Page 1 of 9

	A	В	С	D	Е	F	G	Н	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	NT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEGO	ORY BY ROLLUP RA BY A	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7						ŭ			
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
	Corporate Development (code)		corp/general	\$147,768.43	\$80,605.00	\$37,147.91	\$16,479.48	\$23,569.96	\$3,980.78
	General Services (gnrl)		corp/general	\$339,923.53	\$185,422.12	\$85,542.53	\$37,948.22	\$55,099.84	\$9,305.93
	Government Relations (govt)	920	corp/general	\$415,761.71	\$226,790.48	\$61,019.23	\$27,069.24	\$16,421.81	\$2,773.51
	Information Services (info)		corp/general	\$622,410.92	\$339,513.87	\$156,631.13	\$69,484.40	\$100,889.58	\$17,039.45
	Rates and Tariffs (rates)		corp/general	\$155,974.07	\$85,081.03	\$39,614.81	\$17,573.85	\$22,220.81	\$3,752.92
	Telecommunications (supp)		corp/general	\$194,817.55	\$106,269.44	\$50,239.94	\$22,287.35	\$28,538.39	\$4,819.91
	Corporate Communications (oh14)		corp/general	\$63,534.25	\$34,656.78	\$15,847.16	\$7,030.09	\$10,207.50	\$1,723.97
	Excecutive (0001)		corp/general	\$2,329,487.86	\$1,270,693.41	\$584,878.47	\$259,462.67	\$367,505.31	\$62,068.74
	Human Resources (0002)		corp/general	\$646,773.70	\$352,803.33	\$162,762.08	\$72,204.20	\$104,838.66	\$17,706.42
19	Finance (0054)		corp/general	\$1,040,969.46	\$567,829.97	\$250,116.06	\$110,956.01	\$160,325.31	\$27,077.68
20	Total		corp/general	\$6,177,001.13	\$3,369,442.16	\$1,482,286.61	\$657,569.16	\$889,617.17	\$150,249.31
21			1.3.	+=, ,===	+-,,	, , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·	*/-	, , , , , , , ,
	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
	Corporate Development (code)		corp/general	\$34,882.03	\$19,289.42	\$8,672.81	\$3,988.95	\$5,263.24	\$795.85
	General Services (gnrl)		corp/general	\$349,657.12	\$193,356.97	\$87,429.72	\$40,212.26	\$57,813.65	\$8,741.91
	Government Relations (govt)		corp/general	\$188,747.28	\$104,375.40	\$35,776.93	\$16,455.17	\$4,014.72	\$607.06
	Information Services (info)		corp/general	\$186,385.77	\$103,069.51	\$46,453.25	\$21,365.62	\$30,724.65	\$4,645.83
	Rates and Tariffs (rates)		corp/general	\$5,156.31	\$2,851.39	\$1,288.84	\$592.78	\$852.83	\$128.95
28	Telecommunications (supp)		corp/general	\$237,312.22	\$131,231.34	\$59,234.08	\$27,244.01	\$38,458.26	\$5,815.21
	Corporate Communications (oh14)		corp/general	\$469,190.02	\$259,457.50	\$117,299.55	\$53,950.53	\$77,410.04	\$11,705.05
	Excecutive (0001)		corp/general	\$343,951.70	\$190,201.93	\$85,978.62	\$39,544.84	\$56,619.45	\$8,561.34
	Human Resources (0002)		corp/general	\$218,383.09	\$120,763.71	\$54,342.51	\$24,994.19	\$41,280.22	\$6,241.92
32	Finance (0054)		corp/general	\$282,266.90	\$156,090.83	\$69,675.23	\$32,046.29	\$42,800.09	\$6,471.73
33	Total		corp/general	\$2,950,345.11	\$1,631,512.00	\$724,785.22	\$333,356.33	\$460,159.07	\$69,579.93
34			1.3.	+ //-	+ / /-	, , , , ,	, ,	,,	, ,
	Clearing Entries/Adj (fin)	922	corp/general	(\$6,506.70)	(\$3,663.83)	(\$1,635.82)	(\$754.92)	(\$1,056.89)	(\$189.98)
	Corporate Development (code)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Services (gnrl)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Government Relations (govt)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Information Services (info)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rates and Tariffs (rates)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	Telecommunications (supp)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Corporate Communications (oh14)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Resources (0002)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Finance (0054)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	Total		corp/general	(\$6,506.70)	(\$3,663.83)	(\$1,635.82)	(\$754.92)		(\$189.98)
47		,,,,	, , , , , , , , , , , , , , , , , , ,	(\$0,000.10)	(+3,000.00)	(+1,000.02)	(4.052)	(+1,000.00)	(#.25.50)
	Clearing Entries/Adj (fin)	923	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Corporate Development (code)		corp/general	\$5,776.92	\$3,227.53	\$1,460.63	\$656.00	\$936.09	\$167.83
	General Services (gnrl)		corp/general	\$17,395.10	\$9,718.53	\$4,398.17	\$1,975.31	\$2,818.69	\$505.36
	Government Relations (govt)		corp/general	\$414,789.56	\$231,740.31	\$28,578.98	\$12,835.45	\$433.67	\$77.75
	Information Services (info)		corp/general	\$3,677,342.84	\$2,054,508.27	\$929,777.88	\$417,583.78	\$595,874.51	\$106,832.88
	Rates and Tariffs (rates)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Telecommunications (supp)		corp/general	\$106,802.18	\$59,669.70	\$26,864.34	\$12,065.37	\$15,922.09	\$2,854.63
<u> </u>	(Capp)	, , , , , ,		Ţ.00,00 <u>2.10</u>	+-5,0000	+=3,0001	÷=,000.01	Ţ : 5,5 == .50	∓=,5550

Page 2 of 9

	A	В	С	D	Е	F	G	Н	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	NT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEGO	ORY BY ROLLUP RA BY A	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7						J			
