

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	DB Query Criteria Name	Factor Name	Database Query Ref	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
736	Production Related Plant in Service			471,636,000	215,180,219	36,995,093	136,122,465	71,388,519	448,871	9,364,484	2,136,349	0	0	0	0	0
737	Energy			331,477,557	146,974,395	24,718,784	98,024,801	52,937,111	10,039	6,961,310	1,851,116	0	0	0	0	0
738	Demand			140,158,443	68,205,824	12,276,309	38,097,663	18,451,408	438,832	2,403,175	285,232	0	0	0	0	0
739	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
740	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
741																
742	Transmission Related Plant in Service			177,151,000	80,728,188	13,866,944	51,181,725	26,876,209	161,748	3,525,909	810,277	0	0	0	0	0
743	Energy			126,716,110	56,184,871	9,449,412	37,472,587	20,236,618	3,838	2,661,146	707,638	0	0	0	0	0
744	Demand			50,434,890	24,543,318	4,417,531	13,709,138	6,639,591	157,910	864,763	102,639	0	0	0	0	0
745	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
746	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
747																
748	Distribution Related Plant in Service			364,352,000	190,548,507	33,277,423	94,839,920	22,578,141	3,506	6,475,731	16,628,772	0	0	0	0	0
749	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
750	Demand			296,637,000	140,885,349	26,868,935	93,022,286	22,532,813	0	6,091,845	7,235,772	0	0	0	0	0
751	Customer			67,715,000	49,663,158	6,408,488	1,817,634	45,329	3,506	383,886	9,393,000	0	0	0	0	0
752	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
753																
754	Other Plant in Service			57,066,000	39,862,931	5,410,367	7,252,337	3,714,421	873	658,991	166,079	0	0	0	0	0
755	Energy			22,826,400	10,082,378	1,695,697	6,732,236	3,710,857	704	477,543	126,986	0	0	0	0	0
756	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
757	Customer			34,239,600	29,780,553	3,714,670	520,102	3,564	170	181,448	39,093	0	0	0	0	0
758	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
759																
760	Total Plant in Service			1,070,205,000	526,319,845	89,549,828	289,396,447	124,557,291	614,998	20,025,114	19,741,476	0	0	0	0	0
761																
762	Production Related Accumulated Depreciation & Amortization			151,316,000	69,121,107	11,894,614	43,625,829	22,848,997	150,062	2,996,907	678,484	0	0	0	0	0
763	Energy			104,397,539	46,289,002	7,785,083	30,872,522	16,672,333	3,162	2,192,437	583,002	0	0	0	0	0
764	Demand			46,918,461	22,832,105	4,109,532	12,753,308	6,176,664	146,900	804,470	95,482	0	0	0	0	0
765	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
766	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
767																
768	Transmission Related Accumulated Depreciation & Amortization			55,682,000	25,374,438	4,358,650	16,087,410	8,447,715	50,841	1,108,262	254,686	0	0	0	0	0
769	Energy			39,829,335	17,659,996	2,970,134	11,778,362	6,360,762	1,206	836,450	222,425	0	0	0	0	0
770	Demand			15,852,665	7,714,441	1,388,516	4,309,048	2,086,952	49,634	271,812	32,261	0	0	0	0	0
771	Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
772	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
773																
774	Distribution Related Accumulated Depreciation & Amortization			101,000,000	52,902,926	9,101,951	24,846,075	5,006,635	1,101	1,719,326	7,421,988	0	0	0	0	0
775	Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
