0	0	0	0	0	0	0	0	0	0	0	0	0				
1225 T Generation Level Consumption		66.91			66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0				
1226 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1227 T Coincident Peak		33.09			33.09	D01		0	0	0	0	0	0	0	0	0	0	0	0	0				
1228 T Generation Level Consumption		66.91			66.91	E02		0	0	0	0	0	0	0	0	0	0	0	0	0				
1229 T Open		0			0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0				
1230 T Coincident Peak		33.09			33.09	D01	(2,068,000)	0	0	0	0	0	0	0	0	0	0	0	0	0				
1231 T Generation Level Consumption		66.91			66.91	E02		(1,921,628)	(992,934)	(189,637)	(682,065)	0	(40,868)	(16,124)	0	0	0	0	0	0				
1232 T Open		0			0	xxx		(146,372)	0	0	0	(146,372)	0	0	0	0	0	0	0	0				

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES

1 Assign
2 Scenario: Company Base Case
3 Cost of Service Calculation
4 For the Year Ended December 31, 2000

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	Functionalization and Classification					(ec)
														(y)	(z)	(aa)	(ab)	(ac)	
Account Description	Notes	Class	Allocation	Functional	Residential	General	Large Gen	Extra Large	Pumping	Street & Area	Lighting	Open 1	Open 2	Open 3	Open 4	Open 5			
		Allocator	Totals	Totals	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49									
1233	D	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1234	D	Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1235	D	WT Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1236	D	DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1237	D	DA Sch 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1238	D	NCP-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1239	D	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1240	X03	362 Station Equipment Accum Depr	(11,256,000)	0	0	0	0	0	0	0	0	0	0	0	0	0			
1241	D	NCP-All	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1242	D	NCP-w/o DA	36255	(10,189,929)	(5,265,292)	(1,005,599)	(3,616,826)	0	(216,711)	(85,502)	0	0	0	0	0	0			
1243	D	DA Sch 25	3793	(1,066,071)	0	0	0	(1,066,071)	0	0	0	0	0	0	0	0			
1244	D	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1245	D	Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1246	D	WT Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1247	D	DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1248	D	DA Sch 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1249	D	NCP-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1250	D	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1251	X01	363 Storage Battery Equipment Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1252	D	NCP-All	100	0	0	0	0	0	0	0	0	0	0	0	0	0			
1253	D	NCP-w/o DA	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1254	D	DA Sch 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1255	D	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1256	D	Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1257	D	WT Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1258	D	DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1259	D	DA Sch 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1260	D	NCP-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1261	D	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1262	X05	364 Poles, Towers & Fixtures Accum Depr	(22,489,000)	(16,225,651)	(7,282,652)	(1,390,866)	(5,002,598)	(2,131,523)	(299,742)	(118,261)	0	0	0	0	0	0			
1263	D	NCP-All	7211	0	0	0	0	0	0	0	0	0	0	0	0	0			
1264	D	NCP-w/o DA	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1265	D	DA Sch 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1266	D	DA Street and Area Lights	7	(1,575,088)	0	0	0	0	0	0	0	0	0	0	0	0			
1267	D	Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1268	D	WT Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1269	D	DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1270	D	DA Sch 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1271	D	NCP-Secondary	2088	(4,699,261)	(2,471,623)	(472,046)	(1,612,728)	0	(101,728)	(40,196)	0	0	0	0	0	0			
1272	D	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1273	X06	365 Overhead Conductors & Devices Accum Depr	(16,088,000)	(12,474,635)	(5,599,062)	(1,069,344)	(3,946,099)	(1,638,761)	(230,448)	(90,922)	0	0	0	0	0	0			
1274	D	NCP-All	7754	0	0	0	0	0	0	0	0	0	0	0	0	0			
1275	D	NCP-w/o DA	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1276	D	DA Sch 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1277	D	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1278	D	Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1279	D	WT Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1280	D	DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1281	D	DA Sch 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1282	D	NCP-Secondary	2246	(3,613,365)	(1,900,890)	(363,044)	(1,240,326)	0	(78,238)	(30,868)	0	0	0	0	0	0			
1283	D	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

Assign	Scenario: Company Base Case	Account Description	(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Protoma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pumping Service Sch 31-32	(x) Street & Area Lighting Sch 41-49	Washington Jurisdiction				
																	Open 1	Open 2	Open 3	Open 4	Open 5
1284	366 Underground Conduit Accum Depr						X07		(3,333,000)	(3,160,017)	(1,418,328)	(270,881)	(974,276)	(415,123)	(58,376)	(23,032)	0	0	0	0	0
1285	D NCF-All						94.81	D02		0	0	0	0	0	0	0	0	0	0	0	0
1286	D NCF-w/o DA						0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1287	D DA Sch 25						0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1288	D DA Street and Area Lights						0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1289	D Avg Customers-Secondary						0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1290	D Wt Customers-Meters						0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1291	D DA Street & Area Lights						0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1292	D DA Sch 28						0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1293	D NCF-Secondary						5.19	D06		(172,983)	(91,001)	(17,360)	(59,378)	0	(3,745)	(1,478)	0	0	0	0	0
1294	D Open						0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1295	367 Underground Conductors & Devices Accum Depr						X08		(2,420,000)	(2,294,402)	(1,029,810)	(186,679)	(707,385)	(301,410)	(42,385)	(16,723)	0	0	0	0	0
1296	D NCF-All						94.81	D02		0	0	0	0	0	0	0	0	0	0	0	0
1297	D NCF-w/o DA						0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1298	D DA Sch 25						0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1299	D DA Street and Area Lights						0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1300	D Avg Customers-Secondary						0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1301	D Wt Customers-Meters						0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1302	D DA Street & Area Lights						0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1303	D DA Sch 28						0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1304	D NCF-Secondary						5.19	D06		(125,598)	(66,074)	(12,619)	(43,113)	0	(2,719)	(1,073)	0	0	0	0	0
1305	D Open						0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1306	368 Line Transformers Accum Depr						X09		(24,930,000)	0	0	0	0	0	0	0	0	0	0	0	0
1307	D NCF-All						0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1308	D NCF-w/o DA						0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1309	D DA Sch 25						0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1310	D DA Street and Area Lights						0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1311	D Avg Customers-Secondary						0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1312	D Wt Customers-Meters						0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1313	D DA Street & Area Lights						0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1314	D DA Sch 28						0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1315	D NCF-Secondary						100	D06		(24,930,000)	(13,114,974)	(2,504,779)	(8,557,485)	0	(538,791)	(212,970)	0	0	0	0	0
1316	D Open						0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1317	369 Services Accum Depr						X10		(16,351,000)	0	0	0	0	0	0	0	0	0	0	0	0
1318	D NCF-All						0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1319	D NCF-w/o DA						0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1320	D DA Sch 25						0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1321	D DA Street and Area Lights						0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1322	D Avg Customers-Secondary						100	C02		(16,351,000)	(14,188,514)	(1,812,657)	(252,876)	0	(96,953)	0	0	0	0	0	0
1323	D Wt Customers-Meters						0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1324	D DA Street & Area Lights						0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1325	D DA Sch 28						0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1326	D NCF-Secondary						0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1327	D Open						0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1328	370 Meters Accum Depr						X11		(5,076,000)	0	0	0	0	0	0	0	0	0	0	0	0
1329	D NCF-All						0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1330	D NCF-w/o DA						0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1331	D DA Sch 25						0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1332	D DA Street and Area Lights						0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1333	D Avg Customers-Secondary						0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1334	D Wt Customers-Meters						100	C04		(5,076,000)	(2,432,568)	(1,356,326)	(1,069,651)	(31,006)	(206,448)	0	0	0	0	0	0

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	Functionalization and Classification					(ec)	
															(aa)	(z)	(y)	(z)	(aa)		(ab)
																Open 1	Open 2	Open 3	Open 4	Open 5	
1335 D DA Street & Area Lights					0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1336 D DA Sch 28					0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1337 D NCP-Secondary					0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1338 D Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
1339 371 Installations on Customer Premises Accum Depr					X10			0	0	0	0	0	0	0	0	0	0	0	0	0	
1340 D NCP-All					0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1341 D NCP-w/o DA					0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	
1342 D DA Sch 25					0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1343 D DA Street and Area Lights					0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	
1344 D Avg Customers-Secondary					100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1345 D Wt Customers-Meters					0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1346 D DA Street & Area Lights					0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1347 D DA Sch 28					0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1348 D NCP-Secondary					0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1349 D Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
1350 372 Leased Property on Customer Premises Accum D					X10			0	0	0	0	0	0	0	0	0	0	0	0	0	
1351 D NCP-All					0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1352 D NCP-w/o DA					0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	
1353 D DA Sch 25					0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1354 D DA Street and Area Lights					0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	
1355 D Avg Customers-Secondary					100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1356 D Wt Customers-Meters					0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1357 D DA Street & Area Lights					0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1358 D DA Sch 28					0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1359 D NCP-Secondary					0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1360 D Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
1361 373 Street Lights & Signal Systems Accum Depr					X12			(6,645,000)	0	0	0	0	0	0	0	0	0	0	0	0	
1362 D NCP-All					0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1363 D NCP-w/o DA					0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	
1364 D DA Sch 25					0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1365 D DA Street and Area Lights					0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	
1366 D Avg Customers-Secondary					0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1367 D Wt Customers-Meters					0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1368 D DA Street & Area Lights					100	C05		(6,645,000)	0	0	0	0	0	0	0	(6,645,000)	0	0	0	0	
1369 D DA Sch 28					0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1370 D NCP-Secondary					0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1371 D Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	
1372 Total Distribution Plant Accumulated Depreciation								(110,666,000)	(55,853,725)	(10,641,877)	(27,664,805)	(5,730,266)	(1,918,153)	(8,857,175)		0	0	0	0	0	
1373																					
1374 General Plant Accumulated Depreciation					M02			(16,000)	0	0	0	0	0	0	0	0	0	0	0	0	
1375 388 Land & Land Flights Accum Depr					0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1376 O P/T/D Plant					0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	
1377 O Labor P/T/D Total					100	S22		(16,000)	(8,295)	(1,439)	(3,954)	(1,751)	(276)	(266)	0	0	0	0	0	0	
1378 O Labor O&M Total					0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0	
1379 O Corporate Cost Allocator					M02			(2,557,000)	0	0	0	0	0	0	0	0	0	0	0	0	
1380 390 Structures & Improvements Accum Depr					0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1381 O P/T/D Plant					0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	
1382 O Labor P/T/D Total					100	S22		(2,557,000)	(1,325,588)	(229,901)	(631,836)	(279,782)	(44,146)	(45,747)	0	0	0	0	0	0	
1383 O Labor O&M Total					0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0	
1384 O Corporate Cost Allocator					M02			(3,425,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
1385 391 Office Furniture & Equipment Accum Depr					0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2000

Electric Utility
Washington Jurisdiction
Functionalization and Classification

Assign Scenario: Company Base Case	(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Profoma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pumping Service Sch 31-32	(x) Street & Area Lighting Sch 41-49	(y)	(z)	(aa)	(ab)	(ac)	
																				Open 1
1386		O	P/T/D Plant			S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1387		O	Labor P/T/D Total			S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1388		O	Labor O&M Total		100	S22		(3,425,000)	(307,943)	(846,319)	(374,756)	(59,132)	(61,277)							
1389		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1390			392 Transportation Equipment Accum Depr		M02															
1391		O	P/T/D Plant		0	S05		(8,018,000)	0	0	0	0	0	0	0	0	0	0	0	0
1392		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1393		O	Labor O&M Total		100	S22		(8,018,000)	(720,901)	(1,981,252)	(877,313)	(138,430)	(143,450)							
1394		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1395			393 Stores Equipment Accum Depr		M01															
1396		O	P/T/D Plant		100	S05		(103,000)	(48,888)	(8,618)	(28,718)	(12,845)	(1,905)	(2,025)						
1397		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1398		O	Labor O&M Total		0	S22		(518,000)	(43,687)	(144,117)	(63,053)	(9,565)	(10,881)							
1399		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1400			394 Tools, Shop & Garage Equipment Accum Depr		M03															
1401		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1402		O	Labor P/T/D Total		100	S21		(518,000)	(43,687)	(144,117)	(63,053)	(9,565)	(10,881)							
1403		O	Labor O&M Total		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1404		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1405			395 Laboratory Equipment Accum Depr		M03															
1406		O	P/T/D Plant		0	S05		(525,000)	0	0	0	0	0	0	0	0	0	0	0	0
1407		O	Labor P/T/D Total		100	S21		(525,000)	(250,031)	(44,277)	(146,064)	(63,905)	(9,694)	(11,028)						
1408		O	Labor O&M Total		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1409		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1410			396 Power Operated Equipment Accum Depr		M03															
1411		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1412		O	Labor P/T/D Total		100	S21		(3,246,000)	(1,545,907)	(273,758)	(903,094)	(395,116)	(59,939)	(68,185)						
1413		O	Labor O&M Total		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1414		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1415			397 Communication Equipment Accum Depr		M02															
1416		O	P/T/D Plant		0	S05		(5,407,000)	(2,803,072)	(486,145)	(1,336,072)	(591,623)	(93,351)	(96,737)						
1417		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1418		O	Labor O&M Total		100	S22		(5,407,000)	(2,803,072)	(486,145)	(1,336,072)	(591,623)	(93,351)	(96,737)						
1419		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1420			398 Miscellaneous Equipment Accum Depr		M02															
1421		O	P/T/D Plant		0	S05		(97,000)	0	0	0	0	0	0	0	0	0	0	0	0
1422		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1423		O	Labor O&M Total		100	S22		(97,000)	(50,286)	(8,721)	(23,969)	(10,614)	(1,675)	(1,795)						
1424		O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0	0
1425			Total General Plant Accumulated Depreciation		0	S23		(23,912,000)	(12,210,992)	(2,125,390)	(6,045,394)	(2,670,757)	(418,115)	(441,352)						
1426								(341,166,000)	(162,654,947)	(28,526,360)	(92,560,572)	(40,982,248)	(6,207,809)	(10,234,173)						
1427			Total Accumulated Reserve for Depreciation					(341,166,000)	(162,654,947)	(28,526,360)	(92,560,572)	(40,982,248)	(6,207,809)	(10,234,173)						
1428																				
1429			Amortization					(221,000)												
1430			Amortization of Limited Term Plant																	
1431		P	Production Plant		115	S01		(115,523)	(53,023)	(8,817)	(32,838)	(18,169)	(2,159)	(518)						
1432		T	Transmission Plant		105	S02		(105,477)	(48,032)	(8,038)	(30,191)	(16,738)	(1,990)	(489)						
1433		D	Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0	0
1434		O	Labor O&M Total		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1435			Accum Amortization of Intangible Plant-Software		M04			(1,462,000)	0	0	0	0	0	0	0	0	0	0	0	0
1436		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0

Manual Input
115
105
0
0
M04

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Assign
Scenario: Company Base Case
Notes