55	Corporate Communications (oh14)	923	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$380,194.14	\$212,412.07	\$96,075.43	\$43,149.60	\$61,083.49	\$10,951.51
	Human Resources (0002)		corp/general	\$241,834.02	\$135,111.14	\$30,144.71	\$13,538.66	\$19,319.09	\$3,463.67
	Finance (0054)		corp/general	\$327,521.35	\$182,984.11	\$82,810.37	\$37,191.96	\$53,071.37	\$9,515.04
59	Total		corp/general	\$5,171,656.11	\$2,889,371.67	\$1,200,110.51	\$538,996.13	\$749,459.01	\$134,368.67
60			1.3	7 - 7	+ ,===,=	, , , , , , , , , , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·	, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,
61	Clearing Entries/Adj (fin)	924	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Corporate Development (code)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Services (gnrl)		corp/general	\$4,505.85	\$2,537.51	\$1,132.92	\$522.73	\$731.99	\$131.50
	Government Relations (govt)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Information Services (info)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rates and Tariffs (rates)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Telecommunications (supp)		corp/general	\$361,767.58	\$203,732.70	\$13,647.14	\$6,296.82	\$23,917.09	\$4,296.69
	Corporate Communications (oh14)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Resources (0002)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
71	Finance (0054)		corp/general	\$315.38	\$177.61	\$79.30	\$36.59	\$51.24	\$9.20
72	Total		corp/general	\$366,588.81	\$206,447.82	\$14,859.35	\$6,856.14	\$24,700.32	\$4,437.40
73	rotai	724	corp/general	ψ500,500.01	Ψ200, ττ1.02	ψ14,000.00	ψ0,000.14	ΨΖ¬,100.02	ψτ,τοι.το
	Clearing Entries/Adj (fin)	925	corp/general	(\$420,442.92)	(\$238,924.36)	(\$98,383.44)	(\$46,600.94)	\$16,120.30	\$3,729.34
	Corporate Development (code)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Services (gnrl)		corp/general	\$2,357.83	\$1,339.88	\$589.83	\$279.38	\$368.16	\$85.17
	Government Relations (govt)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Information Services (info)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rates and Tariffs (rates)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Telecommunications (supp)		corp/general	\$558,986.03	\$317,654.01	\$144,505.82	\$68,447.58	\$76,097.34	\$17,604.68
	Corporate Communications (oh14)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Resources (0002)		corp/general	\$424,623.84	\$241,300.24	\$99,365.35	\$47,066.05	\$34.59	\$8.00
	Finance (0054)		corp/general	\$314.36	\$178.64	\$78.64	\$37.25	\$49.08	\$11.36
85	Total		corp/general					\$92,669.48	
86	ıvlai	920	corp/general	\$565,839.14	\$321,548.42	\$146,156.21	\$69,229.31	φσ∠,00σ.46	\$21,438.54
	Clearing Entries/Adj (fin)	024	corp/general	(\$6,923,177.87)	(\$3,398,841.51)	(\$1,739,059.48)	(\$678,525.34)	(\$965,840.44)	(\$228,802.05)
	Corporate Development (code)		corp/general	\$16,524.07	\$8,112.27	\$4,165.80	\$1,625.36	\$2,441.87	\$578.47
	General Services (gnrl)		corp/general	\$16,524.07	\$14,569.69	\$7,481.80	\$2,919.16	\$2,441.87	\$1,038.93
	Government Relations (govt)		corp/general		\$8,393.21		\$2,919.16	\$4,385.62	
				\$17,096.32		\$2,546.18			\$6.18 \$647.19
	Information Services (info)		corp/general	\$18,487.14	\$9,076.02	\$4,660.70	\$1,818.46	\$2,731.97	
	Rates and Tariffs (rates)		corp/general	\$7,270.33	\$3,569.27	\$1,832.89	\$715.13	\$1,074.39	\$254.52
	Telecommunications (supp)		corp/general	\$12,415.02	\$6,094.99	\$3,129.89	\$1,221.18	\$1,834.65	\$434.62
	Corporate Communications (oh14)		corp/general	\$23,733.93	\$11,651.85	\$5,983.44	\$2,334.55	\$3,507.32	\$830.86
	Excecutive (0001)		corp/general	\$2,313.44	\$1,135.75	\$583.23	\$227.56	\$341.87	\$80.99
	Human Resources (0002)		corp/general	\$7,568,151.22	\$3,715,482.54	\$1,908,575.54	\$744,665.08	\$1,055,290.29	\$249,992.21
	Finance (0054)		corp/general	\$57,712.69	\$28,333.28	\$15,211.39	\$5,935.00	\$8,797.15	\$2,083.99
98	Total	926	corp/general	\$830,203.63	\$407,577.36	\$215,111.38	\$83,929.57	\$114,590.77	\$27,145.89
99	Oleanian Francisco (A. P. /C.)	007		# 400.050.51	#004 070 CT	#004 707 63	Φ444 005 C :	***	40.00
	Clearing Entries/Adj (fin)		corp/general	\$160,658.04	\$991,876.25	\$604,797.32	\$441,685.24	\$0.00	\$0.00
101	Corporate Development (code)	927	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Page 3 of 9

	А	В	С	D	E	F	G	Н	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	NT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEGO	ORY BY ROLLUP RA BY A	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7						- care reasoning		gen	
102	General Services (gnrl)	927	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Government Relations (govt)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Information Services (info)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rates and Tariffs (rates)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Telecommunications (supp)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Corporate Communications (oh14)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Resources (0002)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Finance (0054)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