776	Demand			76,873,000	36,920,279	7,041,247	24,268,658	4,992,404	0	1,596,423	2,053,988	0	0	0	0	0
777	Customer			24,127,000	15,982,646	2,040,703	577,416	14,231	1,101	122,902	5,368,000	0	0	0	0	0
778	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
779																
780	Other Accumulated Depreciation & Amortization			24,906,000	17,397,858	2,361,312	3,165,225	1,621,130	381	287,611	72,484	0	0	0	0	0
781	Energy			9,962,400	4,400,373	740,074	2,938,230	1,619,574	307	208,420	55,422	0	0	0	0	0
782	Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
783	Customer			14,943,600	12,997,485	1,621,238	226,994	1,556	74	79,192	17,062	0	0	0	0	0
784	Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
785																
786	Total Accumulated Depreciation and Amortization			332,904,000	164,796,327	27,716,526	87,724,539	37,924,476	202,384	6,112,105	8,427,642	0	0	0	0	0
787	Total Net Plant			737,301,000	361,523,518	61,833,302	201,671,908	86,632,815	412,614	13,913,009	11,313,835	0	0	0	0	0

AMISTA UTILITIES										Electric Utility				Washington Jurisdiction				10/26/99 10:53 AM	
Miscellaneous Query Results										Database Query Results									
For The Twelve Months Ended December 31, 1998																			
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)			
DB Query Criteria Name	Factor Name	Database Query Ref	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4					
788 Production Related Miscellaneous Rate Base																			
789 Energy			-42,543,822	-19,410,663	-3,337,248	-12,278,688	-6,439,340	-40,517	-844,688	-192,678	0	0	0	0	0	0			
790 Demand			-29,892,116	-13,253,916	-2,229,100	-8,639,720	-4,773,784	-905	-627,760	-166,931	0	0	0	0	0	0			
791 Customer			-12,651,707	-6,156,747	-1,108,148	-3,438,968	-1,665,556	-39,612	-216,928	-25,747	0	0	0	0	0	0			
792 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
793			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
794			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
795 Transmission Related Miscellaneous Rate Base																			
796 Energy			-16,433,731	-7,488,895	-1,286,392	-4,747,965	-2,493,220	-15,005	-327,087	-75,167	0	0	0	0	0	0			
797 Demand			-11,755,048	-5,212,090	-876,592	-3,476,212	-1,877,286	-356	-246,866	-65,645	0	0	0	0	0	0			
798 Customer			-4,678,683	-2,276,805	-409,800	-1,271,753	-615,934	-14,649	-80,221	-9,521	0	0	0	0	0	0			
799 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
800			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
801 Distribution Related Miscellaneous Rate Base																			
802 Energy			-35,156,921	-18,859,948	-3,234,547	-8,817,527	-2,094,263	-325	-607,887	-1,542,422	0	0	0	0	0	0			
803 Demand			-27,514,932	-13,067,995	-2,492,261	-8,628,397	-2,090,059	0	-568,057	-671,163	0	0	0	0	0	0			
804 Customer			-7,641,989	-5,791,953	-742,286	-189,130	-4,205	-325	-42,830	-871,259	0	0	0	0	0	0			
805 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
806			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
807 Demand Side Management Investment																			
808 Energy			26,551,000	12,113,921	2,082,730	7,662,956	4,018,702	25,286	527,158	120,248	0	0	0	0	0	0			
809 Demand			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			
810 Customer			7,895,752	3,842,339	691,579	2,146,212	1,039,450	24,721	135,382	16,068	0	0	0	0	0	0			
811 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
812			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
