

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

Sumcost Lines	Notes	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Electric Utility					Washington Jurisdiction					
									System Total	Residential Service Sch1	General Service Sch11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3
823		197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184										
824		80,588,275	39,216,972	7,058,630	21,906,387	10,609,187	252,319	1,381,777	164,003										
825		75,131,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,830	419,569										
826		29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856										
829+831		18,655,248	8,271,582	1,391,150	5,516,745	2,979,251	565	391,776	104,179										
827+830+832		200,144,820	94,739,414	18,027,006	62,271,442	16,489,800	24,721	4,065,747	4,526,689										
828+833		61,231,485	49,881,087	6,348,732	1,435,176	29,525	2,205	352,150	3,182,610										
		662,843,000	327,405,388	55,752,021	179,787,660	77,534,033	381,686	12,423,123	9,559,090										
251 x 58		15,384,176	3,140,361	1,774,350	7,482,738	2,534,159	881	352,652	99,035										
252 x 58		6,094,651	1,408,594	851,739	2,810,926	853,748	37,225	117,670	14,790										
253 x 58		5,861,616	1,196,527	676,055	2,851,042	965,555	336	134,366	17,734										
254 x 58		2,261,516	522,681	316,051	1,043,038	316,796	13,813	43,663	5,473										
255 x 58		1,455,442	297,098	167,865	707,915	239,748	83	33,363	9,369										
256 x 58		15,652,811	3,402,847	2,175,252	7,990,747	1,326,975	3,647	346,234	407,110										
257 x 58		3,060,788	1,791,627	766,078	1,841,663	2,276	325	29,989	288,229										
		49,771,000	11,759,735	6,727,389	23,070,569	6,239,357	56,311	1,057,937	859,700										
Operating Expenses																			
979+954 x (979+260)		69,580,034	28,247,274	5,632,336	22,651,369	11,166,646	2,401	1,482,159	397,849										
980+954 x (980+261)		22,740,002	9,964,398	2,216,671	6,997,727	3,030,014	84,033	399,220	47,938										
981+954 x (981+262)		10,574,043	3,696,302	957,559	3,917,613	1,709,515	432	230,034	62,587										
982+954 x (982+263)		4,158,049	1,614,661	447,652	1,433,237	560,888	17,781	74,752	9,078										
985+988+990+954 x (985+988+980+264)		3,358,209	1,242,653	292,399	1,189,411	541,481	129	72,504	19,632										
983+986+991+954 x (983+986+991+265)		32,778,712	12,624,184	3,483,107	12,376,257	2,749,118	5,126	683,545	857,376										
+987+989+992+954 x (984+987+989+992+266)		43,237,951	34,253,794	5,007,387	1,889,816	477,481	3,786	292,848	1,312,889										
		186,427,000	91,643,265	18,037,111	50,455,431	20,233,143	113,689	3,235,063	2,707,300										
Total Cost / Revenue From Rates																			
260+269		84,964,210	31,387,634	7,406,666	30,134,107	13,700,805	3,282	1,834,811	496,885										
261+270		28,834,654	11,372,992	3,068,410	9,808,653	3,883,762	121,259	516,891	62,687										
278+279		113,798,864	42,760,626	10,475,096	39,942,761	17,584,567	124,541	2,351,702	559,572										
262+271		16,435,658	4,892,829	1,633,615	6,768,655	2,675,070	768	364,400	100,321										
263+272		6,419,565	2,137,342	763,703	2,476,275	877,685	31,594	118,415	14,551										
281+282		22,855,223	7,030,171	2,397,317	9,244,930	3,552,754	32,362	482,876	114,872										
264+273		4,813,651	1,539,751	460,264	1,897,326	781,229	213	105,867	29,001										
265+274		48,431,523	16,027,031	5,658,359	20,367,004	4,076,093	8,773	1,029,779	1,264,486										
266+275		46,298,739	36,045,421	5,773,465	2,073,979	479,857	4,111	322,836	1,599,069										
284+285+286		99,543,913	53,612,203	11,892,087	24,338,309	5,337,179	13,097	1,458,483	2,892,556										
278+281+284		106,213,519	37,820,215	9,500,564	38,800,089	17,157,103	4,263	2,305,079	626,208										
279+282+285		83,685,742	29,537,364	9,490,472	32,651,932	8,837,540	161,626	1,665,084	1,341,724										
286		236,198,000	103,403,000	24,764,500	73,526,000	26,474,500	170,000	4,293,000	3,567,000										
Annual Consumption (mWhs)																			
Non-Concurrent Peak Demand 12 Mo Avg																			
Average Number of Customers																			
E01		4,930,157	2,177,641	366,245	1,454,061	801,489	152	103,142	27,427										
D02		942,303	426,899	81,416	287,451	116,588	2,637	18,459	6,853										
C01		201,738	175,466	21,887	3,064	21	1	1,069	230										
289		289,294*1000	0.01737	0.02594	0.02668	0.02141	0.02805	0.02235	0.02283										
290		7.40	5.77	9.71	9.47	6.21	5.11	7.52	16.32										
291		19.12	17.12	21.98	56.40	1,904.20	342.59	25.16	578.53										
292		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										
293		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										