111	Total		corp/general	\$160,658.04	\$991,876.25	\$604,797.32	\$441,685.24	\$0.00	\$0.00
112	i otai	721	oorp/general	ψ100,030.04	ψυυ1,010.20	Ψυυ+,131.32	ψττι,000.24	ψ0.00	ψ0.00
	Clearing Entries/Adj (fin)	Q20	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Corporate Development (code)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Services (gnrl)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Government Relations (govt)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Information Services (info)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rates and Tariffs (rates)		corp/general	\$757,976.61	\$453,504.82	\$262,455.53	\$99,021.48	\$197,334.62	\$50,926.55
	Telecommunications (supp)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
120	Corporate Communications (oh14)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$0.00	\$0.00	(\$105.50)	(\$39.80)	\$0.00	\$0.00
	Human Resources (0002)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Finance (0054)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124	Total		corp/general	\$757,976.61	\$453,504.82	\$262,350.03	\$98,981.68	\$197,334.62	\$50,926.55
125	Total	720	corp/general	\$757,970.01	φ 4 55,504.62	\$202,330.03	φ90,901.00	\$197,334.02	\$30,920.33
	Clearing Entries/Adj (fin)	020	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Corporate Development (code)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Services (gnrl)		corp/general	\$454.30	\$241.09	\$111.81	\$50.98	\$68.32	\$11.51
	Government Relations (govt)		corp/general	\$47,579.17	\$25,249.30	\$7,751.36	\$3,534.36	\$1,609.79	\$271.16
	Information Services (info)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rates and Tariffs (rates)		corp/general	\$3,849.58	\$2,042.90	\$951.34	\$433.78	\$618.26	\$104.14
	Telecommunications (supp)		corp/general	\$25,695.97	\$13,636.33	\$6,350.20	\$2,895.48	\$4,126.87	\$695.15
	Corporate Communications (oh14)		corp/general	\$597,742.51	\$317,209.83	\$137,331.75	\$62,618.66	\$33,623.43	\$5,663.67
	Excecutive (0001)		corp/general	\$622,837.52	\$330,527.23	\$157,551.75	\$70,066.39	\$97,464.10	\$16,417.27
	Human Resources (0002)		corp/general	(\$69.77)	(\$37.03)		(\$7.86)		
	Finance (0054)		corp/general	\$149,573.73	\$79,375.74	\$36,963.88	\$16,854.29	\$24,022.12	\$4,046.39
137	Total		corp/general	\$1,447,663.01	\$768,245.39	\$343,108.79	\$156,446.07	\$161,521.68	\$27,207.40
138	7.77	930	corp/general	φ1,447,003.01	φ100,240.39	φυ 4 υ, 100.79	φ150, 44 0.07	φ101,321.00	φ∠1,201.40
	Clearing Entries/Adj (fin)	021	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00			\$0.00	\$0.00
	Corporate Development (code) General Services (gnrl)		corp/general corp/general	\$1,380,420.42	\$773,476.44	\$0.00 \$334,765.17	\$0.00 \$152,272.64	\$248,005.41	\$40,096.03
			corp/general						
	Government Relations (govt) Information Services (info)		corp/general	\$0.00 \$3,018.66	\$0.00 \$1,691.42	\$0.00 \$761.02	\$0.00 \$346.16	\$0.00 \$497.08	\$0.00 \$80.36
							\$346.16		
	Rates and Tariffs (rates)		corp/general	\$0.00 \$34,235.85	\$0.00 \$10.183.01	\$0.00		\$0.00 \$2,803.58	\$0.00
	Telecommunications (supp)		corp/general		\$19,183.01	\$8,350.79	\$3,798.47		\$453.27
	Corporate Communications (oh14)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Excecutive (0001)		corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
148	Human Resources (0002)	931	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Page 4 of 9

2 RAIES AND IRABIES DEPARTMENT 3 1998 A 6 C EXPENSE A SSIGNMENT TO FUNCTIONAL CATEGORY BY ROLLUP RAIES ACCOUNT		A	В	С	D	E	F	G	Н	I
3 398 A G EXPENSE ASSIGNMENT TO FUNCTIONAL CATEGORY BY ROLLUP RA BY ACCOUNT Electric Washington Electric Idaho Gas Washington Gas Idaho WPNG Oregon WPNG California February Febru	1	AVISTA UTILITIES								
S Factor Control Electric Washington Electric Idaho Gas Washington Gas Idaho WPNG Crajfornia Frances (DOS)	2	RATES AND TARIFFS DEPARTME	NT							
S CATECORY	3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEGO	ORY BY ROLLUP RA BY A	CCOUNT				
Face Company	4									
18	5									
146 Finance (0054)	6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
150 Total	7									
151 152 Clearing Entities/Aij (lin)	149	Finance (0054)	931	corp/general	\$10,345.19	\$5,796.61	\$2,608.07	\$1,186.32	\$1,703.52	\$275.41
152 Clearing EntriesAdj (film)	150	Total	931	corp/general	\$1,428,020.13	\$800,147.48	\$346,485.04	\$157,603.59	\$253,009.59	\$40,905.07
153 Corporate Development (code) 935 corp/general \$0.00	151									
154 General Services (gmf)	152	Clearing Entries/Adj (fin)	935	corp/general	\$191,654.36	\$111,809.77	\$48,291.99	\$23,042.02	\$27,283.28	\$9,920.50
155 Converment Relations (gov)	153	Corporate Development (code)	935	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
155 Covernment Relations (gov)	154	General Services (gnrl)	935	corp/general	\$250,869.15	\$146,355.24	\$63,212.61	\$30,161.23	\$35,712.90	\$12,985.60