813 Other Miscellaneous Rate Base																			
814 Energy			-6,874,526	-4,802,137	-651,767	-873,662	-447,462	-105	-79,386	-20,007	0	0	0	0	0	0			
815 Demand			-2,749,811	-1,214,586	-204,274	-811,007	-447,033	-85	-57,528	-15,297	0	0	0	0	0	0			
816 Customer			-4,124,716	-3,587,551	-447,492	-62,655	-429	-20	-21,858	-4,709	0	0	0	0	0	0			
817 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
818			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
819 Total Miscellaneous Rate Base			-74,458,000	-38,447,723	-6,427,225	-19,054,886	-7,455,584	-30,666	-1,331,890	-1,710,026	0	0	0	0	0	0			
820 Total Rate Base			662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0	0	0			
821																			
822 Rate Base Summary																			
823 Production - Energy Classified		737-763+790	197,187,902	87,431,478	14,704,601	58,312,560	31,490,995	5,972	4,141,113	1,101,184	0	0	0	0	0	0			
824 Production - Demand Classified		738-764+791	80,588,275	39,216,972	7,058,630	21,905,387	10,609,187	252,319	1,381,777	164,003	0	0	0	0	0	0			
825 Transmission - Energy Classified		743-769+796	75,131,728	33,312,784	5,602,687	22,218,013	11,998,570	2,275	1,577,830	419,589	0	0	0	0	0	0			
826 Transmission - Demand Classified		744-770+797	29,903,541	14,552,071	2,619,215	8,128,337	3,936,705	93,627	512,730	60,856	0	0	0	0	0	0			
827 Distribution - Demand Classified		750-776+803	192,249,068	90,897,075	17,335,427	60,125,230	15,450,350	0	3,930,366	4,510,621	0	0	0	0	0	0			
828 Distribution - Customer Classified		751-777+803	35,946,011	27,888,558	3,605,499	1,051,088	26,893	2,080	218,153	3,153,741	0	0	0	0	0	0			
829 Demand Side Management - Energy Classified		808	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			
830 Demand Side Management - Demand Classified		809	7,895,752	3,842,339	691,579	2,146,212	1,039,450	24,721	135,382	16,068	0	0	0	0	0	0			
831 General - Energy Classified		755-781+814	10,114,189	4,467,418	751,350	2,982,998	1,644,250	312	211,595	56,266	0	0	0	0	0	0			
832 General - Demand Classified		756-782+815	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
833 General - Customer Classified		757-783+816	15,171,284	13,195,517	1,645,940	230,453	1,579	75	80,398	17,322	0	0	0	0	0	0			
834 Total Rate Base			662,843,000	323,075,795	55,406,077	182,617,023	79,177,230	381,948	12,581,119	9,603,808	0	0	0	0	0	0			
835																			

731	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
732																
733																
734																
735																
836	Production Related Operating & Maintenance Expenses				163,616,011	74,563,454	12,808,420	47,269,486	24,820,694	149,619	3,256,231	748,106	0	0	0	0
837	Energy				116,960,612	51,859,364	8,721,930	34,587,683	18,678,661	3,542	2,456,272	653,159	0	0	0	0
838	Demand				46,655,399	22,704,090	4,086,490	12,681,802	6,142,033	146,077	799,959	94,947	0	0	0	0
839	Customer				0	0	0	0	0	0	0	0	0	0	0	0
840	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
841																
842	Transmission Related Operating & Maintenance Expenses				11,525,954	5,252,408	902,223	3,330,030	1,748,644	10,524	229,406	52,719	0	0	0	0
843	Energy				8,244,515	3,655,549	614,806	2,438,074	1,316,653	250	173,142	46,041	0	0	0	0
844	Demand				3,281,439	1,596,859	287,417	891,956	431,991	10,274	56,264	6,678	0	0	0	0
845	Customer				0	0	0	0	0	0	0	0	0	0	0	0
846	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
847																