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(z)	(aa)	(ab)	(ac)
Account Description	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5		
1437	O	Labor P/T/D Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1438	O	Labor O&M Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1439	O	P/T/DIG Plant	100	1,462,000	(686,362)	(122,685)	(405,881)	(181,433)	(26,968)	(28,671)	0	0	0	0	0	0	0
1440		Accum Amortization of Hydro Relicensing Costs	P03	(170,000)													
1441	P	Coincident Peak	30.05	(51,085)	(25,638)	(3,970)	(13,323)	(7,172)	(847)	(136)	0	0	0	0	0	0	0
1442	P	Generation Level Consumption	69.95	(118,915)	(51,419)	(8,973)	(36,533)	(19,947)	(2,377)	(667)	0	0	0	0	0	0	0
1443	P	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1444	P	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1445		Accum Amortization of PGE Buydown Balance		4,587,000													
1446	P	Production Plant	100	4,587,000	2,105,346	350,074	1,303,898	721,412	85,712	20,558	0	0	0	0	0	0	0
1447		Total Amortization		2,734,000	1,230,874	197,592	786,132	477,954	51,370	(9,923)	0	0	0	0	0	0	0
1448		Total Net Plant		834,941,000	397,218,571	70,052,685	234,081,213	105,486,662	15,493,488	12,603,381	0	0	0	0	0	0	0
1450		Total Customer Advances For Construction		(848,000)													
1452	D	Account 969	100	(848,000)	(735,949)	(94,009)	(13,115)	0	(5,028)	0	0	0	0	0	0	0	0
1453	X	Total Accumulated Deferred Investment Tax Credits		0													
1454	X	Open	100	(105,479,000)													
1455		Total Accumulated Deferred Income Taxes		Manual Input													
1456	P	Production Plant	S01	(47,274,267)	(21,697,996)	(3,607,907)	(13,438,159)	(7,434,978)	(883,355)	(211,871)	0	0	0	0	0	0	0
1457	T	Transmission Plant	S02	(16,577,874)	(7,549,229)	(1,263,271)	(4,745,085)	(2,630,751)	(312,702)	(76,836)	0	0	0	0	0	0	0
1458	D	Distribution Plant	S03	(36,343,801)	(18,310,958)	(3,512,627)	(9,752,666)	(2,429,618)	(656,827)	(1,681,103)	0	0	0	0	0	0	0
1459	O	General Plant	S04	(5,283,059)	(2,680,309)	(467,331)	(1,348,161)	(595,054)	(92,860)	(98,744)	0	0	0	0	0	0	0
1460		Gain on Sale of General Office Building	M01	(1,130,000)	(536,359)	(94,552)	(315,057)	(140,920)	(20,897)	(22,216)	0	0	0	0	0	0	0
1461	O	P/T/D Plant	S05														
1462	O	Labor P/T/D Total	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1463	O	Labor O&M Total	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1464	O	Corporate Cost Allocator	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1465		DSM & Weatherization		0													
1466	DSM	Production Plant	S01														
1467		Deferred MOPS Cost		127,000													
1468	P	Production Plant	S01	127,000	58,291	9,682	36,101	19,974	2,373	569	0	0	0	0	0	0	0
1469		PGE Buydown Rate Base Adjustment		(14,205,000)	(6,519,827)	(1,084,106)	(4,037,906)	(2,234,067)	(265,431)	(63,663)	0	0	0	0	0	0	0
1470	P	Production Plant	S01														
1471	Open			0													
1472		Total Working Capital		0													
1473		Total Miscellaneous Rate Base Items		(121,535,000)	(57,972,837)	(10,114,111)	(33,614,049)	(15,445,413)	(2,234,727)	(2,153,864)	0	0	0	0	0	0	0
1474		Total Rate Base		713,406,000	338,245,733	59,938,574	200,467,164	90,041,249	13,258,762	10,454,518	0	0	0	0	0	0	0
1475		Rate of Return		5.75%	5.75%	9.00%	7.55%	4.39%	5.34%	5.59%							
1476		Non-Additive Items															
1477	R	Rate Base	S07	35,100,000	16,691,092	2,949,014	9,663,104	4,430,083	652,338	514,368	0	0	0	0	0	0	0
1478		Operating and Maintenance Labor Dollars															
1483		Production Labor		6,663,640	3,058,485	508,560	1,894,203	1,048,012	124,515	29,865	0	0	0	0	0	0	0
1484	P	Production Plant	S01														
1485		Transmission Labor		1,793,201													

1 Assign AVISTA UTILITIES Washington Jurisdiction
 2 Scenario: Company Base Case
 3 Cost of Service Calculation
 4 For the Year Ended December 31, 2000

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	Functionalization and Classification									
											(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
				Notes	Functional Allocation	Class Allocator	Profoma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5	
1488 T Transmission Plant					100	S02	5,484,607	1,733,201	789,265	132,074	496,094	275,042	32,693	8,063	0	0	0	0	0	0
1489 Distribution Labor					100	S03	13,881,448	5,484,607	2,763,289	530,087	1,471,765	366,651	99,121	253,694	0	0	0	0	0	0
1491 Production Transmission Distribution Labor Total							13,881,448	13,881,448	6,611,039	1,170,721	3,862,062	1,689,706	256,329	291,591	0	0	0	0	0	0
1492 Customer Accounts Labor							2,853,450	2,853,450	2,359,234	377,736	63,860	26,925	24,293	2,402	0	0	0	0	0	0
1494 C Cust Acctg Exp Subtotal					100	S18	37,712	37,712	32,678	4,175	587	4	223	45	0	0	0	0	0	0
1495 Customer Service Labor					100	C01	403,561	403,561	174,496	30,452	120,588	67,692	8,068	2,265	0	0	0	0	0	0
1496 C Avg Customers-All					100	E02	6,216,775	6,216,775	2,950,815	520,184	1,733,311	775,280	114,964	122,221	0	0	0	0	0	0
1497 Sales Labor					100	S05	23,392,946	23,392,946	12,127,261	2,103,268	5,780,408	2,559,608	403,877	418,524	0	0	0	0	0	0
1498 C Generation Level Consumption					100															
1499 Admin & General Labor					100															
1500 O P/T/D Plant					100															
1501																				
1502 Total Operating and Maintenance Labor							23,392,946	23,392,946	12,127,261	2,103,268	5,780,408	2,559,608	403,877	418,524	0	0	0	0	0	0

AVISTA UTILITIES
 Functional Allocation Tables
 For the Year Ended December 31, 2000

	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	
9	Production Function Factor Table (ifactor)															
10	Class	P01	P02	P03	P04	P05	P06	P07	P08	P09						
11	Total Factor	100	100	100	100	200	98,089	10,778	4,000	2,240						
12	D01 Coincident Peak	0	36.13	30.05	100	33.09	58,928	8,953	2,315	1,042						
13	E02 Generation Level Consumption	100	63.87	69.95	0	166.91	39,771	1,825	1,685	1,198						
14	xxx Open	0	0	0	0	0	0	0	0	0						
15	xxx Open	0	0	0	0	0	0	0	0	0						
16	MWH Gen	Thermal PC	Hydro PC	Other PC	P01 + T01	CS Pit	CS AD	CS Depr	CS O&M							
17	Transmission Function Factor Table (ifactor)															
18	Class	T01	T02	T03	T04											
19	Total Factor	100	0	0	0											
20	D01 Coincident Peak	33.09														
21	E02 Generation Level Consumption	66.91														
22	xxx Open	0														
23	Avg PC															
24	Distribution Function Factor Table (dfactor)															
25	Class	X01	X02	X03	X04	X05	X06	X07	X08	X09	X10	X11	X12	X13	X14	X15
26	Total Factor	100	6824	40048	0	99.99	100	100	100	100	100	100	100	0	0	0
27	D02 NCP-All	100	0	0	0	72.11	77.54	94.81	94.81	0	0	0	0	0	0	0
28	D03 NCP-w/o DA	0	6341	36255	0	0	0	0	0	0	0	0	0	0	0	0
29	D04 DA Sch 25	0	483	3793	0	0	0	0	0	0	0	0	0	0	0	0
30	D07 DA Street and Area Lights	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0
31	C02 Avg Customers-Secondary	0	0	0	0	0	0	0	0	0	100	100	100	0	0	0
32	C04 Wt Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	C05 DA Street & Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	D05 DA Sch 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	D06 NCP-Secondary	0	0	0	0	20.88	22.46	5.19	5.19	100	0	0	0	0	0	0
36	xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	#660	#361	#362	#363	#364	#365	#366	#367	#368	#369	#370	#373				
38	Customer Accounting Function Factor Table (afactor)															
39	Class	K01	K02	K03	K04											
40	Total Factor	100	100	3534	0											
41	C01 Avg Customers-All	100	0	3289	0											
42	C03 Wt Customers-Meter Reading	0	100	0	0											
43	C06 DA Handfilled	0	0	45	0											
44	xxx Open	0	0	0	0											
45	Billing															
46	Customer Information Function Factor Table (ifactor)															
47	Class	I01	I02	I03	I04											
48	Total Factor	100	3593	0	0											
49	C01 Avg Customers-All	100	73	0	0											
50	S01 Production Plant	0	67	0	0											
51	R02 Tariff Rider Revenue	0	3443	0	0											
52	DSM															
53	Sales Function Factor Table (sfactor)															
54	Class	V01	V02	V03	V04											
55	Total Factor	100	100	100	0											
56	E02 Generation Level Consumption	100	0	50	0											
57	C01 Avg Customers-All	0	100	50	0											
58	xxx Open	0	0	0	0											
59																

1 Assign
 2 Scenario: Company Base Case
 3
 4
 5 (a) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay)
 6
 7
 8

60 Miscellaneous Function Factor Table (mifactor)

61 Class	Factor Name	M01	M02	M03	M04
62	Total Factor	100	100	100	100
63 S05	P/T/D Plant	100	0	0	0
64 S21	Labor P/T/D Total	0	0	100	0
65 S22	Labor O&M Total	0	100	0	0
66 S23	Corporate Cost Allocator	0	0	0	100
67	Plant Related	Total Labor	PTD Labor		

Electric Utility

Washington Jurisdiction

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Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2000

Assign	Scenario: Company Base Case	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	
Class	Allocator	Residential	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lighting										Source / Description	
6	7	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Open 1	Open 2	Open 3	Open 4	Open 5						
1	Energy Allocators																	
10	E01 Customer Level Consumption	5,008,467	376,306	1,491,989	856,310	99,697	27,987	0	0	0	0	0	0	0	0	0	Energy Sales-MWH	
11	E02 Generation Level Consumption	100.00%	7.51%	29.79%	17.10%	1.99%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Energy Sales with Losses - MWH	
12	E03 Open	5,385,834	406,410	1,609,338	903,407	107,673	30,226	0	0	0	0	0	0	0	0	0	Open	
13		100.00%	7.55%	29.88%	16.77%	2.00%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14		0																
15																		
16																		
17	Demand Allocators																	
18	D01 Coincident Peak	803,773	62,457	209,619	112,847	13,326	2,137	0	0	0	0	0	0	0	0	0	Coincident Peak 12 Month Average	
19	D02 NCP-All	100.00%	7.77%	26.08%	14.04%	1.66%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Non-Coincident Peak All Sched. 12 Mo Avg	
20	D03 NCP-w/o DA	963,983	82,634	297,209	126,638	17,808	7,026	0	0	0	0	0	0	0	0	0		
21	D04 DA Sch 25	100.00%	8.57%	30.83%	13.14%	1.85%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NCP w/o Sch. 25/28 12 Mo Avg	
22	D05 DA Sch 28	837,347	82,634	297,209	0	17,808	7,026	0	0	0	0	0	0	0	0	0		
23	D06 NCP-Secondary	100.00%	9.87%	35.49%	0.00%	2.13%	0.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Direct Assigned to Schedule 25 Customers	
24	D07 DA Street and Area Lights	100	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Direct Assigned to Schedule 28 Customers	
25		100	0.00%	0.00%	0.00%	0.00%	0.00%	100	0	0	0	0	0	0	0	0		
26		100	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Non-Coincident Peak Secondary 12 Mo Avg	
27		822,454	82,634	282,316	0	17,808	7,026	0	0	0	0	0	0	0	0	0		
28		100.00%	10.05%	34.33%	0.00%	2.17%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Direct Assigned to Street & Area Lights	
29		100	0.00%	0.00%	0.00%	0.00%	100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
30		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
31																		
32																		
33	Customer Allocators																	
34	C01 Avg Customers-All	206,238	22,831	3,210	21	1,221	244	0	0	0	0	0	0	0	0	0	Unweighted	
35	C02 Avg Customers-Secondary	100.00%	11.07%	1.56%	0.01%	0.59%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Unweighted Secondary w/o Lighting	
36	C03 Wt Customers-Meter Reading	205,948	22,831	3,165	0	1,221	0	0	0	0	0	0	0	0	0	0	Est. Meter Reading Time	
37	C04 Wt Customers-Meters	100.00%	86.77%	1.55%	0.00%	0.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Proportion Installed Meter Costs	
38	C05 DA Street & Area Lights	237,772	45,663	9,630	105	3,664	0	0	0	0	0	0	0	0	0	0	Direct Assigned to Street & Area Lights	
39	C06 DA Handbilled	100.00%	19.20%	4.05%	0.04%	1.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Direct Assigned to Handbilled Customers	
40		372,913	98,174	78,583	2,278	15,167	0	0	0	0	0	0	0	0	0	0		
41		100.00%	26.33%	21.07%	0.61%	4.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Open	
42		244	0	0	0	0	244	0	0	0	0	0	0	0	0	0		
43		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
44		21	0	0	21	0	0	0	0	0	0	0	0	0	0	0		
45		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
46		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
47																		
48	No. of Customer Bills	2,474,859	273,975	36,521	252	14,654	2,927	0	0	0	0	0	0	0	0	0	0	
49	No. of Customers (Average)	206,238	22,831	3,210	21	1,221	244	0	0	0	0	0	0	0	0	0	0	
50																		
51	Customer Weightings																	
52	Avg Customers-All	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	Unweighted
53	Avg Customers-Secondary	1	1	1	0	1	0	1	0	1	0	1	0	1	0	0	0	Unweighted Secondary w/o Lighting
54	Wt Customers-Meter Reading	1	2	3	5	3	3	5	0	3	0	5	0	0	0	0	0	Est. Meter Reading Time
55	Wt Customers-Meters	1.00	4.30	24.48	108.47	12.42	0.00	47.26	0.00	12.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Proportion Installed Meter Costs
56	DA Street & Area Lights	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	Direct Assigned to Street & Area Lights
57	DA Handbilled	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	Direct Assigned to Handbilled Customers
58		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
59																		