157 Rates and Tariffs (fates) 935 corp/general \$50,00 \$0,00	155	Government Relations (govt)			\$77,039.29	\$44,944.16	\$18,158.22	\$8,664.00	\$0.00	\$0.00
157 Rates and Tariffs (fates) 935 corp/general \$50,00 \$0,00	156	Information Services (info)	935	corp/general	\$100,452.05	\$58,603.00	\$27,342.15	\$13,046.02	\$14,300.02	\$5,199.64
158 Telecommunications (supp) 935 corp/general \$55,029,98 \$32,104.09 \$32,594.06 \$15,551.91 \$2,473.05 \$899.23 159 Corporate (normunications (supp) 935 corp/general \$43.27 \$252.47 \$100.05 \$50.00 \$60.00 \$0.0	157	Rates and Tariffs (rates)			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
159 Corporate Communications (oh14) 935 corp/general \$432.76 \$252.47 \$109.05 \$52.03 \$61.61 \$22.40	158	Telecommunications (supp)			\$55,029.98	\$32,104.09	\$32,594.06	\$15,551.91	\$2,473.05	\$899.23
160 Executive (0001)					\$432.76	\$252.47	\$109.05	\$52.03	\$61.61	\$22.40
1622 Finance (1054)					\$0.00			\$0.00		
162 Finance (1054)	161	Human Resources (0002)	935	corp/general	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 935 Corp/general \$675,477.58 \$394,068.73 \$189,708.07 \$90,517.21 \$79,830.84 \$29,027.36	162	Finance (0054)				\$0.00				
165 Lustomer Service & Sales(cust) 920 Customer \$81,764.54 \$44,601.07 \$19,324.69 \$8,572.78 \$771.61 \$130.32 \$166 Markeling & Sales (mikg) 920 Customer \$821,503.96 \$448,115.52 \$195,026.12 \$86,517.12 \$19,926.39 \$3,365.41 \$167 Total 920 Customer \$903,268.49 \$492,716.59 \$214,350.81 \$95,089.90 \$20,697.99 \$3,495.73 \$168 \$160 \$160 \$142,638.99 \$78,877.97 \$33,363.10 \$15,344.96 \$0.00 \$0.00 \$170 Markeling & Sales (mikg) 921 Customer \$447,187.28 \$274,939.70 \$121,052.29 \$55,676.56 \$53,162.15 \$8,038.56 \$171 Total 921 Customer \$497,187.28 \$274,939.70 \$154,415.38 \$71,021.52 \$55,162.15 \$8,038.56 \$172 \$171 Total 921 Customer \$639,826.27 \$353,817.67 \$154,415.38 \$71,021.52 \$53,162.15 \$8,038.56 \$172 \$173 Customer \$0.00						\$394,068.73				
166 Markeling & Sales (mktg)										
166 Markeling & Sales (mktg)	165	Customer Service & Sales(cust)	920	customer	\$81,764.54	\$44,601.07	\$19,324.69	\$8,572.78	\$771.61	\$130.32
167 Total 920 Customer \$903,268.49 \$492,716.59 \$214,350.81 \$95,089.90 \$20,697.99 \$3,495.73 \$168 \$169 Customer Service & Sales(cust) 921 Customer \$142,638.99 \$78,877.97 \$33,363.10 \$15,344.96 \$0.00 \$0.00 \$170 Markeling & Sales (mklg) 921 Customer \$497,187.28 \$274,939.70 \$121,052.29 \$55,676.56 \$53,162.15 \$8,038.56 \$171 Total \$921 Customer \$639,826.27 \$353,817.67 \$154,415.38 \$71,021.52 \$53,162.15 \$8,038.56 \$172 \$173 Customer \$0.00 \$0.							\$195,026.12			
Fig.			920	customer					\$20,697.99	
170 Marketing & Sales (mktg)	168									
Total Total 921 customer \$639,826.27 \$353,817.67 \$154,415.38 \$71,021.52 \$53,162.15 \$8,038.56 T72	169	Customer Service & Sales(cust)	921	customer	\$142,638.99	\$78,877.97	\$33,363.10	\$15,344.96	\$0.00	\$0.00
Total Total 921 customer \$639,826.27 \$353,817.67 \$154,415.38 \$71,021.52 \$53,162.15 \$8,038.56 T72									\$53,162.15	
172										
174 Marketing & Sales (mktg) 922 customer \$0.00 \$0	172									
174 Marketing & Sales (mktg) 922 customer \$0.00 \$0	173	Customer Service & Sales(cust)	922	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
175					\$0.00	\$0.00	\$0.00	\$0.00		
177 Customer Service & Sales(cust) 923 customer \$1,046.14 \$584.47 \$247.42 \$111.12 \$0.00 \$0.00 \$178 Marketling & Sales (mktg) 923 customer \$38,763.78 \$21,657.08 \$9,420.13 \$4,230.79 \$2,501.67 \$448.52 \$179 Total 923 customer \$39,809.92 \$22,241.55 \$9,667.55 \$4,341.91 \$2,501.67 \$448.52 \$181 Customer Service & Sales(cust) 924 customer \$0.00			922	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
178 Marketing & Sales (mktg)	176									
179 Total 923 customer \$39,809.92 \$22,241.55 \$9,667.55 \$4,341.91 \$2,501.67 \$448.52 180	177	Customer Service & Sales(cust)	923	customer	\$1,046.14	\$584.47	\$247.42	\$111.12	\$0.00	\$0.00
179 Total 923 customer \$39,809.92 \$22,241.55 \$9,667.55 \$4,341.91 \$2,501.67 \$448.52 180	178	Marketing & Sales (mktg)	923	customer	\$38,763.78	\$21,657.08	\$9,420.13	\$4,230.79	\$2,501.67	\$448.52
180			923	customer						
182 Marketing & Sales (mktg) 924 customer \$0.00 \$0	180									
183 Total 924 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$184 \$185 Customer Service & Sales(cust) 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$186 Marketing & Sales (mktg) 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$187 Total 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$188 \$189 Customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$188 \$189 Customer Service & Sales(cust) 926 customer \$145,780.01 \$71,568.74 \$34,378.25 \$13,413.29 \$0.00 \$0.00 \$190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 \$191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 \$192 \$193 Customer \$0.00 \$0.	181	Customer Service & Sales(cust)	924	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