848	Distribution Related Operating & Maintenance Expenses				17,547,144	8,746,438	1,559,440	4,664,503	1,265,131	225	314,529	996,877	0	0	0	0
849	Energy				0	0	0	0	0	0	0	0	0	0	0	0
850	Demand				14,749,988	6,892,349	1,314,474	4,571,041	1,262,227	0	298,023	411,873	0	0	0	0
851	Customer				2,797,156	1,854,089	244,967	93,461	2,904	225	16,506	585,004	0	0	0	0
852	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
853																
854	Customer Relations Related Operating & Maintenance Expenses				7,340,823	6,006,369	889,283	253,484	123,671	2,958	56,634	8,425	0	0	0	0
855	Energy				387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0
856	Demand				0	0	0	0	0	0	0	0	0	0	0	0
857	Customer				6,953,823	5,834,776	860,424	1,39,040	61,867	2,946	48,507	6,264	0	0	0	0
858	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
859																
860	Demand Side Management Operating & Maintenance Expenses				6,437,000	2,900,541	608,553	1,902,134	841,170	2,882	116,291	65,429	0	0	0	0
861	Energy				2,126,126	942,707	188,548	628,740	339,543	64	44,650	11,873	0	0	0	0
862	Demand				899,874	437,909	78,819	244,602	118,465	2,817	15,429	1,831	0	0	0	0
863	Customer				0	0	0	0	0	0	0	0	0	0	0	0
864	Revenue				3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0
865																
866	Other Operating & Maintenance Expenses				20,094,068	14,036,527	1,905,097	2,553,692	1,307,921	308	232,044	58,480	0	0	0	0
867	Energy				8,037,627	3,550,205	597,089	2,370,553	1,306,666	248	168,152	44,714	0	0	0	0
868	Demand				0	0	0	0	0	0	0	0	0	0	0	0
869	Customer				12,056,441	10,486,322	1,308,009	183,138	1,255	60	63,891	13,765	0	0	0	0
870	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
871																
872	Revenue Related Operating Expenses (not including Income Tax)				12,046,000	5,273,510	1,262,979	3,749,795	1,350,189	8,670	218,941	181,916	0	0	0	0
873	Uncollectible Accounts				902,000	394,878	94,571	280,783	101,102	649	16,394	13,622	0	0	0	0
874	Franchise Fees				0	0	0	0	0	0	0	0	0	0	0	0
875	Commission Fees				497,000	217,577	52,109	154,711	55,707	358	9,033	7,506	0	0	0	0
876	State Excise Tax				10,483,000	4,589,258	1,099,104	3,263,250	1,174,998	7,545	190,533	158,312	0	0	0	0
877																
878	Total Operating and Maintenance Expenses				228,124,000	112,189,990	18,836,892	60,459,874	30,282,421	167,640	4,233,543	1,953,640	0	0	0	0
879																
880	Production Related Taxes Other Than Income Tax				8,331,000	3,793,928	651,368	2,408,357	1,265,568	7,425	166,041	38,313	0	0	0	0
881	Energy				6,017,000	2,668,198	448,749	1,779,559	961,029	182	126,377	33,605	0	0	0	0
882	Demand				2,313,300	1,125,730	202,619	628,798	304,539	7,243	39,664	4,708	0	0	0	0
883	Customer				0	0	0	0	0	0	0	0	0	0	0	0
884	Revenue				0	0	0	0	0	0	0	0	0	0	0	0
885																

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

Electric Utility  
 Database Query Results

Washington Jurisdiction

728	729	730	731	732	733	734	735	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
																								Description
886								Transmission Related Taxes Other Than Income Tax																
887								Energy	2,136,000	975,381	167,201	617,124	324,060	1,950	42,514	9,770								
888								Demand	1,527,881	677,450	113,936	451,826	244,003	46	32,087	8,532								
889								Customer	608,119	295,931	53,264	165,298	80,057	1,904	10,427	1,238								
890								Revenue	0	0	0	0	0	0	0	0								