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

Electric Utility
Classification Analysis

Washington Jurisdiction

301 Sumcost
302 Scenario: Other Category Costs by 100% Customer
303
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308 Description
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310 Rate Base	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	Washington Jurisdiction						
											(m)	(n)	(o)	(p)			
311 Production Energy	312 Production Demand	313 Transmission Energy	314 Transmission Demand	315 Distribution Energy	316 Distribution Demand	317 Distribution Customer	Residential Service Sch1	General Service Sch11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4
251	197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184	0	0	0	0	0	0	0	0	0
252	80,588,275	39,216,972	7,058,630	21,905,387	10,609,187	252,319	1,381,777	164,003	0	0	0	0	0	0	0	0	0
253	75,131,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,630	419,569	0	0	0	0	0	0	0	0	0
254	29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856	0	0	0	0	0	0	0	0	0
255	18,655,248	8,271,582	1,391,150	5,516,745	2,979,251	565	391,776	104,179	0	0	0	0	0	0	0	0	0
256	200,144,820	94,739,414	18,027,006	62,271,442	16,489,800	24,721	4,065,747	4,526,689	0	0	0	0	0	0	0	0	0
257	61,231,485	49,881,087	6,348,732	1,435,176	29,525	2,205	352,150	3,182,610	0	0	0	0	0	0	0	0	0
	662,843,000	327,405,388	55,752,021	179,787,660	77,534,033	381,686	12,423,123	9,559,090	0	0	0	0	0	0	0	0	0
319 Return Requirement																	
320 Production Energy	311 x K1028		8,761,209	5,843,302	3,155,605	598	414,967	110,346	0	0	0	0	0	0	0	0	0
321 Production Demand	312 x K1028		3,929,799	2,195,064	1,063,110	25,284	138,463	16,434	0	0	0	0	0	0	0	0	0
322 Transmission Energy	313 x K1031		3,307,948	556,345	2,206,241	1,191,454	156,678	41,663	226	0	0	0	0	0	0	0	0
323 Transmission Demand	314 x K1031		1,445,016	260,087	807,141	390,913	50,914	6,043	9,297	0	0	0	0	0	0	0	0
324 Distribution Energy	315 x K1031		821,365	138,141	547,811	295,839	38,903	10,345	56	0	0	0	0	0	0	0	0
325 Distribution Demand	316 x K1031		9,407,590	1,790,075	6,183,532	1,637,431	403,727	449,499	2,455	0	0	0	0	0	0	0	0
326 Distribution Customer	317 x K1031		4,953,174	630,427	1,425,512	2,932	34,968	376,032	219	0	0	0	0	0	0	0	0
	66,072,000	32,626,101	5,555,894	17,925,603	7,737,284	38,136	1,238,621	950,362	0	0	0	0	0	0	0	0	0
328 Operating Expenses																	
329 Production Energy	1011+E1037 x (1011+320)		32,002,294	5,382,283	21,343,980	11,526,659	2,186	1,515,760	403,063	0	0	0	0	0	0	0	0
330 Production Demand	1012+E1037 x (1012+321)		11,650,474	2,096,959	6,507,594	3,151,749	74,958	410,495	48,722	0	0	0	0	0	0	0	0
331 Transmission Energy	1013+E1037 x (1013+322)		5,116,164	860,458	3,412,234	1,842,736	349	242,322	64,437	0	0	0	0	0	0	0	0
332 Transmission Demand	1014+E1037 x (1014+323)		2,234,901	402,258	1,248,347	604,598	14,379	78,745	9,346	0	0	0	0	0	0	0	0
333 Distribution Energy	7+1020+1022+E1037 x (1017+1020+1022+324)		1,594,992	268,253	1,063,782	574,483	109	75,545	20,089	0	0	0	0	0	0	0	0