183 Total 924 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$184 \$185 Customer Service & Sales(cust) 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$186 Marketing & Sales (mktg) 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$187 Total 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$188 \$189 Customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$188 \$189 Customer Service & Sales(cust) 926 customer \$145,780.01 \$71,568.74 \$34,378.25 \$13,413.29 \$0.00 \$0.00 \$190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 \$191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 \$192 \$193 Customer \$0.00 \$0.	182	Marketing & Sales (mktg)	924	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
184 185 Customer Service & Sales(cust) 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$10.00					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
185 Customer Service & Sales(cust) 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$186 Marketing & Sales (mktg) 925 customer \$0.00 \$0.								•		
186 Marketing & Sales (mktg) 925 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$187 Total 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 \$188 \$189 Customer \$145,780.01 \$71,568.74 \$34,378.25 \$13,413.29 \$0.00 \$0.00 \$190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 \$191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 \$192 \$193 Customer \$0.00		Customer Service & Sales(cust)	925	customer	\$198.35	\$112.72	\$46.41	\$21.98	\$0.00	\$0.00
187 Total 925 customer \$198.35 \$112.72 \$46.41 \$21.98 \$0.00 \$0.00 188 189 Customer Service & Sales(cust) 926 customer \$145,780.01 \$71,568.74 \$34,378.25 \$13,413.29 \$0.00 \$0.00 190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 192 193 Customer Service & Sales(cust) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 194 Marketing & Sales (mktg) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	186	Marketing & Sales (mktg)	925	customer					\$0.00	
188 189 Customer Service & Sales(cust) 926 customer \$145,780.01 \$71,568.74 \$34,378.25 \$13,413.29 \$0.00 \$0.00 190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 192 193 Customer Service & Sales(cust) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 194 Marketing & Sales (mktg) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00		· ' ' ' ' '								
189 Customer Service & Sales(cust) 926 customer \$145,780.01 \$71,568.74 \$34,378.25 \$13,413.29 \$0.00 \$0.00 190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 192 193 Customer Service & Sales(cust) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 194 Marketing & Sales (mktg) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00								•		
190 Marketing & Sales (mktg) 926 customer \$29,541.30 \$14,502.91 \$3,734.04 \$1,456.90 \$126.99 \$30.08 191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 192 193 Customer Service & Sales(cust) 927 customer \$0.00 \$0		Customer Service & Sales(cust)	926	customer	\$145,780.01	\$71,568.74	\$34,378.25	\$13,413.29	\$0.00	\$0.00
191 Total 926 customer \$175,321.31 \$86,071.65 \$38,112.29 \$14,870.19 \$126.99 \$30.08 192 193 Customer Service & Sales(cust) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 194 Marketing & Sales (mktg) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00										
192 193 Customer Service & Sales(cust) 927 customer \$0.00										
193 Customer Service & Sales(cust) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 194 Marketing & Sales (mktg) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00										·
194 Marketing & Sales (mktg) 927 customer \$0.00 \$0.00 \$0.00 \$0.00 \$0.00			927	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
195 10181 974 CUSTOMEE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	195			customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Page 5 of 9

	A	В	С	D	Е	F	G	Н	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	NT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEG	ORY BY ROLLUP RA BY A	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7						_			
196									
197	Customer Service & Sales(cust)	928	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
198	Marketing & Sales (mktg)	928	customer	\$435.59	\$260.62	\$0.00	\$0.00	\$0.00	\$0.00
199	Total	928	customer	\$435.59	\$260.62	\$0.00	\$0.00	\$0.00	\$0.00
200									
201	Customer Service & Sales(cust)	930	customer	\$3,671.17	\$1,948.21	\$848.65	\$386.96	\$0.00	\$0.00
202	Marketing & Sales (mktg)	930	customer	\$17,757.79	\$9,423.70	\$4,105.02	\$1,871.75	\$171.17	\$28.83
203	Total	930	customer	\$21,428.95	\$11,371.91	\$4,953.68	\$2,258.71	\$171.17	\$28.83
204									
205	Customer Service & Sales(cust)	931	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
206	Marketing & Sales (mktg)		customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
207	Total	931	customer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
208									
209	Customer Service & Sales(cust)	935	customer	\$24,746.62	\$14,437.00	\$5,832.80	\$2,783.06	\$0.00	\$0.00