891									3,988,000	2,085,641	364,237	1,038,066	247,128	38	70,880	182,010								
892								Energy	0	0	0	0	0	0	0	0								
893								Demand	3,246,828	1,542,055	294,093	1,018,172	246,632	0	66,678	79,199								
894								Customer	741,172	543,586	70,144	19,895	496	38	4,202	102,811								
895								Revenue	0	0	0	0	0	0	0	0								
896									74,000	51,692	7,016	9,404	4,817	1	855	215								
897								Other Taxes Other Than Income Tax	29,600	13,074	2,199	8,730	4,812	1	619	165								
898								Energy	0	0	0	0	0	0	0	0								
899								Demand	44,400	38,618	4,817	674	5	0	235	51								
900								Customer	0	0	0	0	0	0	0	0								
901								Revenue	25,012,000	11,493,900	2,288,926	7,336,202	3,016,571	16,960	470,822	388,620								
902									12,078,000	5,509,388	947,065	3,486,534	1,828,886	11,416	239,911	54,800								
903								Total Taxes Other Than Income Tax	8,514,261	3,775,153	634,921	2,517,844	1,359,731	258	178,807	47,547								
904								Production Related Depreciation & Amortization Expense	3,563,739	1,734,235	312,144	968,690	469,155	11,158	61,104	7,252								
905								Energy	0	0	0	0	0	0	0	0								
906								Demand	0	0	0	0	0	0	0	0								
907								Customer	0	0	0	0	0	0	0	0								
908								Revenue	5,050,000	2,301,299	395,302	1,459,025	766,153	4,611	100,512	23,098								
909									3,612,265	1,601,648	269,372	1,068,222	576,880	109	75,861	20,172								
910								Transmission Related Depreciation & Amortization Expense	1,437,735	699,650	125,929	390,803	189,273	4,502	24,652	2,926								
911								Energy	0	0	0	0	0	0	0	0								
912								Demand	0	0	0	0	0	0	0	0								
913								Customer	0	0	0	0	0	0	0	0								
914								Revenue	8,824,000	4,561,620	794,045	2,237,473	512,461	103	153,356	564,942								
915									0	0	0	0	0	0	0	0								
916								Distribution Related Depreciation & Amortization Expense	6,961,000	3,316,180	632,445	2,187,907	511,136	0	143,391	169,942								
917								Energy	1,863,000	1,245,440	161,600	49,566	1,325	103	9,965	395,000								
918								Demand	0	0	0	0	0	0	0	0								
919								Customer	4,497,000	3,141,338	426,356	571,510	292,709	69	51,931	13,088								
920								Revenue	1,798,800	794,527	133,627	530,524	292,428	55	37,632	10,007								
921									0	0	0	0	0	0	0	0								
922								Other Depreciation & Amortization Expense	2,698,200	2,346,812	292,729	40,986	281	13	14,299	3,081								
923								Energy	0	0	0	0	0	0	0	0								
924								Demand	30,449,000	15,513,645	2,562,767	7,754,542	3,400,210	16,198	545,710	655,928								
925								Customer	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791								
926								Revenue	6,409,000	2,841,697	477,929	1,895,274	1,023,520	194	134,594	35,791								
927									0	0	0	0	0	0	0	0								
928								Production Related Other Income Related Items	0	0	0	0	0	0	0	0								
929								Energy	0	0	0	0	0	0	0	0								
930								Demand	0	0	0	0	0	0	0	0								
931								Customer	0	0	0	0	0	0	0	0								
932								Revenue	0	0	0	0	0	0	0	0								
933									0	0	0	0	0	0	0	0								
934								Production Related Other Income Related Items	0	0	0	0	0	0	0	0								
935								Energy	0	0	0	0	0	0	0	0								
936								Demand	0	0	0	0	0	0	0	0								
937								Customer	0	0	0	0	0	0	0	0								
938								Revenue	0	0	0	0	0	0	0	0								

728	Sumcost	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
735	Description																