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2000

1 Assign	2 Scenario: Company Base Case	(be)	(bd)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br) Source / Description
3	4	5 (bc)	6 Class	7 Allocator	8 Name Description	9 R01	10 R02	11 R03	12 R04	13 R05	14 R06	15 R07	16 R08	17 R09	18 R10	19 R11
Revenue Allocator Calculations																
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
60	R01 Retail Sales Revenue	232,966,000	99,768,000	24,725,000	73,421,000	27,389,000	4,141,000	3,512,000	0	0	0	0	0	0	0	Input Revenue From Rates
61	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Input Montana Rate Revenue
62	F02 Tariff Rider Revenue	3,600,909	1,577,491	398,137	1,100,806	428,155	40,502	55,818	0	0	0	0	0	0	0	Input Tariff Rider Expense Offset
63	Total Revenue	278,603,000	120,697,835	28,368,604	86,450,831	34,317,227	4,966,241	3,812,561	0	0	0	0	0	0	0	- line 852
64	Less: Exp Before Income Tax	219,690,000	103,794,912	18,337,196	60,478,284	30,073,572	4,013,115	2,992,922	0	0	0	0	0	0	0	line 809
65	Less: Interest Expense	35,100,000	16,681,092	2,949,014	9,863,104	4,430,083	652,339	514,368	0	0	0	0	0	0	0	line 1481
66	Income Tax Allocator A	23,813,000	211,831	7,072,395	16,109,144	(196,428)	300,787	305,271	0	0	0	0	0	0	0	Rev - Exp before Inc Tax - Interest Exp
67	Uniform Return	41,010,000	19,501,473	3,445,557	11,523,814	5,176,003	762,177	600,976	0	0	0	0	0	0	0	Juris Total Return * Class Rate Base line 1475
68	Plus: Total Operating Expenses	237,593,000	105,462,331	22,965,996	71,311,192	30,366,636	4,258,495	3,228,360	0	0	0	0	0	0	0	line 821
69	Less: Revenue Offsets	(45,637,000)	(20,929,835)	(3,633,604)	(6,918,227)	(825,241)	(825,241)	(300,561)	0	0	0	0	0	0	0	sum lines 826 - 835 + line 850
70	Rate Revenue at Uniform Return	232,966,000	104,033,969	22,777,939	69,805,475	28,624,412	4,195,431	3,528,774	0	0	0	0	0	0	0	Computed Uniform Return Revenue Requirement
71	Uniform Return	41,010,000	19,501,473	3,445,557	11,523,814	5,176,003	762,177	600,976	0	0	0	0	0	0	0	Total Return * Class Rate Base line 1475
72	Plus: Exp Excl Rev Conv Items	227,759,000	101,250,908	21,922,291	68,211,932	29,210,065	4,063,694	3,080,111	0	0	0	0	0	0	0	line 821 - lines 823, 419, 481
73	Less: Revenue Offsets	(45,637,000)	(20,929,835)	(3,633,604)	(6,918,227)	(825,241)	(825,241)	(300,561)	0	0	0	0	0	0	0	sum lines 826 - 835 + line 850
74	Revenue Conversion Allocator U	223,132,000	99,822,545	21,734,243	66,706,215	27,467,841	4,020,630	3,380,525	0	0	0	0	0	0	0	Uniform Return Revenue Excl Rev Conversion Items
75	Uniform Return	41,010,000	19,501,473	3,445,557	11,523,814	5,176,003	762,177	600,976	0	0	0	0	0	0	0	Total Return * Class Rate Base line 1475
76	Less: Interest Expense	35,100,000	16,681,092	2,949,014	9,863,104	4,430,083	652,339	514,368	0	0	0	0	0	0	0	line 1481
77	Income Tax Allocator U	5,910,000	2,810,380	496,543	1,660,711	745,920	109,838	86,607	0	0	0	0	0	0	0	Uniform Return less Interest Expense
78	Income Tax Allocator B	58,913,000	16,902,924	10,021,408	4,243,655	953,126	1,398	819,639	0	0	0	0	0	0	0	Net Income Before Tax
79	Summed Allocators	519,371,000	238,381,489	39,637,682	147,636,136	81,683,168	9,704,835	2,327,690	0	0	0	0	0	0	0	line 901
80	Production Plant	181,521,000	82,680,995	13,892,304	51,956,762	28,805,654	3,423,964	841,320	0	0	0	0	0	0	0	line 940
81	Transmission Plant	398,952,000	201,024,475	38,558,700	107,056,657	26,670,324	7,210,096	18,453,749	0	0	0	0	0	0	0	line 1087
82	Distribution Plant	58,402,000	29,636,327	5,166,149	14,903,353	6,578,072	1,026,527	1,091,572	0	0	0	0	0	0	0	line 1150
83	General Plant	1,089,844,000	522,044,959	92,028,886	306,649,554	137,159,146	20,338,896	21,622,759	0	0	0	0	0	0	0	Sum lines 901+940+1087
84	P/I/D Plant	1,156,246,000	551,681,296	97,194,835	321,552,907	143,737,218	21,365,423	22,714,362	0	0	0	0	0	0	0	Sum lines 901+940+1087+1150
85	P/I/D/G Plant	713,406,000	339,245,733	59,938,574	200,467,164	90,041,249	13,258,762	10,454,518	0	0	0	0	0	0	0	line 1475
86	Rate Base	100,000	47,555	8,407	27,766	12,411	1,966	1,478	0	0	0	0	0	0	0	Sum lines 954 - 964
87	Account 361	6,754,000	3,242,862	619,346	2,227,595	478,045	133,472	52,660	0	0	0	0	0	0	0	Sum lines 965 - 975
88	Account 362	38,055,000	18,269,011	3,489,129	12,549,320	3,688,952	751,923	296,665	0	0	0	0	0	0	0	
89		100,000	46,786	8,937	32,133	9,477	1,937	0,766	0	0	0	0	0	0	0	

Washington Jurisdiction

Electric Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2000

1 Assign
2 Scenario: Company Base Case
3
4

	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)
Class	Residential	General	Large Gen	Extra Large	Pumping	Street & Area	Lighting									Source / Description
Allocator	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49										
Name	Description	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
111	S10 Account 364/365	61,390,223	11,794,686	41,634,577	13,414,618	2,526,723	6,752,173	0	0	0	0	0	0	0	0	Sum lines 987 - 1008
112		100.00%	8.53%	30.29%	9.76%	1.84%	4.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
113	S11 Account 366/367	31,191,461	5,957,139	21,361,257	8,578,844	1,263,790	506,509	0	0	0	0	0	0	0	0	Sum lines 1009 - 1030
114		100.00%	45.28%	31.01%	12.45%	1.86%	0.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
115	S12 Account 368	37,159,620	7,096,975	24,246,551	0	1,529,430	603,424	0	0	0	0	0	0	0	0	Sum lines 1031 - 1041
116		100.00%	52.61%	34.33%	0.00%	2.17%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
117	S13 Account 369	46,922,000	40,716,376	5,201,731	726,670	278,223	0	0	0	0	0	0	0	0	0	Sum lines 1042 - 1052
118		100.00%	86.77%	11.09%	1.55%	0.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
119	S14 Account 370	15,981,000	7,658,567	4,207,216	3,367,630	649,970	0	0	0	0	0	0	0	0	0	Sum lines 1053 - 1063
120		100.00%	47.92%	26.33%	21.07%	4.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
121	S15 Account 373	10,220,000	0	0	0	0	10,220,000	0	0	0	0	0	0	0	0	Sum lines 1066 - 1096
122		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
123	S16 Dist Op Exp Subtotal	2,741,000	1,287,272	322,372	726,122	58,407	111,721	0	0	0	0	0	0	0	0	Sum lines 263 - 282 + line 286
124		100.00%	47.33%	11.76%	26.49%	2.13%	4.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
125	S17 Dist Mt Exp Subtotal	4,916,000	2,121,099	409,394	1,435,029	87,825	439,447	0	0	0	0	0	0	0	0	Sum lines 290 - 303
126		100.00%	43.15%	8.33%	29.19%	1.79%	8.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
127	S18 Cust Acctg Exp Subtotal	4,870,000	4,024,812	644,694	108,990	41,462	4,099	0	0	0	0	0	0	0	0	Sum lines 312 - 321 + lines 324 - 328
128		100.00%	82.65%	13.24%	2.24%	0.85%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
129	S19 O&M Exp exrd PPF/WA&G	44,469,000	22,318,094	3,877,856	11,190,017	778,050	812,256	0	0	0	0	0	0	0	0	line 989 - (188-182, 16-20, 144-148, 226-228, 323,389)
130		100.00%	50.19%	8.72%	25.16%	1.75%	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
131	S20 Prod & Trans O&M Exp	114,944,000	51,957,162	8,746,512	33,111,639	2,187,107	549,156	0	0	0	0	0	0	0	0	line 203 + line 264
132		100.00%	45.20%	7.61%	28.81%	1.90%	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
133	S21 Labor P/T/D Total	13,881,448	6,611,039	1,170,721	3,862,062	256,329	291,591	0	0	0	0	0	0	0	0	line 1491
134		100.00%	47.62%	8.43%	27.82%	1.85%	2.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
135	S22 Labor O&M Total	23,392,946	12,127,261	2,103,268	5,780,408	403,877	418,524	0	0	0	0	0	0	0	0	line 1502
136		100.00%	51.84%	8.99%	24.71%	1.73%	1.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
137	S23 Corporate Cost Allocator	1,000	692	96	128	12	3	0	0	0	0	0	0	0	0	40% E01, 0%D01, 0%D02, 60% C01
138		100.00%	69.21%	9.65%	12.85%	1.15%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
139	S24 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
140	S25 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
141	S26 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
142	S27 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
143																
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BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UE-01 _____

Exhibit No. ____ (TLK-2), Part 3
Witness: Tara L. Knox, Avista Corp.

AVISTA UTILITIES
Washington Jurisdiction
Electric Utility

1 Proforma
2 Pro Forma Results of Operations
3 Company Case
4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
7 Account	Description	Notes	Labor Dollars	O&M Expense	Deferred FT Rate Base	Def. Gain on Office Bldg.	AFUDC Elim.	AFUDC Common	Weatheriz & DSM Inv.	Customer Advances	Settlement Exchange	Power Accounting	Hydro Rel	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense				
8			Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P				
9	Operation & Maintenance Expenses																				
10	<i>Production Expenses</i>																				
11	500-OP Steam	Supervision & Engineering	130,390	357,000																	
12	501-OP Steam	Fuel	399,392	17,407,000																	
13	502-OP Steam	Steam Expenses	228,561	914,000																	
14	503-OP Steam	From Other Sources	0	(5,000)																	
15	504-OP Steam	Steam Transferred-CR	0	0																	
16	505-OP Steam	Electric Expenses	234,684	408,000																	
17	506-OP Steam	Miscellaneous Power Exp.	48,620	1,780,000																	
18	507-OP Steam	Rents	0	36,000																	
19	Total Steam Operation		1,041,637	20,897,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	510-MT Steam	Supervision & Engineering	34,132	125,000																	
21	511-MT Steam	Structures	3,700	172,000																	
22	512-MT Steam	Boiler Plant	221,893	2,562,000																	
23	513-MT Steam	Electric Plant	95,265	460,000																	
24	514-MT Steam	Miscellaneous Plant	93,729	376,000																	
25	Total Steam Maintenance		388,719	3,696,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Steam		1,430,356	24,592,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																					
28	535-OP Hydro	Supervision & Engineering	541,321	842,000																	
29	536-OP Hydro	Water For Power	716	549,000																	
30	537-OP Hydro	Hydraulic Expenses	163,315	2,635,000									53,000								
31	538-OP Hydro	Electric Expenses	1,671,494	2,093,000																	
32	539-OP Hydro	Miscellaneous Power Exp.	93,680	306,000																	
33	540-OP Hydro	Rents	0	375,000																	
34	Total Hydraulic Operation		2,470,526	6,794,000	0	0	0	0	0	0	0	0	53,000	0	0	0	0	0	0	0	0
35	541-MT Hydro	Supervision & Engineering	75,895	149,000																	
36	542-MT Hydro	Structures	101,573	215,000																	
37	543-MT Hydro	Reservoirs, Dams & Waterways	192,561	617,000																	
38	544-MT Hydro	Electric Plant	441,816	825,000																	
39	545-MT Hydro	Miscellaneous Plant	54,330	147,000																	
40	Total Hydraulic Maintenance		856,175	1,953,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total Hydraulic		3,326,701	8,737,000	0	0	0	0	0	0	0	0	53,000	0	0	0	0	0	0	0	0
42																					
43	546-OP Other	Supervision & Engineering	0	0																	
44	547-OP Other	Fuel	0	28,384,000																	
45	548-OP Other	Generation Expenses	75,861	127,000																	
46	549-OP Other	Miscellaneous Power Exp.	8,771	166,000																	
47	550-OP Other	Rents	0	3,014,000																	
48	Total Other Operation		84,632	31,691,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	551-MT Other	Supervision & Engineering	64,690	89,000																	
50	552-MT Other	Structures	1,653	5,000																	
51	553-MT Other	Generating & Electric Plant	212,566	(253,000)																	
52	554-MT Other	Miscellaneous Plant	22,063	56,000																	
53	Total Other Maintenance		300,972	(103,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Other		385,604	31,568,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55																					
56	555-OP Total Purchased Power		0	677,271,000																	
57	556-OP Total System Control & Load Dispatching		251,186	483,000																	
58	557-OP Total Other Expenses		1,269,793	5,077,000																	
59	Total Production Expenses		6,663,640	747,748,000	0	0	0	0	0	0	0	0	53,000	0	0	0	0	0	0	0	0
60																					