210	Marketing & Sales (mktg)	935	customer	\$1,569.25	\$915.49	\$369.87	\$176.48	\$0.00	\$0.00
211	Total	935	customer	\$26,315.87	\$15,352.49	\$6,202.67	\$2,959.54	\$0.00	\$0.00
212									
213	Construction (cnst)	920	distribution	\$217,989.49	\$118,909.31	\$61,057.14	\$27,086.05	\$7,316.70	\$1,235.73
214	Communications & Community Rela	920	distribution	\$116,833.43	\$63,730.52	\$28,504.22	\$12,644.99	\$9,990.22	\$1,687.27
215	Business Analysis & Others(edel)	920	distribution	\$1,327,072.12	\$723,893.79	\$333,259.98	\$147,840.16	\$208,122.66	\$35,150.27
216	Energy Delivery Support (edsu)	920	distribution	\$73,190.27	\$39,923.96	\$17,434.69	\$7,734.34	\$10,825.01	\$1,828.26
217	Supply Chain Management (such)	920	distribution	\$43,449.07	\$23,700.68	\$10,934.06	\$4,850.55	\$7,042.87	\$1,189.48
218	WPNG	920	distribution	\$7,085.97	\$3,865.27	\$1,782.03	\$790.54	\$154,865.98	\$26,155.64
219	Total	920	distribution	\$1,785,620.35	\$974,023.54	\$452,972.12	\$200,946.63	\$398,163.44	\$67,246.66
220									
221	Construction (cnst)		distribution	\$343,459.22	\$189,929.59	\$85,621.45	\$39,380.57	\$3,818.42	\$577.38
222	Communications & Community Rela		distribution	\$28,172.78	\$15,579.27	\$6,697.07	\$3,080.24	\$1,100.78	\$166.45
223	Business Analysis & Others(edel)		distribution	\$70,305.96	\$38,878.51	\$17,529.47	\$8,062.47	\$11,205.55	\$1,694.37
224	Energy Delivery Support (edsu)		distribution	\$147,666.26	\$81,658.00	\$36,828.32	\$16,938.75	\$23,947.27	\$3,621.03
225	Supply Chain Management (such)		distribution	\$6,710.49	\$3,710.84	\$1,671.02	\$768.56	\$1,038.83	\$157.08
	WPNG		distribution	\$575.95	\$318.50	\$144.02	\$66.24	\$309,650.39	\$46,821.75
227	Total	921	distribution	\$596,890.66	\$330,074.70	\$148,491.35	\$68,296.83	\$350,761.24	\$53,038.05
228									
	Construction (cnst)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Communications & Community Rela		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Business Analysis & Others(edel)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Energy Delivery Support (edsu)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supply Chain Management (such)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	WPNG		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
235	Total	922	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236						•		4-	
	Construction (cnst)		distribution	\$21,870.62	\$12,218.98	\$4,265.86	\$1,915.89	\$2,733.90	\$490.15
	Communications & Community Rela		distribution	\$4,663.84	\$2,605.66	\$1,177.30	\$528.75	\$736.89	\$132.12
	Business Analysis & Others(edel)		distribution	\$92,299.57	\$51,567.19	\$3,504.58	\$1,573.98	\$1,135.65	\$203.61
	Energy Delivery Support (edsu)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supply Chain Management (such)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
242	WPNG	923	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Page 6 of 9

	A	В	С	D	Е	F	G	Н	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	NT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEG	ORY BY ROLLUP RA BY A	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7				J		J			
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	` '		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
247			distribution	\$3,809.13	\$2,145.14	\$957.74	\$441.90	\$576.42	\$103.55
	Energy Delivery Support (edsu)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
249			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	WPNG		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
251	Total		distribution	\$3,809.13	\$2,145.14	\$957.74	\$441.90	\$576.42	\$103.55
252		721	diotribution	φο,σσσ.1σ	ΨΞ,110.11	φοσιιτί	ψ111.00	φον σ. 12	Ψ100.00
253		925	distribution	\$15,931.01	\$9,053.09	\$5,167.49	\$2,447.67	\$0.00	\$0.00
254			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
255	j		distribution	\$373,231.58	\$212,095.65	\$39,467.93	\$18,694.64	\$6,710.63	\$1,552.46
256			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
257	Supply Chain Management (such)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
258			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
259			distribution	\$389,162.59	\$221,148.74	\$44,635.42	\$21,142.31	\$6.710.63	\$1,552.46
260		923	distribution	\$309,102.39	φ221,140.74	Φ44,033.42	φ21,142.31	\$6,710.03	\$1,002.40
261	Construction (cnst)	024	distribution	\$419,658.71	\$206,025.83	\$154,690.08	\$60,355.12	\$0.00	\$0.00
			distribution	\$8,155.37	\$4,003.77	\$2,036.96	\$794.76	\$1,032.32	\$244.55
262			distribution	. ,	\$8,283.30		\$1,655.56	\$2,398.77	\$568.25
263				\$16,872.44		\$4,243.20			
264			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
265			distribution	\$2,509.78	\$1,232.14	\$616.82	\$240.66	\$226.47	\$53.65
	WPNG		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	4			00.00		00.00		40.00	**
269			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
270			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
271	Business Analysis & Others(edel)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
272	3)) ()		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
273			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	WPNG		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	4	927	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
276									
277			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
278			distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Business Analysis & Others(edel)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
280	Energy Delivery Support (edsu)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
281	Supply Chain Management (such)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	WPNG		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$831.63	\$214.62
283		928	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$831.63	\$214.62
284									
	Construction (cnst)		distribution	\$297,671.92	\$157,968.45	\$80,874.55	\$36,876.08	\$0.00	\$0.00
286	Communications & Community Rela		distribution	\$180,686.31	\$95,886.56	\$41,768.81	\$19,045.17	\$0.00	\$0.00
287		930	distribution	\$63.34	\$33.61	\$15.65	\$7.14	\$10.17	\$1.71
	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

Page 7 of 9

	А	В	С	D	Е	F	G	Н	I
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	NT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEG	ORY BY ROLLUP RA BY A	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7						Ü			
290	WPNG	930	distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$17,867.85	\$3,009.74
291	Total		distribution	\$480,998.19	\$255,255.98	\$123,279.52	\$56,211.32	\$18,128.42	\$3,053.63
292					, ,				. ,
293	Construction (cnst)	931	distribution	\$1,512,487.19	\$847,476.02	\$388,292.06	\$176,620.10	\$247,290.46	\$39,980.44
294	Communications & Community Rela		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Business Analysis & Others(edel)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
296	Energy Delivery Support (edsu)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supply Chain Management (such)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	WPNG		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$47,397.12	\$7,662.88
299	Total		distribution	\$1,512,487.19	\$847,476.02	\$388,292.06	\$176,620.10	\$294,687.58	\$47,643.32
300	. 5			* * *, * * * * * * * * * * * * * * * *	4 0, 0	*************************************	* · · · · · · · · · · · · · · · · · · ·	V =0 1,001100	Ţ 11 je 1010=
	Construction (cnst)	935	distribution	\$271,049.78	\$158,128.48	\$76,904.34	\$36,694.10	\$0.00	\$0.00
	Communications & Community Rela		distribution	\$81.82	\$47.73	\$19.29	\$9.20	\$0.00	\$0.00
	Business Analysis & Others(edel)		distribution	\$10,346.59	\$6,036.13	\$2,607.08	\$1,243.94	\$1,472.91	\$535.56
304	Energy Delivery Support (edsu)		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supply Chain Management (such)		distribution	\$17,658.93	\$10,302.09	\$4,162.22	\$1,985.96	\$0.00	\$0.00
	WPNG		distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$54,959.42	\$19,983.85
307	Total		distribution	\$299,137.12	\$174,514.43	\$83,692.93	\$39,933.20	\$56,432.33	\$20,519.41
308	Total	733	distribution	Ψ200,107.12	ψ17+,51+.+5	ψ00,002.00	ψ00,000.20	ψ50,452.55	Ψ20,513.41
	Hydro Licensing & Safety (0004)	020	production	\$178,982.55	\$97,631.73	\$0.00	\$0.00	\$0.00	\$0.00
310	Generation (0007)		production	\$363,575.12	\$198,323.64	\$57,241.29	\$25,393.27	\$36,840.12	\$6,222.01
	Resource Optimization (0055)		production	\$201,288.39	\$109,799.17	\$202,422.20	\$89,798.15	\$128,567.66	\$21,714.06
312	Total		production	\$743,846.06	\$405,754.54	\$259,663.48	\$115,191.42	\$165,407.78	\$27,936.07
313	Total	720	production	\$745,040.00	φ405,754.54	\$239,003.40	\$115,191.42	\$105,407.70	\$27,930.07
	Hydro Licensing & Safety (0004)	021	production	\$113,891.17	\$62,980.70	\$0.00	\$0.00	\$0.00	\$0.00
	Generation (0007)		production	\$22,333.88	\$12,350.42	\$8,897.72	\$4,092.40	\$2,845.11	\$430.21
	Resource Optimization (0055)		production	\$370,993.15	\$205,155.59	\$61,322.47	\$28,204.54	\$38,988.78	\$5,895.43
317	Total		production	\$507,218.20	\$280,486.70	\$70,220.18	\$32,296.94	\$41,833.89	\$6,325.64
318	TOTAL	921	production	φ307,210.20	\$200,400.70	\$70,220.10	φ32,290.94	Φ41,033.09	Φ0,323.04
	Hudra Licensina (Cofety (0004)	ດລວ		#0.00	фо оо	#0.00	#0.00	#0.00	#0.00
	Hydro Licensing & Safety (0004)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Generation (0007)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Resource Optimization (0055)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
322	Total	922	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
323	Illudra Licensina 9 Cefet: (0004)	000	n roduction	#0.00	ተ ለ ሰላ	фо oo	ФО ОО	#0.00	#0.00
	Hydro Licensing & Safety (0004)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Generation (0007)		production	\$10,741.32	\$6,001.10	\$0.00	\$0.00	\$0.00	\$0.00
	Resource Optimization (0055)		production	\$616,396.77	\$344,376.99	\$5,674.36	\$2,548.48	\$3,626.93	\$650.26
327	Total	923	production	\$627,138.08	\$350,378.09	\$5,674.36	\$2,548.48	\$3,626.93	\$650.26
328	11 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25:	1	***	* • • • •	An a -	A 2	40.55	40.0-
	Hydro Licensing & Safety (0004)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Generation (0007)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Resource Optimization (0055)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
332	Total	924	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333									
	Hydro Licensing & Safety (0004)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Generation (0007)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
336	Resource Optimization (0055)	925	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Page 8 of 9

	A	В	С	D	E	F	G	Н	l l
1	AVISTA UTILITIES								
2	RATES AND TARIFFS DEPARTME	ENT							
3	1998 A & G EXPENSE ASSIGNME	NT TO FUNC	TIONAL CATEG	ORY BY ROLLUP RA BY AC	CCOUNT				
4									
5									
6	CATEGORY	ACCOUNT		Electric Washington	Electric Idaho	Gas Washington	Gas Idaho	WPNG Oregon	WPNG California
7				J		J			
337	Total	925	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
338				*****	*	,	,	***	,
	Hydro Licensing & Safety (0004)	926	production	\$6,043.44	\$2,966.94	\$58.17	\$22.70	\$0.00	\$0.00
340			production	\$184,013.07	\$90,338.76	\$1,337.85	\$521.99	\$0.00	\$0.00
341	Resource Optimization (0055)		production	\$20,757.71	\$10,190.72	\$6,469.97	\$2,524.37	\$3,601.60	\$853.20
342			production	\$210,814.22	\$103,496.42	\$7,865.99	\$3,069.06	\$3,601.60	\$853.20
343			p		¥ : 00, : 00 : : =	4 1,000.00	+ 0,000000	* 0,000.000	¥3551
	Hydro Licensing & Safety (0004)	927	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
345			production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
346			production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
347			production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
348		,	p.oddo.c.	ψοισσ	Ψ0.00	ψο.σσ	Ψ0.00	ψ0.00	Ψ0.00
	Hydro Licensing & Safety (0004)	928	production	\$903,228.41	\$540,410.40	\$0.00	\$0.00	\$0.00	\$0.00
350			production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
351	Resource Optimization (0055)		production	\$359,661.82	\$215,189.18	\$92,070.85	\$34,737.28	\$24,359.95	\$6,286.62
352	Total		production	\$1,262,890.23	\$755,599.58	\$92,070.85	\$34,737.28	\$24,359.95	\$6,286.62
353		720	production	ψ1,202,000.20	Ψ100,000.00	ψ02,070.00	ψοτ, τοτ. 20	ΨΣ-1,000.00	ψ0,200.02
	Hydro Licensing & Safety (0004)	930	production	\$6,017.67	\$3,193.45	\$1,391.09	\$634.29	\$0.00	\$0.00
355			production	\$35,029.65	\$18,589.53	\$10,947.64	\$4,991.75	\$6,856.92	\$1,155.01
356			production	\$0.00	\$0.00	\$982.94	\$448.19	\$0.00	\$0.00
357	Total		production	\$41,047.32	\$21,782.98	\$13,321.67	\$6,074.23	\$6,856.92	\$1,155.01
358		700	production	Ψ11,011.02	Ψ21,102.00	ψ10,021.07	ψο,οτ π.2ο	φο,σσσ.σ2	ψ1,100.01
	Hydro Licensing & Safety (0004)	931	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Generation (0007)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361	Resource Optimization (0055)		production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
362			production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
363		731	production	Ψ0.00	ψ0.00	φ0.00	Ψ0.00	φ0.00	ψ0.00
	Hydro Licensing & Safety (0004)	935	production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365			production	\$23,517.44	\$13,719.91	\$243.90	\$116.38	\$0.00	\$0.00
366			production	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
367	Total		production	\$23,517.44	\$13,719.91	\$243.90	\$116.38	\$0.00	\$0.00
368	4	700	production	Ψ20,011.11	ψ10,710.01	Ψ2 10.00	ψ110.00	ψ0.00	φ0.00
	Transmission (trans)	920	transmission	\$246,166.78	\$134,279.52	\$105,540.63	\$46,819.73	\$51,585.40	\$8,712.37
370			transmission	\$72,355.00	\$40,011.61	\$22,404.42	\$10,304.65	\$9,903.89	\$1,497.55
371	Transmission (trans)		transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Transmission (trans)		transmission	\$269,848.83	\$150,762.84	\$10,055.07	\$4,515.95	\$1,347.66	\$241.62
	Transmission (trans)		transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Transmission (trans)		transmission	\$171.38	\$97.39	\$40.63	\$19.25	\$25.36	\$5.87
	Transmission (trans)		transmission	\$215,784.35	\$105,936.44	\$44,491.54	\$17,359.18	\$18,719.06	\$4,434.44
	Transmission (trans)		transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
377			transmission	\$9,562.73	\$5,721.47	\$0.00	\$0.00	\$0.00	\$0.00
	Transmission (trans)		transmission	\$106,552.35	\$56,545.17	\$999.68	\$455.82	\$0.00	\$0.00
379	` ′		transmission	\$41,821.56	\$23,433.43	\$13,119.41	\$5,967.55	\$2,243.09	\$362.65
380	` '		transmission	\$701,726.19	\$409,381.98	\$179,787.45	\$85,783.69	\$2,981.28	\$1,084.03
381		/33	. anomiosion	ψισι,ι20.19	ψ-του,σο τ.σο	ψ175,707.45	ψου, 1 ου.υσ	Ψ2,501.20	Ψ1,004.03
JU 1	1	1	1			1		l .	

Page 9 of 9

A	В	С	D	E	F	G	Н	I
1 AVISTA UTILITIES								
2 RATES AND TARIFFS DEPARTM	MENT							
3 1998 A & G EXPENSE ASSIGNM	ENT TO FUNC	TIONAL CATEG	ORY BY ROLLUP RA BY A	CCOUNT				
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