334 Distribution Demand	5+1018+1023+E1037 x (1015+1018+1023+325)		35,318,627	16,660,792	3,170,415	10,958,889	2,931,942	4,227	715,149	877,213	0	0	0	0	0	0	0
335 Distribution Customer	1+1024+E1037 x (1016+1019+1021+1024+326)		45,214,772	36,360,947	4,894,777	1,856,095	477,498	2,954,432	3,703	295,432	1,326,320	0	0	0	0	0	0
	196,379,000	105,620,564	17,075,403	46,390,920	21,109,564	99,912	3,333,447	2,749,190	0	0	0	0	0	0	0	0	0
337 Total Cost / Revenue From Rates																	
338 Production Energy	320+329		91,935,649	6,855,281	27,187,282	14,682,164	2,784	1,930,727	513,409	0	0	0	0	0	0	0	0
339 Production Demand	321+330		32,016,426	15,580,272	8,702,658	4,214,859	100,242	548,958	65,156	0	0	0	0	0	0	0	0
340 Total Production			123,952,075	56,343,775	9,660,061	35,889,940	18,897,023	103,027	2,479,684	578,565	0	0	0	0	0	0	0
341 Transmission Energy	322+331		18,999,255	8,424,112	1,416,803	5,618,474	3,034,189	575	399,000	106,100	0	0	0	0	0	0	0
342 Transmission Demand	323+332		7,561,985	3,679,917	662,345	2,055,488	995,511	23,676	129,659	15,389	0	0	0	0	0	0	0
343 Total Transmission			26,561,240	12,104,029	7,079,148	7,673,962	4,029,700	24,252	528,659	121,489	0	0	0	0	0	0	0
344 Distribution Energy	324+333		5,449,712	2,416,357	406,393	1,611,593	870,321	165	114,449	30,434	0	0	0	0	0	0	0
345 Distribution Demand	325+334		55,192,937	26,068,382	4,960,490	17,142,421	4,569,374	6,682	1,118,876	1,326,712	0	0	0	0	0	0	0
346 Distribution Customer	326+335		51,295,036	41,314,122	5,525,204	1,998,607	480,430	3,922	330,400	1,642,352	0	0	0	0	0	0	0
347 Total Distribution			111,937,685	69,798,861	10,892,087	20,752,621	5,920,125	10,769	1,563,725	2,999,497	0	0	0	0	0	0	0
348 Total Energy	338+341+344		116,384,616	51,603,972	8,678,977	34,417,349	18,586,674	3,525	2,444,176	649,943	0	0	0	0	0	0	0
350 Total Demand	339+342+345		94,771,348	45,328,571	8,427,115	27,900,567	9,779,744	130,601	1,797,493	1,407,257	0	0	0	0	0	0	0
351 Total Customer	346		51,295,036	41,314,122	5,525,204	1,998,607	480,430	3,922	330,400	1,642,352	0	0	0	0	0	0	0
352 Total Cost / Revenue From Rates at Uniform Requested Return			262,451,000	138,246,665	22,631,297	64,316,523	28,846,848	138,048	4,572,068	3,699,551	0	0	0	0	0	0	0
353																	
354 Annual Consumption (mWh's)	294		2,177,641	366,245	1,454,061	801,489	152	103,142	27,427	0	0	0	0	0	0	0	0
355 Non-Concident Peak Demand 12 Mo Avg	295		942,303	426,899	81,416	287,451	118,588	2,637	18,459	6,853	0	0	0	0	0	0	0
356 Average Number of Customers	296		201,738	175,466	21,887	3,064	21	1,069	230	0	0	0	0	0	0	0	0
357																	
358 Energy Cost per kWh	349(354*1000)		\$0.02361	\$0.02370	\$0.02367	\$0.02319	\$0.02319	\$0.02370	\$0.02370	\$0.02370	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
359 Demand Cost per kW/Mo	350(355*12)		\$8.38	\$8.63	\$8.09	\$6.87	\$4.13	\$8.11	\$17.11	\$17.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
360 Customer Cost per Cust/Mo	351(356*12)		\$21.19	\$19.62	\$21.04	\$54.35	\$1,906.47	\$326.86	\$25.75	\$594.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00