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2000

	(a)	(b)	(c)	(d)	(v) & Damages Adj Column Q	(w) Federal Income Tax Adj Column R	(x) Pro Forma Resstate Debt Adj Column S	(y) Eliminate Def Power Costs Adj Column T	(z) Eliminate Accts Rec. Adj Column U	(aa) Office Space Chgs to Subs Adj Column V	(ab) Resstate Excise Franchise Tax Adj Column W	(ac) Nez Perce Settlement Adj Col X	(ad) Centralia Ref Elimination Adj Col Y	(ae) Centralia Pit Elimination Adj Col Z	(af) PGE Monetization Adj Col AA	(ag) Pro Forma Revenue Adj Col PF1	(ah) Pro Forma Power Supply Adj Col PF2	(ai) Pro Forma Coyote Spr Il Adj Col PF3	(aj) Pro Forma Small Gen Adj Col PF4	(ak) Pro Forma Exec Comp Adj Col PF5	(al) Pro Forma Lab & Ben Adj Col PF6	
1 Proforma																						
2 Pro Forma Results of Operations																						
3 Company Case																						
4																						
5																						
6																						
7 Account																						
8																						
9 Operation & Maintenance Expenses																						
10 <i>Production Expenses</i>																						
11 500-OP Steam Supervision & Engineering																						(5,000)
12 501-OP Steam Fuel																	(6,252,000)					7,000
13 502-OP Steam Steam Expenses																						4,000
14 503-OP Steam From Other Sources																						
15 504-OP Steam Steam Transferred-CR																						4,000
16 505-OP Steam Electric Expenses																						1,000
17 506-OP Steam Miscellaneous Power Exp.																						
18 507-OP Steam Rents																						
19 Total Steam Operation																						
20 510-MT Steam Supervision & Engineering																						11,000
21 511-MT Steam Structures																						(1,000)
22 512-MT Steam Boiler Plant																						0
23 513-MT Steam Electric Plant																						4,000
24 514-MT Steam Miscellaneous Plant																						2,000
25 Total Steam Maintenance																						1,000
26																						6,000
27																						17,000
28 535-OP Hydro Supervision & Engineering																						(20,000)
29 536-OP Hydro Water For Power																						0
30 537-OP Hydro Hydraulic Expenses																						3,000
31 538-OP Hydro Electric Expenses																						31,000
32 539-OP Hydro Miscellaneous Power Exp.																						2,000
33 540-OP Hydro Rents																						
34 Total Hydraulic Operation																						
35 541-MT Hydro Supervision & Engineering																						16,000
36 542-MT Hydro Structures																						(3,000)
37 543-MT Hydro Reservoirs, Dams & Waterways																						2,000
38 544-MT Hydro Electric Plant																						3,000
39 545-MT Hydro Miscellaneous Plant																						8,000
40 Total Hydraulic Maintenance																						1,000
41																						11,000
42																						27,000
43 546-OP Other Supervision & Engineering																						
44 547-OP Other Fuel																						
45 548-OP Other Generation Expenses																						1,000
46 549-OP Other Miscellaneous Power Exp.																						0
47 550-OP Other Rents																						
48 Total Other Operation																						
49 551-MT Other Supervision & Engineering																						1,000
50 552-MT Other Structures																						(2,000)
51 553-MT Other Generating & Electric Plant																						0
52 554-MT Other Miscellaneous Plant																						4,000
53 Total Other Maintenance																						1,000
54																						3,000
55																						4,000
56 555-OP Total Purchased Power																						
57 556-OP Total System Control & Load Dispatching																						(9,000)
58 557-OP Total Other Expenses																						(102,000)
59																						
60																						

AVISTA UTILITIES
Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2000

	(a)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma	Pro Forma	Subtotal	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
	Depreciation	Adj	Company	Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	of All	Adjustments
	Coil PF7																
1 Proforma																	
2 Pro Forma Results of Operations																	
3 Company Case																	
4																	
5 (b)	(c)	(d)															
6 Account	Description																
7																	
8																	
9	Operation & Maintenance Expenses																
10	Production Expenses																
11	500-OP	Steam	Supervision & Engineering													(117,000)	240,000
12	501-OP	Steam	Fuel			240,000										(6,245,000)	11,162,000
13	502-OP	Steam	Steam Expenses			11,162,000										(41,000)	873,000
14	503-OP	Steam	From Other Sources			(5,000)										0	(5,000)
15	504-OP	Steam	Steam Transferred-CR			0										0	0
16	505-OP	Steam	Electric Expenses			423,000										15,000	423,000
17	506-OP	Steam	Miscellaneous Power Exp.			1,348,000										(432,000)	1,348,000
18	507-OP	Steam	Rents			35,000										(1,000)	35,000
19			Total Steam Operation			14,076,000										(6,821,000)	14,076,000
20	510-MT	Steam	Supervision & Engineering			145,000										20,000	145,000
21	511-MT	Steam	Structures			183,000										11,000	183,000
22	512-MT	Steam	Boiler Plant			2,461,000										(101,000)	2,461,000
23	513-MT	Steam	Electric Plant			480,000										0	480,000
24	514-MT	Steam	Miscellaneous Plant			285,000										(91,000)	285,000
25			Total Steam Maintenance			3,594,000										(161,000)	3,594,000
26			Total Steam			17,610,000										(6,982,000)	17,610,000
27																	
28	535-OP	Hydro	Supervision & Engineering			822,000										(20,000)	822,000
29	536-OP	Hydro	Water For Power			519,000										(24,000)	519,000
30	537-OP	Hydro	Hydraulic Expenses			2,691,000										56,000	2,691,000
31	538-OP	Hydro	Electric Expenses			2,114,000										31,000	2,114,000
32	539-OP	Hydro	Miscellaneous Power Exp.			308,000										2,000	308,000
33	540-OP	Hydro	Rents			375,000										0	375,000
34			Total Hydraulic Operation			6,829,000										45,000	6,829,000
35	541-MT	Hydro	Supervision & Engineering			146,000										(3,000)	146,000
36	542-MT	Hydro	Structures			217,000										2,000	217,000
37	543-MT	Hydro	Reservoirs, Dams & Waterways			620,000										3,000	620,000
38	544-MT	Hydro	Electric Plant			893,000										8,000	893,000
39	545-MT	Hydro	Miscellaneous Plant			148,000										1,000	148,000
40			Total Hydraulic Maintenance			1,964,000										11,000	1,964,000
41			Total Hydraulic			8,793,000										56,000	8,793,000
42																	
43	546-OP	Other	Supervision & Engineering			0										0	0
44	547-OP	Other	Fuel			20,504,000										(7,880,000)	20,504,000
45	548-OP	Other	Generation Expenses			2,240,000										2,115,000	2,240,000
46	549-OP	Other	Miscellaneous Power Exp.			166,000										0	166,000
47	550-OP	Other	Rents			3,011,000										(3,000)	3,011,000
48			Total Other Operation			25,921,000										(5,770,000)	25,921,000
49	551-MT	Other	Supervision & Engineering			87,000										(2,000)	87,000
50	552-MT	Other	Structures			5,000										0	5,000
51	553-MT	Other	Generating & Electric Plant			321,000										674,000	321,000
52	554-MT	Other	Miscellaneous Plant			57,000										1,000	57,000
53			Total Other Maintenance			470,000										673,000	470,000
54			Total Other			25,391,000										(5,197,000)	25,391,000
55																	
56	555-OP		Total Purchased Power			46,472,000										(630,799,000)	46,472,000
57	556-OP		Total System Control & Load Dispatching			506,000										23,000	506,000
58	557-OP		Total Other Expenses			3,224,000										(1,853,000)	3,224,000
59			Total Production Expenses			102,996,000										(644,752,000)	102,996,000
60																	

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

61 Profoma
62 Pro Forma Results of Operations
63
64

(e) Notes	(f) Labor Dollars	(g) O&M Expense Totals per Books Column B	(h) Deferred FIT Rate Base Adj Column C	(i) Def. Gain on Office Bldg. Adj Column D	(j) Cedstrip 3 AFUDC Elim. Adj Column E	(k) Cedstrip Common AFUDC Adj Column F	(l) Kettle Falls Disallowance Adj Column G	(m) MOPPS Def Cost Adj Column H	(n) Weatheritz & DSM Inv. Adj Column I	(o) Customer Advances Adj Column J	(p) Settlement Exchange Power Adj Column K	(q) Hydro Rel Accounting Adj Column L	(r) Eliminate B&O Tax Adj Column M	(s) Pro Forma Property Tax Adj Column N	(t) Uncollectible Expense Adj Column O	(u) Regulatory Expense Adj Column P
67 Account Description																
68 Transmission Expenses																
70 580-OP Supervision & Engineering	576,788	968,000														
71 561-OP Load Dispatching	441,285	701,000														
72 562-OP Station Expenses	63,066	145,000														
73 563-OP Overhead Line Expenses	43,838	97,000														
74 564-OP Underground Line Expenses	0	0														
75 565-OP Transmission of Electricity By Others	0	7,342,000														
76 566-OP Miscellaneous Expenses	7,505	167,000														
77 567-OP Rents	0	64,000														
78 Total Transmission Operation	1,152,452	9,479,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79 568-MT Supervision & Engineering	52,304	85,000														
80 569-MT Structures	3,175	4,000														
81 570-MT Station Equipment	446,227	1,053,000														
82 571-MT Overhead Lines	69,859	407,000														
83 572-MT Underground Lines	9,184	12,000														
84 573-MT Miscellaneous Plant	0	1,000														
85 Total Transmission Maintenance	580,749	1,582,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86 Total Transmission Expenses	1,733,201	11,041,000														
87 Distribution Expenses																
88 580-OP Supervision & Engineering	133,106	196,000														
89 581-OP Load Dispatching	6,112	43,000														
90 582-OP Station Expenses	92,941	216,000														
91 583-OP Overhead Line Expenses	621,895	847,000														
92 584-OP Underground Line Expenses	573,095	753,000														
93 585-OP Street Lighting & Signal Systems	33,816	60,000														
94 586-OP Meter Expenses	482,695	482,000														
95 587-OP Customer Installations Expenses	121,139	175,000														
96 588-OP Miscellaneous Expenses	384,953	594,000														
97 589-OP Rents	0	128,000														
98 Total Distribution Operation	2,449,712	3,494,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99 590-MT Supervision & Engineering	322,512	620,000														
100 591-MT Structures	24,922	41,000														
101 592-MT Station Equipment	407,532	692,000														
102 593-MT Overhead Lines	1,272,973	2,942,000														
103 594-MT Underground Lines	341,606	511,000														
104 595-MT Line Transformers	175,110	393,000														
105 596-MT Street Lighting & Signal Systems	132,335	279,000														
106 597-MT Meters	17,057	25,000														
107 598-MT Miscellaneous Plant	340,848	431,000														
108 Total Distribution Maintenance	3,034,895	5,924,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Total Distribution Expenses	5,484,607	9,418,000														
110 Customer Accounting Expenses																
111 901-OP Supervision	194,176	267,000														
112 902-OP Meter Reading	948,361	1,341,000														
113 903-OP Customer Records & Collections	1,710,257	5,490,000														
114 904-OP Uncollectible Accounts	0	916,000														
115 905-OP Misc Customer Accounts Expenses	656	177,000														
116 Total Customer Accounting Expenses	2,853,450	8,151,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117 Total																
118																
119																
120																

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2000

61	Proforma	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	
62	Pro Forma Results of Operations	Injuries & Damages	Federal Income Tax	Pro Forma Reseal Debt	Eliminate Def Power Costs	Eliminate Accts Rec.	Office Space Chgs to Subs	Reseal Exdse Franchise Tax	Net Perce Settlement	Centralia Ref Elimination	Centralia Pll Elimination	PG&E Monetization	Pro Forma Revenue	Pro Forma Power Supply	Pro Forma Coyote Spr II	Pro Forma Small Gen	Pro Forma Exec Comp	Pro Forma Lab & Ben	
63		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Col X	Adj Col Y	Adj Col Z	Adj Col AA	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6	
64	Transmission Expenses																		
70	560-OP Supervision & Engineering																		(22,000)
71	561-OP Load Dispatching																		(16,000)
72	562-OP Station Expenses																		2,000
73	563-OP Overhead Line Expenses																		1,000
74	564-OP Underground Line Expenses																		0
75	565-OP Transmission of Electricity By Others																		0
76	566-OP Miscellaneous Expenses													874,000					0
77	567-OP Rents													61,000					0
78	Total Transmission Operation	0	0	0	0	0	0	0	0	0	0	0	0	935,000	0	0	0	0	(95,000)
79	568-MT Supervision & Engineering																		(2,000)
80	568-MT Structures																		0
81	570-MT Station Equipment																		8,000
82	571-MT Overhead Lines																		1,000
83	572-MT Underground Lines																		0
84	573-MT Miscellaneous Plant																		0
85	Total Transmission Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000
86	Total Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	935,000	0	0	0	0	(28,000)
87																			
88	Distribution Expenses																		(5,000)
89	580-OP Supervision & Engineering																		0
90	581-OP Load Dispatching																		2,000
91	582-OP Station Expenses																		12,000
92	583-OP Overhead Line Expenses																		11,000
93	584-OP Underground Line Expenses																		1,000
94	585-OP Street Lighting & Signal Systems																		9,000
95	586-OP Meter Expenses																		2,000
96	587-OP Customer Installations Expenses																		7,000
97	588-OP Miscellaneous Expenses																		0
98	589-OP Rents																		0
99	Total Distribution Operation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,000
100	590-MT Supervision & Engineering																		(12,000)
101	591-MT Structures																		1,000
102	592-MT Station Equipment																		7,000
103	593-MT Overhead Lines																		24,000
104	594-MT Underground Lines																		6,000
105	595-MT Line Transformers																		3,000
106	596-MT Street Lighting & Signal Systems																		2,000
107	597-MT Meters																		0
108	598-MT Miscellaneous Plant																		6,000
109	Total Distribution Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,000
110	Total Distribution Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76,000
111																			
112	Customer Accounting Expenses																		(7,000)
113	901-OP Supervision																		18,000
114	902-OP Meter Reading																		(64,000)
115	903-OP Customer Records & Collections																		0
116	904-OP Uncollectible Accounts																		0
117	905-OP Misc Customer Accounts Expenses																		0
118	Total Customer Accounting Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,000)
119																			0
120	Total Customer Accounting Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,000)

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2000

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma	Subtotal	Company	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
	Depreciation	Adj Col PF7	Base Case												of All	Adjustments
61 Proforma																
62 Pro Forma Results of Operations																
63																
64																
65 (a) (b)																
66																
67 Account Description																
68																
69 Transmission Expenses																
70 560-OP Supervision & Engineering			941,000												(22,000)	941,000
71 561-OP Load Dispatching			685,000												(16,000)	685,000
72 562-OP Station Expenses			147,000												2,000	147,000
73 563-OP Overhead Line Expenses			98,000												1,000	98,000
74 564-OP Underground Line Expenses			0												0	0
75 565-OP Transmission of Electricity By Others			8,216,000												874,000	8,216,000
76 566-OP Miscellaneous Expenses			228,000												61,000	228,000
77 567-OP Rents			64,000												0	64,000
78 Total Transmission Operation	0	10,379,000		0	0	0	0	0	0	0	0	0	0	0	900,000	10,379,000
79 568-MT Supervision & Engineering			83,000												(2,000)	83,000
80 569-MT Structures			4,000												0	4,000
81 570-MT Station Equipment			1,061,000												8,000	1,061,000
82 571-MT Overhead Lines			408,000												1,000	408,000
83 572-MT Underground Lines			12,000												0	12,000
84 573-MT Miscellaneous Plant			1,000												0	1,000
85 Total Transmission Maintenance	0	1,589,000		0	0	0	0	0	0	0	0	0	0	0	7,000	1,589,000
86 Total Transmission Expenses	0	11,948,000		0	0	0	0	0	0	0	0	0	0	0	907,000	11,948,000
87																
88 Distribution Expenses																
89 580-OP Supervision & Engineering			191,000												(5,000)	191,000
90 581-OP Load Dispatching			43,000												0	43,000
91 582-OP Station Expenses			218,000												2,000	218,000
92 583-OP Overhead Line Expenses			859,000												12,000	859,000
93 584-OP Underground Line Expenses			784,000												11,000	784,000
94 585-OP Street Lighting & Signal Systems			61,000												1,000	61,000
95 586-OP Meter Expenses			491,000												9,000	491,000
96 587-OP Customer Installations Expenses			177,000												2,000	177,000
97 588-OP Miscellaneous Expenses			601,000												7,000	601,000
98 589-OP Rents			128,000												0	128,000
99 Total Distribution Operation	0	3,533,000		0	0	0	0	0	0	0	0	0	0	0	39,000	3,533,000
100 590-MT Supervision & Engineering			608,000												(12,000)	608,000
101 591-MT Structures			42,000												1,000	42,000
102 592-MT Station Equipment			689,000												7,000	689,000
103 593-MT Overhead Lines			2,986,000												24,000	2,986,000
104 594-MT Underground Lines			517,000												6,000	517,000
105 595-MT Line Transformers			386,000												3,000	386,000
106 596-MT Street Lighting & Signal Systems			281,000												2,000	281,000
107 597-MT Meters			25,000												0	25,000
108 598-MT Miscellaneous Plant			437,000												6,000	437,000
109 Total Distribution Maintenance	0	5,961,000		0	0	0	0	0	0	0	0	0	0	0	37,000	5,961,000
110 Total Distribution Expenses	0	9,494,000		0	0	0	0	0	0	0	0	0	0	0	76,000	9,494,000
111																
112 Customer Accounting Expenses																
113 901-OP Supervision			260,000												(7,000)	260,000
114 902-OP Meter Reading			1,359,000												18,000	1,359,000
115 903-OP Customer Records & Collections			3,334,000												(2,116,000)	3,334,000
116 904-OP Uncollectible Accounts			619,000												(297,000)	619,000
117 905-OP Misc Customer Accounts Expenses			177,000												0	177,000
118 Total Customer Accounting Expenses	0	5,749,000		0	0	0	0	0	0	0	0	0	0	0	(2,402,000)	5,749,000
119																
120																

AVISTA UTILITIES
Operation and Maintenance Expenses and Other Taxes
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES

	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Notes	Labor Dollars	O&M Expense	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elim.	Colstrip Common AFUDC	Kettle Falls Disallowance	MOPDS Def Cost	Weatheritz & DSM Inv.	Customer Advances	Settlement Exchange Power	Hydro Rel Accounting	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense
		Column B	Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P
121 Proforma																	
122 Pro Forma Results of Operations																	
123																	
124																	
125 (a)	(b)																
126																	
127 Account Description																	
128																	
129	Customer Information Expenses																
130 907-OP	Supervision	0	0														
131 908-OP	Customer Assistance Expenses	36,550	5,645,000														
132 909-OP	Advertising	0	57,000														
133 910-OP	Misc Customer Service & Info Exp	1,162	2,000														
134	Total Customer Information Expenses	37,712	5,704,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135																	
136	Sales Expenses																
137 911-OP	Supervision	0	0														
138 912-OP	Demonstrating & Selling Expenses	403,561	982,000														
139 913-OP	Advertising Expenses	0	89,000														
140 916-OP	Misc Sales Expenses	0	0														
141	Total Sales Expenses	403,561	1,071,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142																	
143	Subtotal Expenses	17,176,171	783,133,000	0	0	0	0	0	0	(2,061,000)	0	0	53,000	0	0	0	(928,000)
144																	
145	Administrative & General Expenses																
146 920-OP	Admin & General Salaries	4,371,952	8,440,000														
147 921-OP	Office Supplies & Expenses	0	2,908,000														
148 922-OP	Admin Expenses Transferred - CR	0	(72,000)														
149 923-OP	Outside Services Employed	7,610	5,881,000														
150 924-OP	Property Insurance Premium	13,831	298,000														
151 925-OP	Inquiries & Damages	121,971	769,000														
152 926-OP	Employee Pension & Benefits	0	1,570,000														
153 927-OP	Franchise Requirements	0	200,000														
154 928-OP	Regulatory Commission Expenses	431,146	3,025,000														
155 930-OP	Miscellaneous & General Expense	688,868	2,151,000														
156 931-OP	Rents	980	3,580,000														
157 935-MT	Maintenance of General Plant	600,419	1,630,000														
158	Total Administrative & General Expenses	6,216,775	30,380,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000
159																	
160	Total Operating & Maintenance Expenses	23,382,946	813,513,000	0	0	0	0	0	0	(2,061,000)	0	0	53,000	0	0	0	(928,000)
161																	
162 Taxes Other Than Income Taxes																	
163 Property	-Production		5,390,000														
164	-Transmission		2,791,000														
165	-Distribution		2,189,000														
166	-Administrative & General		0														
167 Open			0														
168 Open			0														
169 Open			0														
170 Open			0														
171 State Kwh	Generation-Production		1,123,000														
172 Montana SIT	-Production		(222,000)														
173 Misc	-Production		30,000														
174	-Distribution		0														
175 B&O	-Distribution		7,996,000														
176 Exdse	-Distribution		9,462,000														
177																	
178																	
179																	
180	Total Taxes Other Than Income Taxes	0	28,759,000	0	0	0	0	0	0	0	0	0	0	0	0	0	466,000

AVISTA UTILITIES
Operation and Maintenance Expenses and Other Taxes
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

121 Proforma
122 Pro Forma Results of Operations
123
124

125	(a)	(b)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)		
126	Account Description	Injuries & Damages	Federal Income Tax	Pro Forma Federal Income Tax	Pro Forma Restate Debt	Eliminate Power Costs	Eliminate Acts Rec.	Office Space Chgs to Subs	Restate Excise Franchise Tax	Nez Perce Settlement	Centralia Ref Elimination	Centralia Pft Elimination	PG&E Monetization	Pro Forma Revenue	Pro Forma Power Supply	Pro Forma Coyote Spr II	Pro Forma Small Gen	Pro Forma Exec Comp	Pro Forma Lab & Ben		
127		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Column X	Adj Column Y	Adj Column Z	Adj Column AA	Adj Column AB	Adj Column AC	Adj Column AD	Adj Column AE	Adj Column AF	Adj Column AG	Adj Column AH	Adj Column AI	
128	Customer Information Expenses																				
130	907-OP Supervision																				
131	908-OP Customer Assistance Expenses																				
132	909-OP Advertising																				
133	910-OP Misc Customer Service & Info Exp																				
134	Total Customer Information Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Sales Expenses																				
137	911-OP Supervision																				
138	912-OP Demonstrating & Selling Expenses																				
139	913-OP Advertising Expenses																				
140	916-OP Misc Sales Expenses																				
141	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	Subtotal Expenses	0	0	0	33,871,000	(2,052,000)	40,000	146,000	0	146,000	40,000	(747,000)	0	(9,000)	(679,189,000)	1,875,000	237,000	0	0	0	(84,000)
143																					
144																					
145	Administrative & General Expenses																				
146	920-OP Admin & General Salaries																				
147	921-OP Office Supplies & Expenses																				
148	922-OP Admin Expenses Transferred - CR																				
149	923-OP Outside Services Employed																				
150	924-OP Property Insurance Premium																				
151	925-OP Injuries & Damages	34,000																			
152	928-OP Employee Pension & Benefits																				
153	927-OP Franchise Requirements																				
154	928-OP Regulatory Commission Expenses																				
155	930-OP Miscellaneous & General Expenses																				
156	931-OP Rents																				
157	935-MT Maintenance of General Plant																				
158	Total Administrative & General Expenses	34,000	0	0	0	0	41,000	(86,000)	(113,000)	0	41,000	0	(66,000)	(209,000)	165,000	48,000	0	0	0	0	(531,000)
159																					
160	Total Operating & Maintenance Expenses	34,000	0	0	33,871,000	(2,052,000)	81,000	146,000	(113,000)	146,000	81,000	(747,000)	0	(75,000)	(679,999,000)	2,040,000	285,000	(631,000)	0	0	(1,059,000)
161																					
162	Taxes Other Than Income Taxes																				
163	Property -Production																				
164	-Transmission																				
165	-Distribution																				
166	-Administrative & General																				
167	Open																				
168	Open																				
169	Open																				
170	Open																				
171	State Kwh Generation-Production																				
172	Montana SIT-Production																				
173	Misc -Production																				
174	-Distribution																				
175	B&O -Distribution																				
176	Excise -Distribution																				
177																					
178																					
179																					
180	Total Taxes Other Than Income Taxes	0	0	0	0	0	673,000	0	(281,000)	0	673,000	(131,000)	0	(1,084,000)	0	46,000	320,000	0	0	0	0

AVISTA UTILITIES
Operation and Maintenance Expenses and Other Taxes
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma	Subtotal	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
121 Proforma	Depreciation	Company										of All	
122 Pro Forma Results of Operations	Adj Coil P17	Base Case										Adjustments	
123			0	0	0	0	0	0	0	0	0	0	0
124			0	0	0	0	0	0	0	0	0	0	0
125	(a)	(b)											
126	Customer Information Expenses	Supervision	0	0	0	0	0	0	0	0	0	0	0
127	907-OP	Customer Assistance Expenses	3,583,000									(2,062,000)	3,583,000
128	908-OP	Advertising	57,000									0	57,000
129	909-OP	Misc Customer Service & Info Exp	2,000									0	2,000
130	910-OP	Total Customer Information Expenses	3,642,000	0	0	0	0	0	0	0	0	(2,062,000)	3,642,000
131													
132	Sales Expenses	Supervision	0									0	0
133	911-OP	Demonstrating & Selling Expenses	987,000									(15,000)	987,000
134	912-OP	Advertising Expenses	89,000									0	89,000
135	913-OP	Misc Sales Expenses	0									0	0
136	916-OP	Total Sales Expenses	1,056,000	0	0	0	0	0	0	0	0	(15,000)	1,056,000
137													
138	Subtotal Expenses		134,885,000	0	0	0	0	0	0	0	0	(648,248,000)	134,885,000
139													
140	Administrative & General Expenses	Admin & General Salaries	6,970,000									(1,470,000)	6,970,000
141	920-OP	Office Supplies & Expenses	2,908,000									0	2,908,000
142	921-OP	Admin Expenses Transferred - CR	(108,000)									(36,000)	(108,000)
143	922-OP	Outside Services Employed	5,881,000									0	5,881,000
144	923-OP	Property Insurance Premium	510,000									212,000	510,000
145	924-OP	Injuries & Damages	799,000									30,000	799,000
146	925-OP	Employee Pension & Benefits	1,570,000									0	1,570,000
147	926-OP	Franchise Requirements	83,000									(117,000)	83,000
148	927-OP	Regulatory Commission Expenses	2,780,000									(245,000)	2,780,000
149	928-OP	Miscellaneous & General Expense	2,126,000									(25,000)	2,126,000
150	930-OP	Maintenance of General Plant	3,580,000									0	3,580,000
151	931-OP	Total Administrative & General Expenses	1,641,000									11,000	1,641,000
152													
153	Subtotal		28,740,000	0	0	0	0	0	0	0	0	(1,640,000)	28,740,000
154													
155	Total Operating & Maintenance Expenses		163,625,000	0	0	0	0	0	0	0	0	(649,888,000)	163,625,000
156													
157	Taxes Other Than Income Taxes	Property -Production	5,730,000									340,000	5,730,000
158	163	-Transmission	2,850,000									59,000	2,850,000
159	164	-Distribution	2,488,000									299,000	2,488,000
160	165	-Administrative & General	3,000									3,000	3,000
161	166	Open	0									0	0
162	167	Open	0									0	0
163	168	Open	0									0	0
164	169	Open	0									0	0
165	170	Open	0									0	0
166	171	State Kwh Generation-Production	1,123,000									0	1,123,000
167	172	Montana SIT-Production	(222,000)									0	(222,000)
168	173	Misc -Production	30,000									0	30,000
169	174	-Distribution	0									0	0
170	175	B&O -Distribution	0									(7,986,000)	0
171	176	Excise -Distribution	8,770,000									(682,000)	8,770,000
172													
173													
174													
175													
176													
177													
178													
179													
180													
			0	20,772,000	0	0	0	0	0	0	0	(7,987,000)	20,772,000

AVISTA UTILITIES
Washington Jurisdiction
Electric Utility

Depreciation Expense
For the Year Ended December 31, 2000

181 Proforma
182 Pro Forma Results of Operations

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Account	Description	Notes	System Current Accrual	Deferral Rate Base	Office Bldg. AFUDC Elim.	Colstrip 3 AFUDC	Common AFUDC	Disallowance	MOPFS Def Cost	Weatheriz & DSM Inv.	Customer Advances	Settlement Exchange Power	Hydro Rel Accounting	Eliminate BAO Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense			
183	187	Account Description																			
184	188	Depreciation Expense																			
185	189	Production Plant Depreciation Expense																			
186	190	Steam Production Depr Exp		11,689,868			(213,000)		(164,000)												
187	191	Nuclear Production Depr Exp		0																	
188	192	Hydraulic Production Depr Exp		3,783,401																	
189	193	Other Production Depr Exp		451,820																	
190	194	Total Production Plant Depreciation Expense		15,925,089	10,346,552	0	(213,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0
191	195	Transmission Plant Depreciation Expense																			
192	196	Land & Land Rights Depr Exp																			
193	197	Structures & Improvements Depr Exp		124,653	82,000																
194	198	Station Equipment Depr Exp		178,091	118,000																
195	199	Towers & Fixtures Depr Exp		2,796,905	1,860,000																
196	200	Overhead Conductors & Devices Depr Exp		255,690	169,000																
197	201	Poles & Fixtures Depr Exp		2,306,816	1,526,000																
198	202	Underground Conduit Depr Exp		1,075,060	711,000																
199	203	Underground Conductors & Devices Depr Exp		9,281	6,000																
200	204	Roads & Trails Depr Exp		21,094	14,000																
201	205	Total Transmission Plant Depreciation Expense		6,790,910	4,492,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	206	Distribution Plant Depreciation Expense																			
203	207	Land & Land Rights Depr Exp		0	0																
204	208	Structures & Improvements Depr Exp		165,510	166,000																
205	209	Station Equipment Depr Exp		908,389	912,000																
206	210	Storage Battery Equipment Depr Exp		0	0																
207	211	Poles, Towers & Fixtures Depr Exp		1,183,304	1,197,000																
208	212	Overhead Conductors & Devices Depr Exp		699,496	702,000																
209	213	Underground Conduit Depr Exp		432,647	434,000																
210	214	Underground Conductors & Devices Depr Exp		1,250,976	1,255,000																
211	215	Line Transformers Depr Exp		1,926,890	1,933,000																
212	216	Services Depr Exp		1,300,958	1,306,000																
213	217	Meters Depr Exp		457,141	469,000																
214	218	Installations on Customer Premises Depr Exp		0	0																
215	219	Leased Property on Customer Premises Depr Exp		0	0																
216	220	Street Lights & Signal Systems Depr Exp		689,225	692,000																
217	221	Total Distribution Plant Depreciation Expense		9,056,156	9,024,536	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
218	222	General Plant Depreciation Expense																			
219	223	Computer Software Amort Exp		N/A	920,000																
220	224	Land & Land Rights Depr Exp		1,740	1,000																
221	225	Structures & Improvements Depr Exp		749,702	361,000																
222	226	Office Furniture & Equipment Depr Exp		1,576,103	737,000																
223	227	Transportation Equipment Depr Exp		606,442	284,000																
224	228	Stores Equipment Depr Exp		18,070	8,000																
225	229	Tools, Shop & Garage Equipment Depr Exp		147,154	69,000																
226	230	Laboratory Equipment Depr Exp		130,529	61,000																
227	231	Power Operated Equipment Depr Exp		876,857	410,000																
228	232	Communication Equipment Depr Exp		2,228,618	1,041,000																
229	233	Miscellaneous Equipment Depr Exp		247,452	116,000																
230	234	Total General Plant Depreciation Expense		3,077,716	3,998,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231	235	Total Depreciation Expense		38,833,202	27,892,000	0	(213,000)	0	(164,000)	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Washington Jurisdiction
Electric Utility

Depreciation Expense
For the Year Ended December 31, 2000

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Restate Debt Adj Column S	Eliminate Power Costs Adj Column T	Eliminate Accts Rec. Adj Column U	Office Space Chgs to Subs Adj Column V	Restate Excess Franchise Tax Adj Column W	Net Perce Settlement Adj Col X	Centralia Ref Elimination Adj Col Y	Centralia Pft Elimination Adj Col Z	PGE Monetization Adj Col AA	Pro Forma Revenue Adj Col PF1	Pro Forma Power Supply Adj Col PF2	Pro Forma Coyote Spr II Adj Col PF3	Pro Forma Small Gen Adj Col PF4	Pro Forma Exec Comp Adj Col PF5	Pro Forma Lab & Ben Adj Col PF6
181 Proforma																	
182 Pro Forma Results of Operations																	
183 Depreciation Expense																	
184																	
185 (a) (b)																	
186																	
187 Account Description																	
188																	
189 Depreciation Expense																	
190 Production Plant Depreciation Expense																	
191 31X Steam Production Depr Exp																	
192 32X Nuclear Production Depr Exp																	
193 33X Hydraulic Production Depr Exp																	
194 34X Other Production Depr Exp																	
195 Total Production Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	2,638,000	1,207,000	0	0
196																	
197 Transmission Plant Depreciation Expense																	
198 350 Land & Land Rights Depr Exp																	
199 352 Structures & Improvements Depr Exp																	
200 353 Station Equipment Depr Exp																	
201 354 Towers & Fixtures Depr Exp																	
202 355 Overhead Conductors & Devices Depr Exp																	
203 356 Poles & Fixtures Depr Exp																	
204 357 Underground Conduit Depr Exp																	
205 358 Underground Conductors & Devices Depr Exp																	
206 359 Roads & Trails Depr Exp																	
207 Total Transmission Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208																	
209 Distribution Plant Depreciation Expense																	
210 360 Land & Land Rights Depr Exp																	
211 361 Structures & Improvements Depr Exp																	
212 362 Station Equipment Depr Exp																	
213 363 Storage Battery Equipment Depr Exp																	
214 364 Poles, Towers & Fixtures Depr Exp																	
215 365 Overhead Conductors & Devices Depr Exp																	
216 366 Underground Conduit Depr Exp																	
217 367 Underground Conductors & Devices Depr Exp																	
218 368 Line Transformers Depr Exp																	
219 369 Services Depr Exp																	
220 370 Meters Depr Exp																	
221 371 Installations on Customer Premises Depr Exp																	
222 372 Leased Property on Customer Premises Depr E																	
223 373 Street Lights & Signal Systems Depr Exp																	
224 Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225																	
226 General Plant Depreciation Expense																	
227 303.1X Computer Software Amort Exp																	
228 389 Land & Land Rights Depr Exp																	
229 390 Structures & Improvements Depr Exp																	
230 391 Office Furniture & Equipment Depr Exp																	
231 392 Transportation Equipment Depr Exp																	
232 393 Stores Equipment Depr Exp																	
233 394 Tools, Shop & Garage Equipment Depr Exp																	
234 395 Laboratory Equipment Depr Exp																	
235 396 Power Operated Equipment Depr Exp																	
236 397 Communication Equipment Depr Exp																	
237 398 Miscellaneous Equipment Depr Exp																	
238 Total General Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239																	
240 Total Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	2,638,000	1,207,000	0	0

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Depreciation Expense
For the Year Ended December 31, 2000

181 Proforma
182 Pro Forma Results of Operations
183

(a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201
Account Description	Pro Forma	Subtotal	Company	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
	Depreciation	Base Case	Base Case												of All	Adjustments	
	Adj Col PF7																

189 Depreciation Expense

190 Production Plant Depreciation Expense

191 31X Steam Production Depr Exp 227,000 6,791,000

192 32X Nuclear Production Depr Exp 0

193 33X Hydraulic Production Depr Exp 731,000 3,188,000

194 34X Other Production Depr Exp (138,000) 4,000,000

195 Total Production Plant Depreciation Expense 820,000 13,979,000

196

197 Transmission Plant Depreciation Expense

198 350 Land & Land Rights Depr Exp 0 82,000

199 352 Structures & Improvements Depr Exp (5,000) 113,000

200 353 Station Equipment Depr Exp (67,000) 1,781,000

201 354 Towers & Fixtures Depr Exp (10,000) 159,000

202 355 Overhead Conductors & Devices Depr Exp (68,000) 1,428,000

203 356 Poles & Fixtures Depr Exp 26,000 737,000

204 357 Underground Conduits & Devices Depr Exp 0 6,000

205 358 Underground Conductors & Devices Depr Exp (1,000) 13,000

206 359 Roads & Trails Depr Exp 0 16,000

207 Total Transmission Plant Depreciation Expense (165,000) 4,335,000

208

209 Distribution Plant Depreciation Expense

210 360 Land & Land Rights Depr Exp 0

211 361 Structures & Improvements Depr Exp (22,000) 144,000

212 362 Station Equipment Depr Exp 64,000 976,000

213 363 Storage Battery Equipment Depr Exp 0

214 364 Poles, Towers & Fixtures Depr Exp 342,000 1,539,000

215 365 Overhead Conductors & Devices Depr Exp 20,000 722,000

216 366 Underground Conduits & Devices Depr Exp 8,000 442,000

217 367 Underground Conductors & Devices Depr Exp (215,000) 1,040,000

218 368 Line Transformers Depr Exp (63,000) 1,870,000

219 369 Services Depr Exp (305,000) 1,001,000

220 370 Meters Depr Exp 65,000 524,000

221 371 Installations on Customer Premises Depr Exp 0

222 372 Leased Property on Customer Premises Depr Exp (329,000) 363,000

223 373 Street Lights & Signal Systems Depr Exp 0

224 Total Distribution Plant Depreciation Expense (435,000) 8,621,000

225

226 General Plant Depreciation Expense

227 303.1X Computer Software Amort Exp 889,000

228 389 Land & Land Rights Depr Exp 0 1,000

229 390 Structures & Improvements Depr Exp (6,000) 345,000

230 391 Office Furniture & Equipment Depr Exp 436,000 1,173,000

231 392 Transportation Equipment Depr Exp (163,000) 121,000

232 393 Stores Equipment Depr Exp 3,000 11,000

233 394 Tools, Shop & Garage Equipment Depr Exp 20,000 89,000

234 395 Laboratory Equipment Depr Exp 4,000 65,000

235 396 Power Operated Equipment Depr Exp (385,000) 75,000

236 397 Communication Equipment Depr Exp 594,000 1,635,000

237 398 Miscellaneous Equipment Depr Exp 145,000 261,000

238 Total General Plant Depreciation Expense 667,000 4,665,000

239

240 Total Depreciation Expense 897,000 31,600,000

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

241 Proforma
242 Pro Forma Results of Operations
243
244

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
Account Description	Notes	Expense	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Co-strip 3 AFUDC Elim.	Co-strip Common AFUDC	Kettle Falls Disallowance	MOPS Def Cost	Weatheritz & DSM Inv.	Customer Advances	Settlement Exchange Power	Hydro Rel Accounting	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense				
245		9,000																		
246		216,000																		
247		2,448,000						191,000			(2,448,000)									
248		32,000																		
249		(15,000)																		
250		2,690,000	0	0	0	0	0	191,000	0	0	0	0	0	0	0	0	0	0	0	0
251		30,592,000	0	0	0	0	(164,000)	191,000	0	0	0	0	0	0	0	0	0	0	0	0
252		0																		
253		(16,644,000)									5,028,000									
254		(729,000)																		
255		0																		
256		0																		
257		0																		
258		0																		
259		0																		
260		0																		
261		0																		
262		0																		
263		0																		
264		0																		
265		0																		
266		0																		
267		0																		
268		(17,373,000)	0	0	0	0	0	0	0	0	5,028,000	0	0	0	0	0	0	0	0	0
269		0																		
270		(21,140,000)							721,000				(19,000)		(163,000)		115,000			0
271		0																		
272		0																		
273		17,586,000					56,000				440,000									
274		851,927,000	0	0	0	0	(103,000)	124,000	(1,340,000)	0	3,020,000	34,000	(8,053,000)	303,000	(213,000)	1,000				
275		0																		
276		0																		
277		0																		
278		0																		
279		231,295,000																		
280		24,241,000																		
281		573,245,000																		
282		0																		
283		0																		
284		828,781,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
285		228,000																		
286		301,000																		
287		1,410,000																		
288		16,200,000																		
289		0																		
290		18,139,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291		846,920,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
292		(5,007,000)	0	0	0	0	108,000	(124,000)	1,340,000	0	(3,020,000)	(84,000)	(105,000)	(303,000)	213,000	(1,000)				
293		0																		
294		0																		
295		0																		
296		0																		
297		0																		
298		0																		
299		0																		
300		0																		

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2000

241 Proforma
242 Pro Forma Results of Operations
243

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages	Federal Income Tax	Pro Forma R	Eliminate Debt	Eliminate Power Costs	Office Space Chgs to Subs	Restate Excise Franchise Tax	Naz Perce Settlement	Centralia Ref Elimination	Centralia Plt Elimination	PGE Monetization	Pro Forma Revenue	Pro Forma Power Supply	Pro Forma Coyote Spr II	Pro Forma Small Gen	Pro Forma Exec Comp	Pro Forma Lab & Ben
	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Col X	Adj Col Y	Adj Col Z	Adj Col AA	Adj Col PF1	Adj Col PF2	Adj Col PF3	Adj Col PF4	Adj Col PF5	Adj Col PF6
244																	
245																	
246																	
247																	
248																	
249																	
250																	
251																	
252																	
253																	
254																	
255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256	0	0	0	0	0	0	0	0	0	(657,000)	0	0	0	2,639,000	1,207,000	0	0
257																	
258																	
259																	
260									16,644,000								
261											(1,047,000)						
262																	
263																	
264																	
265																	
266																	
267																	
268																	
269																	
270																	
271																	
272	(12,000)	(353,000)	(384,000)		718,000	13,000	138,000	(51,000)	9,000	537,000	366,000	(9,411,000)	45,452,000	(1,653,000)	(634,000)	186,000	370,000
273																	
274																	
275																	
276		(2,430,000)		(12,103,000)													
277	22,000	(2,783,000)	(384,000)	21,768,000	(1,334,000)	(23,000)	(256,000)	95,000	17,407,000	(998,000)	(681,000)	(10,570,000)	(633,946,000)	3,071,000	1,178,000	(345,000)	(688,000)
278																	
279																	
280																	
281									17,424,000			(7,609,000)					
282												(24,241,000)					
283													(639,481,000)				
284												3,502,000					
285																	
286																	
287																	
288																	
289																	
290																	
291																	
292																	
293																	
294																	
295	(22,000)	2,783,000	394,000	(21,768,000)	1,334,000	23,000	256,000	(95,000)	17,000	998,000	681,000	(17,478,000)	84,411,000	(3,071,000)	(1,178,000)	345,000	688,000
296																	
297																	
298																	
299																	
300																	

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2000

241 Proforma
242 Pro Forma Results of Operations
243
244
245
246
247 Account Description
248
249 Amortization
250 Amortization of Limited Term Plant
251 Amortization of Hydro Refinancing Costs
252 Amortization Exch Power / Deferred MOPPS Amort
253 Amortization of Acq. Adj. - Colstrip Common AFUDC
254 Amortization of CO2 Credits
255 Total Amortization Expense
256 Total Depreciation & Amortization Expense
257
258 Other Income Related Items
259 Settlement Exchange Power
260 Centralia Gain Amortization
261 PGE Ratebase Reduction Amortization
262 Open
263 Open
264 Open
265 Open
266 Open
267 Open
268
269
270
271 Total Income Tax- State
272 Total Income Tax- Federal
273
274 Total Investment Tax Credit Amortization
275 Total Deferred Income Tax Expense
276
277 Total Operating Expenses
278
279 Operating Revenues
280 44X From Sale of Electricity (Retail)
281 442 Allocated From Special Contract
282 447 From Sale of Electricity (Wholesale)
283 44XTR Tariff Rider Revenue
284 Total Revenues From Sale or Distribution of Ele
285 Other Operating Revenues
286 451 Miscellaneous Service Revenues
287 453 Sales of Water and Water Power
288 454 Rent From Electric Property
289 456.XX Other Electric Revenues - Wheeling
290 456.XX Other Electric Revenues - Wholesale
291 Total Other Operating Revenues
292
293 Total Operating Revenues
294
295 Total Operating Income
296
297
298
299
300

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma Depreciation Adj Col P17	Subtotal Company Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
245	8,000	17,000	0	0	0	0	0	0	0	0	0	0	8,000	17,000
246	216,000	216,000	0	0	0	0	0	0	0	0	0	0	0	216,000
252	191,000	191,000	0	0	0	0	0	0	0	0	0	0	(2,257,000)	191,000
253	32,000	32,000	0	0	0	0	0	0	0	0	0	0	0	32,000
254	(15,000)	(15,000)	0	0	0	0	0	0	0	0	0	0	0	(15,000)
255	8,000	441,000	0	0	0	0	0	0	0	0	0	0	(2,249,000)	441,000
256	905,000	32,041,000	0	0	0	0	0	0	0	0	0	0	1,459,000	32,041,000
257														
258														
259		5,028,000											5,028,000	5,028,000
260		0											16,644,000	0
261		(1,776,000)											(1,047,000)	(1,776,000)
262		0											0	0
263		0											0	0
264		0											0	0
265		0											0	0
266		0											0	0
267		0											0	0
268		0											0	0
269		3,252,000											20,625,000	3,252,000
270		0											0	0
271		14,671,000											35,811,000	14,671,000
272		0											0	0
273		(317,000)											(14,354,000)	3,232,000
274		588,000											(614,334,000)	237,583,000
275		237,583,000											1,671,000	232,966,000
276		0											(24,241,000)	0
277		33,764,000											(539,481,000)	33,764,000
278		3,802,000											3,802,000	3,802,000
279		0											(558,249,000)	270,532,000
280		232,966,000											0	228,000
281		0											(23,000)	278,000
282		33,764,000											(56,000)	1,352,000
283		3,802,000											(9,897,000)	6,213,000
284		270,532,000											0	0
285		228,000											(10,068,000)	8,071,000
286		278,000											(568,317,000)	278,603,000
287		1,352,000											0	0
288		6,213,000											0	0
289		0											0	0
290		8,071,000											0	0
291		0											0	0
292		0											0	0
293		278,603,000											0	0
294		0											0	0
295		(588,000)											0	0
296		41,010,000											0	0
297		0											0	0
298		0											0	0
299		0											0	0
300		0											0	0

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2000

301 Proforma	(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
302 Pro Forma Results of Operations	Account Description	Balance	Notes	System Current	Per Books	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elm.	Colstrip Common AFUDC	Kettle Falls Disallowance	MOPPS Def Cost	Weatheritz & DSM Inv.	Customer Advances	Settlement Exchange Power	Hydro Rel Accounting	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	
303																				
304																				
305		10,000																		
306		9,966,000																		
307		668,000																		
308		4,473,000																		
309	Rate Base	15,127,000																		
310	Plant In Service																			
311	<i>Intangible Plant</i>																			
312	301-XX Organization	10,000																		
313	302-XX Franchises & Consents	9,966,000																		
314	303-00 Miscellaneous	668,000																		
315	303-1X Miscellaneous - Computer Software	4,473,000																		
316	Total Intangible Plant	15,127,000																		
317																				
318	<i>Production Plant</i>																			
319	31X Steam Production	253,616,000						(7,073,000)	682,000	(5,248,000)										
320	32X Nuclear Production	0																		
321	33X Hydraulic Production	183,291,000																		
322	34X Other Production	8,591,000																		
323	Total Production Plant	455,498,000						(7,073,000)	682,000	(5,248,000)										
324																				
325	<i>Transmission Plant</i>																			
326	350 Land & Land Rights	8,052,000																		
327	352 Structures & Improvements	5,183,000																		
328	353 Station Equipment	67,167,000																		
329	354 Towers & Fixtures	11,308,000																		
330	355 Poles & Fixtures	46,399,000																		
331	356 Overhead Conductors & Devices	41,072,000																		
332	357 Underground Conduit	870,000																		
333	358 Underground Conductors & Devices	373,000																		
334	359 Roads & Trails	1,203,000																		
335	Total Transmission Plant	181,627,000																		
336																				
337	<i>Distribution Plant</i>																			
338	360 Land & Land Rights	3,062,000																		
339	361 Structures & Improvements	6,754,000																		
340	362 Station Equipment	39,065,000																		
341	363 Storage Battery Equipment	0																		
342	364 Poles, Towers & Fixtures	82,210,000																		
343	365 Overhead Conductors & Devices	55,233,000																		
344	366 Underground Conduit	23,442,000																		
345	367 Underground Conductors & Devices	46,437,000																		
346	368 Line Transformers	70,636,000																		
347	369 Services	46,922,000																		
348	370 Meters	15,981,000																		
349	371 Installations on Customer Premises	0																		
350	372 Leased Property on Customer Premises	0																		
351	373 Street Lights & Signal Systems	10,220,000																		
352	Total Distribution Plant	398,952,000																		
353																				
354	<i>General Plant</i>																			
355	389 Land & Land Rights	727,000																		
356	390 Structures & Improvements	9,810,000																		
357	391 Office Furniture & Equipment	8,904,000																		
358	392 Transportation Equipment	6,158,000																		
359	393 Stores Equipment	402,000																		
360	394 Tools, Shop & Garage Equipment	2,199,000																		

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2000

301 Proforma
302 Pro Forma Results of Operations
303

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages	Federal Income Tax	Pro Forma Residual Debt	Eliminate Power Costs	Eliminate Accts Rec.	Office Space Chgs to Subs	Residual Excise Franchise Tax	Nez Perce Settlement	Centralia Ref Elimination	Centralia Pk Elimination	PGE Monetization	Pro Forma Revenue	Power Supply	Pro Forma Coyote Spr II	Pro Forma Small Gen	Pro Forma Exec Comp	Pro Forma Lab & Ben
	Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Column W	Adj Column X	Adj Col Y	Adj Col Z	Adj Col AA	Adj Col AB	Adj Col AC	Adj Col AD	Adj Col AE	Adj Col AF	Adj Col AG
304																	
305																	
306																	
307																	
308																	
309	Rate Base																
310	Plant In Service																
311	<i>Intangible Plant</i>																
312	301.XX																
313	302.XX																
314	303.00																
315	303.1X																
316	Miscellaneous - Computer Software																
317	Total Intangible Plant																
318	<i>Production Plant</i>																
319	31X																
320	32X																
321	33X																
322	34X																
323	Total Production Plant																
324																	
325	<i>Transmission Plant</i>																
326	350																
327	352																
328	353																
329	354																
330	355																
331	356																
332	357																
333	358																
334	359																
335	Total Transmission Plant																
336																	
337	<i>Distribution Plant</i>																
338	360																
339	361																
340	362																
341	363																
342	364																
343	365																
344	366																
345	367																
346	368																
347	369																
348	370																
349	371																
350	372																
351	373																
352	Total Distribution Plant																
353																	
354	<i>General Plant</i>																
355	389																
356	390																
357	391																
358	392																
359	393																
360	394																

AVISTA UTILITIES
Washington, Jurisdiction
Electric Utility

Plant In Service
For the Year Ended December 31, 2000

301 Proforma
302 Pro Forma Results of Operations
303
304

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
305 (e) (b)	Pro Forma	Subtotal	Company	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
306	Depreciation	Adj Col PF7	Base Case												of All	Adjustments
307 Account Description																
308																
309 Rate Base																
310 Plant In Service																
311 <i>Intangible Plant</i>																
312 301.XX Organization		10,000													0	10,000
313 302.XX Franchises & Consents		9,986,000													0	9,986,000
314 303.00 Miscellaneous		658,000													0	658,000
315 303.1X Miscellaneous - Computer Software		4,473,000													0	4,473,000
316 Total Intangible Plant		15,127,000													0	15,127,000
317																
318 <i>Production Plant</i>																
319 31X Steam Production		227,981,000													(25,635,000)	227,981,000
320 32X Nuclear Production		0													0	0
321 33X Hydraulic Production		183,291,000													0	183,291,000
322 34X Other Production		98,089,000													89,508,000	98,089,000
323 Total Production Plant		519,371,000													63,873,000	519,371,000
324																
325 <i>Transmission Plant</i>																
326 350 Land & Land Rights		8,049,000													(3,000)	8,049,000
327 352 Structures & Improvements		5,179,000													(4,000)	5,179,000
328 353 Station Equipment		67,091,000													(76,000)	67,091,000
329 354 Towers & Fixtures		11,295,000													(13,000)	11,295,000
330 355 Poles & Fixtures		46,397,000													(2,000)	46,397,000
331 356 Overhead Conductors & Devices		41,064,000													(8,000)	41,064,000
332 357 Underground Conduit		370,000													0	370,000
333 358 Underground Conductors & Devices		873,000													0	873,000
334 359 Roads & Trails		1,203,000													0	1,203,000
335 Total Transmission Plant		181,521,000													(106,000)	181,521,000
336																
337 <i>Distribution Plant</i>																
338 360 Land & Land Rights		3,062,000													0	3,062,000
339 361 Structures & Improvements		6,754,000													0	6,754,000
340 362 Station Equipment		39,055,000													0	39,055,000
341 363 Storage Battery Equipment		0													0	0
342 364 Poles, Towers & Fixtures		82,210,000													0	82,210,000
343 365 Overhead Conductors & Devices		55,233,000													0	55,233,000
344 366 Underground Conduit		23,442,000													0	23,442,000
345 367 Underground Conductors & Devices		45,437,000													0	45,437,000
346 368 Line Transformers		70,636,000													0	70,636,000
347 369 Services		46,922,000													0	46,922,000
348 370 Meters		15,981,000													0	15,981,000
349 371 Installations on Customer Premises		0													0	0
350 372 Leased Property on Customer Premises		0													0	0
351 373 Street Lights & Signal Systems		10,220,000													0	10,220,000
352 Total Distribution Plant		398,952,000													0	398,952,000
353																
354 <i>General Plant</i>																
355 389 Land & Land Rights		727,000													0	727,000
356 390 Structures & Improvements		9,810,000													0	9,810,000
357 391 Office Furniture & Equipment		8,904,000													0	8,904,000
358 392 Transportation Equipment		6,158,000													0	6,158,000
359 393 Stores Equipment		402,000													0	402,000
360 394 Tools, Shop & Garage Equipment		2,199,000													0	2,199,000

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2000

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Notes	System Current Balance	Balance Per Books	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elim.	Colstrip Common AFUDC	Disallowance	MOPS Def Cost	Weatheritz & DSM Inv.	Customer Advances	Settlement Exchange Power	Hydro Rel Accounting	Eliminate BAO Tax	Pro Forma Property Tax Expense	Uncollectible Expense	Regulatory				
361 Proforma																					
362 Pro Forma Results of Operations																					
363																					
364																					
365			2,067,000																		
366			10,489,000																		
367			17,516,000																		
368			120,000																		
369			56,402,000																		
370			1,109,606,000			(7,073,000)	682,000	(5,248,000)													
371																					
372																					
373																					
374																					
375																					
376																					
377																					
378																					
379																					
380																					
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419																					
420																					

AVISTA UTILITIES
Plant in Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

361 Proforma
362 Pro Forma Results of Operations
363

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Rstbte Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Eliminate Accts Rec. Adj Column U	Office Space Chgs to Subs Adj Column V	Resbte Exclse Franchise Tax Adj Column W	Settlement Adj Column X	Centralia Ref Elimination Adj Col Y	Centralia Pft Elimination Adj Col Z	Monetalization Adj Col AA	Revenue Adj Col PF1	Power Supply Adj Col PF2	Pro Forma Coyote-Spr II Adj Col PF3	Pro Forma Small Gen Adj Col PF4	Pro Forma Exec Comp Adj Col PFS	Pro Forma Lab & Ben Adj Col PFF
364	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
365																	
366																	
367																	
368																	
369																	
370																	
371																	
372																	
373																	
374																	
375																	
376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
377	0	0	0	0	0	0	0	0	0	(14,102,000)	0	0	62,269,000	27,239,000	0	0	0
378																	
379																	
380																	
381																	
382																	
383																	
384																	
385																	
386																	
387										(9,971,000)							
388																	
389																	
390																	
391	0	0	0	0	0	0	0	0	0	0	0	0	0	2,859,000	1,698,000	0	0
392																	
393																	
394																	
395										(1,000)							
396										(1,000)							
397										(26,000)							
398										(4,000)							
399										(1,000)							
400										(3,000)							
401																	
402																	
403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404																	
405																	
406																	
407																	
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411																	
412																	
413																	
414																	
415																	
416																	
417																	
418																	
419																	
420	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES		Washington Jurisdiction										Rate Base Page 2B					
Plant In Service and Accumulated Reserve For Depreciation		Electric Utility										20-Nov-01					
For the Year Ended December 31, 2000												10:36 AM					
(a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
361 Proforma	362 Pro Forma Results of Operations	Depreciation	Subtotal	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
363		Adj Col PF7	Company	Base Case												of All	
364																Adjustments	
369	Plant In Service (continued)																
370	General Plant (continued)																
371	Laboratory Equipment		2,067,000														2,067,000
372	Power Operated Equipment		10,469,000														10,469,000
373	Communication Equipment		17,516,000														17,516,000
374	Miscellaneous Equipment		120,000														120,000
375	Total General Plant		58,402,000														58,402,000
376																	
377	Total Plant In Service		1,173,373,000														1,173,373,000
378																	
379																	
380																	
381																	
382																	
383																	
384																	
385	Accumulated Reserve For Depreciation																
386	Production Plant Accumulated Depreciation																
387	Steam Production Accum Depr	113,000	100,336,000													(16,513,000)	100,336,000
388	Nuclear Production Accum Depr		0														0
389	Hydraulic Production Accum Depr	366,000	34,104,000													366,000	34,104,000
390	Other Production Accum Depr	(69,000)	10,778,000													4,477,000	10,778,000
391	Total Production Plant Accum Depr	410,000	145,218,000													(11,670,000)	145,218,000
392																	
393	Transmission Plant Accumulated Depreciation																
394	Land & Land Rights Accum Depr		1,805,000														1,805,000
395	Structures & Improvements Accum Depr	(2,000)	1,437,000													(1,000)	1,437,000
396	Station Equipment Accum Depr	(83,000)	23,948,000													(3,000)	23,948,000
397	Towers & Fixtures Accum Depr	(5,000)	2,781,000													(9,000)	2,781,000
398	Overhead Conductors & Devices Accum Depr	(49,000)	18,367,000													(50,000)	18,367,000
399	Poles & Fixtures Accum Depr	13,000	12,335,000													10,000	12,335,000
400	Underground Conduit Accum Depr		138,000														138,000
401	Underground Conductors & Devices Accum Depr	(1,000)	318,000													(1,000)	318,000
402	Roads & Trails Accum Depr		241,000														241,000
403	Total Transmission Plant Accumulated Depreciation	(77,000)	61,370,000													(113,000)	61,370,000
404																	
405	Distribution Plant Accumulated Depreciation																
406	Land & Land Rights Accum Depr		0														0
407	Structures & Improvements Accum Depr	(11,000)	2,068,000													(11,000)	2,068,000
408	Station Equipment Accum Depr	32,000	11,256,000													32,000	11,256,000
409	Storage Battery Equipment Accum Depr	0	0														0
410	Poles, Towers & Fixtures Accum Depr	171,000	22,499,000													171,000	22,499,000
411	Overhead Conductors & Devices Accum Depr	10,000	16,088,000													10,000	16,088,000
412	Underground Conduit Accum Depr	4,000	3,393,000													4,000	3,393,000
413	Underground Conductors & Devices Accum Depr	(108,000)	2,420,000													(108,000)	2,420,000
414	Line Transformers Accum Depr	(81,000)	24,930,000													(81,000)	24,930,000
415	Services Accum Depr	(153,000)	16,351,000													(153,000)	16,351,000
416	Meters Accum Depr	33,000	5,076,000													33,000	5,076,000
417	Installations on Customer Premises Accum Depr	0	0													0	0
418	Leased Property on Customer Premises Accum Depr	0	0													0	0
419	Street Lights & Signal Systems Accum Depr	(165,000)	6,645,000													(165,000)	6,645,000
420	Total Distribution Plant Accumulated Depreciation	(218,000)	110,666,000													(218,000)	110,666,000

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Notes	System Current Balance	Balance Per Books	Deferred FIT Rate Base	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elim.	Colstrip Common AFUDC	Kettle Falls Disallowance	MOPFS Def Cost	Weatheritz & DSM Inv.	Customer Advances	Settlement Exchange	Power Accounting	Hydro Rel	Eliminate BAO Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense			
421 Profoma																					
422 Pro Forma Results of Operations																					
423																					
424																					
425																					
426																					
427 Account Description																					
428																					
429 Accumulated Reserve for Depreciation (continued)																					
430 General Plant Accumulated Depreciation																					
431 389 Land & Land Rights Accum Depr		31,831	16,000																		
432 390 Structures & Improvements Accum Depr		5,178,837	2,560,000																		
433 391 Office Furniture & Equipment Accum Depr		6,488,646	3,207,000																		
434 392 Transportation Equipment Accum Depr	8,100,000		8,100,000																		
435 393 Stores Equipment Accum Depr		204,620	101,000																		
436 394 Tools, Shop & Garage Equipment Accum Depr		1,027,438	508,000																		
437 395 Laboratory Equipment Accum Depr		1,058,182	523,000																		
438 396 Power Operated Equipment Accum Depr		6,907,805	3,414,000																		
439 397 Communication Equipment Accum Depr		10,338,917	5,110,000																		
440 398 Miscellaneous Equipment Accum Depr		49,309	24,000																		
441 Total General Plant Accumulated Depreciation	15,461,447	31,283,585	23,563,000																		
442																					
443 Total Accumulated Reserve for Depreciation		469,541,663	352,818,000			(3,571,000)	0	(3,084,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
444																					
445 Amortization																					
446 Accum Amortization of Limited Term Plant			221,000																		
447 Accum Amortization of Intangible Plant Software			1,473,000																		
448 Accum Amortization of Hydro Relicensing Costs			170,000																		
449 Accum Amortization of PGE Buydown Balance																					
450 Total Amortization		0	1,864,000																		
451																					
452 Total Accum Reserve for Depreciation & Amortization		469,541,663	354,682,000			(3,571,000)	0	(3,084,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
453																					
454 Total Net Plant			754,924,000			(3,502,000)	682,000	(2,164,000)													
455 Total Customer Advances For Construction			0																		
456 Total Accumulated Deferred Investment Tax Credits			0																		
457																					
458 Total Accumulated Deferred Income Taxes			0	(105,775,000)	395,000			850,000													
459																					
460 Total Accumulated Deferred Income Taxes			0	(105,775,000)	395,000			850,000													
461																					
462 Other Rate Base Items																					
463 Gain on Sale of General Office Building																					
464 DSM & Weatherization																					
465 Deferred MOPFS Cost													127,000								
466 PGE Buydown Rate Base Adjustment																					
467 Open																					
468																					
469 Total Working Capital																					
470																					
471 Total Miscellaneous Rate Base Items			0	(105,775,000)	(735,000)	0	0	850,000	127,000	0	(848,000)	0	0	0	0	0	0	0	0	0	0
472																					
473 Total Rate Base			754,924,000	(105,775,000)	(735,000)	(3,502,000)	682,000	(1,314,000)	127,000	0	(848,000)	0	0	0	0	0	0	0	0	0	0
474																					
475 Non-Additive Items																					
476																					
477 Interest																					
478																					
479																					
480																					

Crossfoot Error Test
FALSE
no errors found

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

421 Proforma
422 Pro Forma Results of Operations
423

424	(a)	(b)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	
425	Account	Description	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Restate Debt Adj Column S	Eliminate Power Costs Adj Column T	Eliminate Accts Rec. Adj Column U	Office Space Chgs to Subs Adj Column V	Restate Excise Franchises Tax Adj Column W	Nez Perce Settlement Adj Col X	Centralia Ref Elimination Adj Col Y	Centralia Pft Elimination Adj Col Z	PGE Monetization Adj Col AA	Pro Forma Revenue Adj Col PF1	Pro Forma Power Supply Adj Col PF2	Pro Forma Coyote Spr II Adj Col PF3	Pro Forma Small Gen Adj Col PF4	Pro Forma Exec Comp Adj Col PF5	Pro Forma Lab & Ben Adj Col PF6	
426	429	Accumulated Reserve for Depreciation (continued)																		
427	430	General Plant Accumulated Depreciation																		
428	431	Land & Land Rights Accum Depr																		
429	432	Structures & Improvements Accum Depr																		
430	433	Office Furniture & Equipment Accum Depr																		
431	434	Transportation Equipment Accum Depr																		
432	435	Stores Equipment Accum Depr																		
433	436	Tools, Shop & Garage Equipment Accum Depr																		
434	437	Laboratory Equipment Accum Depr																		
435	438	Power Operated Equipment Accum Depr																		
436	439	Communication Equipment Accum Depr																		
437	440	Miscellaneous Equipment Accum Depr																		
438	441	Total General Plant Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
439	442	Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
440	443	Amortization																		
441	444	Accum Amortization of Limited Term Plant																		
442	445	Accum Amortization of Intangible Plant-Software																		
443	446	Accum Amortization of Hydro Relicensing Costs																		
444	447	Accum Amortization of PGE Buydown Balance																		
445	448	Total Amortization	0	0	0	0	0	0	0	0	0	0	(4,537,000)	0	0	0	0	0	0	0
446	449	Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	(4,537,000)	0	0	0	0	0	0	0
447	450	Total Net Plant	0	0	0	0	0	0	0	0	0	0	(4,537,000)	0	0	0	0	0	0	0
448	451	Total Customer Advances For Construction																		
449	452	Total Accumulated Deferred Investment Tax Credits																		
450	453	Total Accumulated Deferred Income Taxes																		
451	454	Other Rate Base Items																		
452	455	Gain on Sale of General Office Building																		
453	456	DSM & Weatherization																		
454	457	Deferred MOPS Cost																		
455	458	PGE Buydown Rate Base Adjustment																		
456	459	Open																		
457	460	Total Working Capital																		
458	461	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	0	0	(14,265,000)	0	0	0	0	0	0	0
459	462	Total Rate Base	0	0	0	0	0	0	0	0	0	0	(14,265,000)	0	0	0	0	0	0	0
460	463	Non-Additive Items																		
461	464	Interest																		
462	465																			
463	466																			
464	467																			
465	468																			
466	469																			
467	470																			
468	471																			
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473	476																			
474	477																			
475	478																			
476	479																			
477	480																			

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2000

Washington Jurisdiction
Electric Utility

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma	Subtotal	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
	Depreciation	Company													of All	
	Adj Col PF7	Base Case													Adjustments	
421 Proforma																
422 Pro Forma Results of Operations																
423																
424																
425 (a) (b)																
426																
427 Account Description																
428 Accumulated Reserve for Depreciation (continued)																
430 General Plant Accumulated Depreciation																
431 389 Land & Land Rights Accum Depr		16,000													0	16,000
432 390 Structures & Improvements Accum Depr	(3,000)	2,557,000													(3,000)	2,557,000
433 391 Office Furniture & Equipment Accum Depr	218,000	3,425,000													218,000	3,425,000
434 392 Transportation Equipment Accum Depr	(82,000)	8,018,000													(82,000)	8,018,000
435 393 Stores Equipment Accum Depr	2,000	103,000													2,000	103,000
436 394 Tools, Shop & Garage Equipment Accum Depr	10,000	518,000													10,000	518,000
437 395 Laboratory Equipment Accum Depr	2,000	525,000													2,000	525,000
438 396 Power Operated Equipment Accum Depr	(168,000)	3,246,000													(168,000)	3,246,000
439 397 Communication Equipment Accum Depr	297,000	5,407,000													297,000	5,407,000
440 398 Miscellaneous Equipment Accum Depr	73,000	97,000													73,000	97,000
441 Total General Plant Accumulated Depreciation	349,000	23,912,000	0	0	0	0	0	0	0	0	0	0	0	0	349,000	23,912,000
442																
443 Total Accumulated Reserve for Depreciation	464,000	341,166,000	0	0	0	0	0	0	0	0	0	0	0	0	(11,652,000)	341,166,000
444																
445 Amortization																
446 Accum Amortization of Limited Term Plant		221,000													0	221,000
447 Accum Amortization of Intangible Plant/Software	(11,000)	1,462,000													(11,000)	1,462,000
448 Accum Amortization of Hydro Relicensing Costs		170,000													0	170,000
449 Accum Amortization of PGE Buydown Balance		(4,587,000)													(4,587,000)	(4,587,000)
450 Total Amortization	(11,000)	(2,794,000)	0	0	0	0	0	0	0	0	0	0	0	0	(4,598,000)	(2,794,000)
451																
452 Total Accum Reserve for Depreciation & Amortization	453,000	338,432,000	0	0	0	0	0	0	0	0	0	0	0	0	(16,250,000)	338,432,000
453																
454 Total Net Plant	(453,000)	834,941,000	0	0	0	0	0	0	0	0	0	0	0	0	80,017,000	834,941,000
455 Total Customer Advances For Construction		(848,000)													(848,000)	(848,000)
456																
457 Total Accumulated Deferred Investment Tax Credits		0													0	0
458																
459 Total Accumulated Deferred Income Taxes	158,000	(105,479,000)													(105,479,000)	(105,479,000)
460																
461 Other Rate Base Items																
462 Gain on Sale of General Office Building		(1,130,000)													(1,130,000)	(1,130,000)
463 DSM & Weatherization		0													0	0
464 Deferred MOPPS Cost		127,000													127,000	127,000
465 PGE Buydown Rate Base Adjustment		(14,205,000)													(14,205,000)	(14,205,000)
466																
467 Total Working Capital		0													0	0
468																
469 Total Miscellaneous Rate Base Items	158,000	(121,535,000)	0	0	0	0	0	0	0	0	0	0	0	0	(121,535,000)	(121,535,000)
470																
471 Total Rate Base	(295,000)	713,406,000	0	0	0	0	0	0	0	0	0	0	0	0	(41,518,000)	713,406,000
472																
473 Non-Additive Items																
474																
475 Interest		35,100,000													286,000	35,100,000
476																
477																
478																
479																
480																

BEFORE THE WASHINGTON UTILITIES &
TRANSPORTATION COMMISSION

DOCKET NO. UE-01_____

Exhibit No. ____ (TLK-3)
Witness: Tara L. Knox, Avista Corp.

AVISTA UTILITIES
Electric System - Washington Jurisdiction
Alternate Scenario Result Summary
For The Twelve Months Ended December 31, 2000

Line No	Description	Washington Electric System Total				Peak Credit Basic Customer			
		Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49		
1	Production	138,898,915	57,608,160	12,894,139	44,863,958	20,296,032	2,578,285	658,341	
2	Transmission	25,370,810	9,916,136	2,667,769	8,806,031	3,407,351	457,664	115,859	
3	Distribution	68,696,275	32,243,704	9,163,092	19,751,011	3,695,617	1,105,052	2,737,800	
4	Total Current Rate Revenue	232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000	
5	Rate of Return at Current Rates	5.75%	4.49%	9.00%	7.55%	4.39%	5.34%	5.59%	
6	Return Ratio	1.00	0.78	1.57	1.31	0.76	0.93	0.97	

Alternate Scenario No. 1	Description	Docket No. UE-991606 Last Case Method			
		Production	Transmission	Distribution	Total
7	Production	128,021,916	50,926,880	11,855,901	42,900,906
8	Transmission	23,270,244	8,422,711	2,444,397	8,566,349
9	Distribution	81,673,840	40,418,409	10,424,702	21,953,744
10	Total Current Rate Revenue	232,966,000	99,768,000	24,725,000	73,421,000
11	Rate of Return at Current Rates	5.75%	4.07%	8.86%	8.10%
12	Return Ratio	1.00	0.71	1.54	1.41

Alternate Scenario No. 2	Description	Production/Transmission by Straight Fixed Variable			
		Production	Transmission	Distribution	Total
13	Production	138,734,154	58,539,157	12,952,963	44,090,239
14	Transmission	25,302,557	10,367,225	2,692,937	8,458,408
15	Distribution	68,929,289	30,861,618	9,079,100	20,872,352
16	Total Current Rate Revenue	232,966,000	99,768,000	24,725,000	73,421,000
17	Rate of Return at Current Rates	5.75%	4.11%	8.88%	8.12%
18	Return Ratio	1.00	0.72	1.54	1.41

AVISTA UTILITIES
Electric System - Washington Jurisdiction
Alternate Scenario Result Summary
Revenue to Cost Analysis
For The Twelve Months Ended December 31, 2000

Line No	Description	Washington Electric System		Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49
		Total							
Peak Credit Basic Customer									
1	Production	139,258,303	62,954,949	10,596,909	40,111,862	22,280,173	2,649,396	665,014	
2	Transmission	25,468,676	11,597,921	1,940,770	7,289,900	4,041,636	480,406	118,043	
3	Distribution	68,239,021	36,821,137	6,890,142	16,182,829	4,411,051	1,159,283	2,774,580	
4	Total Uniform Cost	232,966,000	111,374,007	19,427,821	63,584,591	30,732,860	4,289,085	3,557,637	
5	Current Rate Revenue	232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000	
6	Revenue to Cost Ratio	1.00	0.90	1.27	1.15	0.89	0.97	0.99	

Alternate Scenario No. 1

Docket No. UE-991606 Last Case Method

7	Production	128,046,549	57,783,435	9,740,419	36,938,784	20,526,911	2,441,150	615,851	
8	Transmission	23,253,096	10,588,990	1,771,938	6,655,734	3,690,045	438,615	107,774	
9	Distribution	81,666,355	47,162,830	8,110,144	17,234,128	5,390,253	1,276,262	2,492,738	
10	Total Uniform Cost	232,966,000	115,535,255	19,622,500	60,828,647	29,607,209	4,156,026	3,216,363	
11	Current Rate Revenue	232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000	
12	Revenue to Cost Ratio	1.00	0.86	1.26	1.21	0.93	1.00	1.09	

Alternate Scenario No. 2

Production/Transmission by Straight Fixed Variable

13	Production	139,258,303	66,157,991	10,700,438	38,359,257	21,019,691	2,492,070	528,855	
14	Transmission	25,468,676	12,781,884	1,979,038	6,642,072	3,575,716	422,253	67,714	
15	Distribution	68,239,021	36,825,000	6,890,267	16,180,715	4,409,531	1,159,093	2,774,415	
16	Total Uniform Cost	232,966,000	115,764,875	19,569,742	61,182,045	29,004,937	4,073,416	3,370,984	
17	Current Rate Revenue	232,966,000	99,768,000	24,725,000	73,421,000	27,399,000	4,141,000	3,512,000	
18	Revenue to Cost Ratio	1.00	0.86	1.26	1.20	0.94	1.02	1.04	