938	Total Operating Expense Before Income Tax Items					289,994,000	142,039,232	24,166,514	77,445,891	37,722,722	200,992	5,384,670	3,033,978	0	0	0	0
939	Total Income Tax Items					20,099,000	3,632,592	3,399,587	10,303,816	1,979,896	28,627	393,727	360,755	0	0	0	0
940	Production - Energy Classified					6,134,343	983,060	902,240	3,290,174	787,460	448	129,597	41,365	0	0	0	0
941	Production - Demand Classified					2,443,624	440,947	433,101	1,235,970	265,292	18,911	43,243	6,161	0	0	0	0
942	Transmission - Energy Classified					374,561	374,561	343,768	300,035	171	49,378	15,761	0	0	0	0	0
943	Transmission - Demand Classified					906,745	163,620	160,709	458,626	98,441	7,017	16,046	2,286	0	0	0	0
944	Distribution - Demand Classified					6,156,925	1,022,026	1,063,661	3,392,451	386,349	0	123,001	169,436	0	0	0	0
945	Distribution - Customer Classified					720,225	313,573	221,225	59,306	672	156	6,827	118,466	0	0	0	0
946	Demand Side Management - Energy Classified					580,348	93,004	85,358	311,272	74,499	42	12,261	3,913	0	0	0	0
947	Demand Side Management - Demand Classified					239,418	43,202	42,434	121,096	25,992	1,853	4,237	604	0	0	0	0
948	General - Energy Classified					314,516	50,231	46,101	168,310	41,116	23	6,622	2,114	0	0	0	0
949	General - Demand Classified					0	0	0	0	0	0	0	0	0	0	0	0
950	General - Customer Classified					265,573	148,367	100,991	13,003	39	6	2,516	651	0	0	0	0
951	General - Other					0	0	0	0	0	0	0	0	0	0	0	0
952	Revenue Excluding Revenue Conversion Items					224,152,000	98,129,490	23,501,521	69,776,205	25,124,311	161,330	4,074,059	3,385,084	0	0	0	0
953	Revenue Conversion Item Ratio					5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	5.3740%	0.0000%	0.0000%	0.0000%	0.0000%
954	Production Related Other Operating Revenues					112,726,000	51,440,482	8,845,269	32,529,112	17,056,040	108,011	2,237,308	509,778	0	0	0	0
955	Energy					78,992,389	35,024,569	5,890,582	23,359,691	12,615,119	2,392	1,658,907	441,128	0	0	0	0
956	Demand					33,733,611	16,415,913	2,954,686	9,169,421	4,440,921	105,619	578,401	68,650	0	0	0	0
957	Customer					0	0	0	0	0	0	0	0	0	0	0	0
958	Revenue					0	0	0	0	0	0	0	0	0	0	0	0
959	Transmission Related Other Operating Revenues					8,477,000	3,862,992	663,559	2,449,139	1,286,076	7,740	168,721	38,773	0	0	0	0
960	Energy					6,063,998	2,688,549	452,172	1,793,132	968,359	184	127,341	33,862	0	0	0	0
961	Demand					2,413,402	1,174,443	211,387	656,007	317,717	7,556	41,380	4,911	0	0	0	0
962	Customer					0	0	0	0	0	0	0	0	0	0	0	0
963	Revenue					0	0	0	0	0	0	0	0	0	0	0	0
964	Distribution Related Other Operating Revenues					2,463,000	1,288,098	224,954	641,113	152,627	24	43,776	112,410	0	0	0	0
965	Energy					0	0	0	0	0	0	0	0	0	0	0	0
966	Demand					2,005,250	952,377	181,633	628,826	152,321	0	41,181	48,913	0	0	0	0
967	Customer					457,750	335,720	43,321	12,287	306	24	2,595	63,496	0	0	0	0
968	Revenue					0	0	0	0	0	0	0	0	0	0	0	0
969	Open					0	0	0	0	0	0	0	0	0	0	0	0
970	Total Other Operating Revenues					123,666,000	56,591,571	9,733,781	35,619,364	18,494,743	115,775	2,449,805	660,961	0	0	0	0
971	Operating Expense Summary Excluding Revenue Conversion Items					65,043,528	27,102,903	5,295,187	20,710,844	10,195,282	2,232	1,366,739	370,339	0	0	0	0
972	Production - Energy Classified					21,242,451	9,589,090	2,079,668	6,345,839	2,740,097	77,770	365,570	44,418	0	0	0	0
973	Production - Demand Classified					9,658,345	3,620,660	889,710	3,418,599	1,469,212	392	203,127	56,645	0	0	0	0
974	Transmission - Energy Classified					3,820,636	1,581,618	415,933	1,250,676	482,045	16,141	66,008	8,216	0	0	0	0
975	Transmission - Demand Classified					29,109,491	11,820,233	3,123,040	10,540,745	2,254,023	0	589,913	781,537	0	0	0	0
976	Distribution - Demand Classified					5,663,803	3,620,968	654,615	209,941	5,092	498	34,905	1,137,785	0	0	0	0
977	Distribution - Customer Classified					2,706,475	1,035,711	243,906	940,011	414,042	107	56,911	15,787	0	0	0	0
978	Demand Side Management - Energy Classified					1,139,291	481,111	365,698	144,458	19,666	4,670	19,666	2,435	0	0	0	0
979	Demand Side Management - Demand Classified					3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0
980	Customer Service - Info & Sales - Energy Classified					387,000	28,859	114,444	61,804	8,127	12	8,127	2,161	0	0	0	0
981	Customer Service - Info & Sales - Customer Classified					857	5,834,776	840,424	139,040	61,867	2,946	48,507	6,264	0	0	0	0

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

DB Query Criteria Name	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	Washington Jurisdiction				(q)
											(m)	(n)	(o)	(p)	
General - Energy Classified	s lines		867-899+925+949	10,180,544	4,408,036	779,015	3,078,117	1,645,023	328	213,025	56,999	0	0	0	0
General - Demand Classified	s lines		868+900+925+950	0	0	0	0	0	0	0	0	0	0	0	
General - Customer Classified	s lines		869+901+926+951+972	15,064,614	13,020,119	1,706,546	237,801	1,580	79	80,942	17,547	0	0	0	
Total				174,381,000	83,806,743	16,569,341	48,380,548	19,857,686	105,174	3,109,651	2,551,856	0	0	0	
Check - Total Expenses less Other Revenues, Commission Fees, Uncollectibles, Franchise				174,381,000	83,806,743	16,569,341	48,380,548	19,857,686	105,174	3,109,651	2,551,856	0	0	0	
Total Income Tax Items at Uniform Return	9.968%			28,876,000	14,070,964	2,413,126	7,956,965	3,452,801	16,678	548,181	417,285	0	0	0	
Production - Energy Classified	s lines		823 x k1028 x e996	8,635,671	3,828,985	643,975	2,553,747	1,379,120	262	181,356	48,225	0	0	0	
Production - Demand Classified	s lines		824 x k1028 x e996	3,529,293	1,717,473	309,126	959,327	464,620	11,050	60,514	7,182	0	0	0	
Transmission - Energy Classified	s lines		825 x k1031 x e996	3,260,549	1,445,700	243,144	964,212	520,711	99	68,474	18,208	0	0	0	
Transmission - Demand Classified	s lines		826 x k1031 x e996	1,291,747	631,527	113,668	352,752	170,844	4,063	22,251	2,641	0	0	0	
Distribution - Demand Classified	s lines		827 x k1031 x e996	8,343,178	3,944,729	752,319	2,609,300	1,704,511	0	170,569	195,751	0	0	0	
Distribution - Customer Classified	s lines		828 x k1031 x e996	1,559,976	1,210,301	156,471	45,615	1,167	90	9,467	136,865	0	0	0	
Demand Side Management - Energy Classified	s lines		829 x k1031 x e996	809,596	358,968	60,373	239,414	129,293	25	17,002	4,521	0	0	0	
Demand Side Management - Demand Classified	s lines		830 x k1031 x e996	342,658	166,749	30,013	93,141	45,110	1,073	5,875	697	0	0	0	
General - Energy Classified	s lines		831 x k1031 x e996	438,933	193,876	32,607	129,455	71,357	14	9,183	2,442	0	0	0	
General - Demand Classified	s lines		832 x k1031 x e996	0	0	0	0	0	0	0	0	0	0	0	
General - Customer Classified	s lines		833 x k1031 x e996	658,400	572,656	71,430	10,001	69	3	3,489	752	0	0	0	
Operating Expense Summary Excluding Revenue Conversion Items with Uniform Return Tax Expense				183,758,000	94,245,115	15,582,880	46,033,697	21,330,591	93,225	3,264,105	2,608,386	0	0	0	
Production - