

	A	B	C	D	E	F	G	H	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTMENT								
3	1998 A & G EXPENSE ASSIGNMENT TO FUNCTIONAL CATEGORY BY ROLLUP RA BY ACCOUNT								
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7									
8									
9	Clearing Entries/Adj (fin)	920	corp/general	\$219,579.67	\$119,776.73	\$38,487.30	\$17,073.66	\$0.00	\$0.00
10	Corporate Development (code)	920	corp/general	\$147,768.43	\$80,605.00	\$37,147.91	\$16,479.48	\$23,569.96	\$3,980.78
11	General Services (gnrl)	920	corp/general	\$339,923.53	\$185,422.12	\$85,542.53	\$37,948.22	\$55,099.84	\$9,305.93
12	Government Relations (govt)	920	corp/general	\$415,761.71	\$226,790.48	\$61,019.23	\$27,069.24	\$16,421.81	\$2,773.51
13	Information Services (info)	920	corp/general	\$622,410.92	\$339,513.87	\$156,631.13	\$69,484.40	\$100,889.58	\$17,039.45
14	Rates and Tariffs (rates)	920	corp/general	\$155,974.07	\$85,081.03	\$39,614.81	\$17,573.85	\$22,220.81	\$3,752.92
15	Telecommunications (supp)	920	corp/general	\$194,817.55	\$106,269.44	\$50,239.94	\$22,287.35	\$28,538.39	\$4,819.91
16	Corporate Communications (oh14)	920	corp/general	\$63,534.25	\$34,656.78	\$15,847.16	\$7,030.09	\$10,207.50	\$1,723.97
17	Excecutive (0001)	920	corp/general	\$2,329,487.86	\$1,270,693.41	\$584,878.47	\$259,462.67	\$367,505.31	\$62,068.74
18	Human Resources (0002)	920	corp/general	\$646,773.70	\$352,803.33	\$162,762.08	\$72,204.20	\$104,838.66	\$17,706.42
19	Finance (0054)	920	corp/general	\$1,040,969.46	\$567,829.97	\$250,116.06	\$110,956.01	\$160,325.31	\$27,077.68
20	Total	920	corp/general	\$6,177,001.13	\$3,369,442.16	\$1,482,286.61	\$657,569.16	\$889,617.17	\$150,249.31
21									
22	Clearing Entries/Adj (fin)	921	corp/general	\$634,412.67	\$350,824.00	\$158,633.68	\$72,961.67	\$104,921.92	\$15,865.08
23	Corporate Development (code)	921	corp/general	\$34,882.03	\$19,289.42	\$8,672.81	\$3,988.95	\$5,263.24	\$795.85
24	General Services (gnrl)	921	corp/general	\$349,657.12	\$193,356.97	\$87,429.72	\$40,212.26	\$57,813.65	\$8,741.91
25	Government Relations (govt)	921	corp/general	\$188,747.28	\$104,375.40	\$35,776.93	\$16,455.17	\$4,014.72	\$607.06
26	Information Services (info)	921	corp/general	\$186,385.77	\$103,069.51	\$46,453.25	\$21,365.62	\$30,724.65	\$4,645.83
27	Rates and Tariffs (rates)	921	corp/general	\$5,156.31	\$2,851.39	\$1,288.84	\$592.78	\$852.83	\$128.95
28	Telecommunications (supp)	921	corp/general	\$237,312.22	\$131,231.34	\$59,234.08	\$27,244.01	\$38,458.26	\$5,815.21
29	Corporate Communications (oh14)	921	corp/general	\$469,190.02	\$259,457.50	\$117,299.55	\$53,950.53	\$77,410.04	\$11,705.05
30	Excecutive (0001)	921	corp/general	\$343,951.70	\$190,201.93	\$85,978.62	\$39,544.84	\$56,619.45	\$8,561.34
31	Human Resources (0002)	921	corp/general	\$218,383.09	\$120,763.71	\$54,342.51	\$24,994.19	\$41,280.22	\$6,241.92
32	Finance (0054)	921	corp/general	\$282,266.90	\$156,090.83	\$69,675.23	\$32,046.29	\$42,800.09	\$6,471.73
33	Total	921	corp/general	\$2,950,345.11	\$1,631,512.00	\$724,785.22	\$333,356.33	\$460,159.07	\$69,579.93
34									
35	Clearing Entries/Adj (fin)	922	corp/general	(\$6,506.70)	(\$3,663.83)	(\$1,635.82)	(\$754.92)	(\$1,056.89)	(\$189.98)
36	Corporate Development (code)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	General Services (gnrl)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	Government Relations (govt)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39	Information Services (info)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	Rates and Tariffs (rates)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	Telecommunications (supp)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	Corporate Communications (oh14)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Excecutive (0001)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	Human Resources (0002)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	Finance (0054)	922	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	Total	922	corp/general	(\$6,506.70)	(\$3,663.83)	(\$1,635.82)	(\$754.92)	(\$1,056.89)	(\$189.98)
47									
48	Clearing Entries/Adj (fin)	923	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49	Corporate Development (code)	923	corp/general	\$5,776.92	\$3,227.53	\$1,460.63	\$656.00	\$936.09	\$167.83
50	General Services (gnrl)	923	corp/general	\$17,395.10	\$9,718.53	\$4,398.17	\$1,975.31	\$2,818.69	\$505.36
51	Government Relations (govt)	923	corp/general	\$414,789.56	\$231,740.31	\$28,578.98	\$12,835.45	\$433.67	\$77.75
52	Information Services (info)	923	corp/general	\$3,677,342.84	\$2,054,508.27	\$929,777.88	\$417,583.78	\$595,874.51	\$106,832.88
53	Rates and Tariffs (rates)	923	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54	Telecommunications (supp)	923	corp/general	\$106,802.18	\$59,669.70	\$26,864.34	\$12,065.37	\$15,922.09	\$2,854.63

	A	B	C	D	E	F	G	H	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTMENT								
3	1998 A & G EXPENSE ASSIGNMENT TO FUNCTIONAL CATEGORY BY ROLLUP RA BY ACCOUNT								
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7									
243	Total	923	distribution	\$118,834.03	\$66,391.82	\$8,947.75	\$4,018.63	\$4,606.44	\$825.88
244									
245	Construction (cnst)	924	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
246	Communications & Community Rel	924	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
247	Business Analysis & Others(edel)	924	distribution	\$3,809.13	\$2,145.14	\$957.74	\$441.90	\$576.42	\$103.55
248	Energy Delivery Support (edsu)	924	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
249	Supply Chain Management (such)	924	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	WPNG	924	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
251	Total	924	distribution	\$3,809.13	\$2,145.14	\$957.74	\$441.90	\$576.42	\$103.55
252									
253	Construction (cnst)	925	distribution	\$15,931.01	\$9,053.09	\$5,167.49	\$2,447.67	\$0.00	\$0.00
254	Communications & Community Rel	925	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
255	Business Analysis & Others(edel)	925	distribution	\$373,231.58	\$212,095.65	\$39,467.93	\$18,694.64	\$6,710.63	\$1,552.46
256	Energy Delivery Support (edsu)	925	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
257	Supply Chain Management (such)	925	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
258	WPNG	925	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
259	Total	925	distribution	\$389,162.59	\$221,148.74	\$44,635.42	\$21,142.31	\$6,710.63	\$1,552.46
260									
261	Construction (cnst)	926	distribution	\$419,658.71	\$206,025.83	\$154,690.08	\$60,355.12	\$0.00	\$0.00
262	Communications & Community Rel	926	distribution	\$8,155.37	\$4,003.77	\$2,036.96	\$794.76	\$1,032.32	\$244.55
263	Business Analysis & Others(edel)	926	distribution	\$16,872.44	\$8,283.30	\$4,243.20	\$1,655.56	\$2,398.77	\$568.25
264	Energy Delivery Support (edsu)	926	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
265	Supply Chain Management (such)	926	distribution	\$2,509.78	\$1,232.14	\$616.82	\$240.66	\$226.47	\$53.65
266	WPNG	926	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$68,220.08	\$16,160.95
267	Total	926	distribution	\$447,196.31	\$219,545.04	\$161,587.06	\$63,046.10	\$71,877.64	\$17,027.40
268									
269	Construction (cnst)	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
270	Communications & Community Rel	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
271	Business Analysis & Others(edel)	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
272	Energy Delivery Support (edsu)	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
273	Supply Chain Management (such)	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
274	WPNG	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	Total	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
276									
277	Construction (cnst)	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
278	Communications & Community Rel	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
279	Business Analysis & Others(edel)	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
280	Energy Delivery Support (edsu)	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
281	Supply Chain Management (such)	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
282	WPNG	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$831.63	\$214.62
283	Total	928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$831.63	\$214.62
284									
285	Construction (cnst)	930	distribution	\$297,671.92	\$157,968.45	\$80,874.55	\$36,876.08	\$0.00	\$0.00
286	Communications & Community Rel	930	distribution	\$180,686.31	\$95,886.56	\$41,768.81	\$19,045.17	\$0.00	\$0.00
287	Business Analysis & Others(edel)	930	distribution	\$63.34	\$33.61	\$15.65	\$7.14	\$10.17	\$1.71
288	Energy Delivery Support (edsu)	930	distribution	\$1,443.59	\$766.09	\$356.75	\$162.67	\$231.85	\$39.05
289	Supply Chain Management (such)	930	distribution	\$1,133.03	\$601.27	\$263.76	\$120.27	\$18.55	\$3.12

	A	B	C	D	E	F	G	H	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTMENT								
3	1998 A & G EXPENSE ASSIGNMENT TO FUNCTIONAL CATEGORY BY ROLLUP RA BY ACCOUNT								
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7									
382									
383	Summary Total	920		\$9,855,902.81	\$5,376,216.35	\$2,514,813.65	\$1,115,616.85	\$1,525,471.78	\$257,640.13
384		921		\$4,766,635.23	\$2,635,902.68	\$1,120,316.55	\$515,276.25	\$915,820.24	\$138,479.73
385		922		(\$6,506.70)	(\$3,663.83)	(\$1,635.82)	(\$754.92)	(\$1,056.89)	(\$189.98)
386		923		\$6,227,286.97	\$3,479,145.98	\$1,234,455.24	\$554,421.11	\$761,541.71	\$136,534.95
387		924		\$370,397.93	\$208,592.96	\$15,817.09	\$7,298.04	\$25,276.74	\$4,540.95
388		925		\$955,371.47	\$542,907.27	\$190,878.67	\$90,412.84	\$99,405.46	\$22,996.88
389		926		\$1,879,319.82	\$922,626.91	\$467,168.26	\$182,274.10	\$208,916.05	\$49,491.01
390		927		\$160,658.04	\$991,876.25	\$604,797.32	\$441,685.24	\$0.00	\$0.00
391		928		\$2,030,865.16	\$1,215,086.49	\$354,420.88	\$133,718.96	\$222,526.20	\$57,427.79
392		930		\$2,097,689.82	\$1,113,201.44	\$485,663.34	\$221,446.16	\$186,678.19	\$31,444.86
393		931		\$2,982,328.87	\$1,671,056.93	\$747,896.51	\$340,191.23	\$549,940.25	\$88,911.04
394		935		\$1,726,174.20	\$1,007,037.53	\$459,635.02	\$219,310.01	\$139,244.46	\$50,630.80
395									
396		Total		\$33,046,123.62	\$19,159,986.96	\$8,194,226.73	\$3,820,895.87	\$4,633,764.19	\$837,908.17
397									
398									
399	Total Production			\$3,416,471.55	\$1,931,218.23	\$449,060.44	\$194,033.79	\$245,687.07	\$43,206.80
400	Total Transmission			\$1,663,989.17	\$926,169.85	\$376,438.84	\$171,225.82	\$86,805.75	\$16,338.52
401	Total Distribution			\$5,634,135.56	\$3,090,575.42	\$1,412,855.94	\$630,657.01	\$1,202,775.76	\$211,224.99
402	Total Customer			\$1,806,604.75	\$981,945.19	\$427,748.80	\$190,563.76	\$76,659.97	\$12,041.73
403	Total Corp/General			\$20,524,922.59	\$12,230,078.27	\$5,528,122.70	\$2,634,415.50	\$3,021,835.65	\$555,096.15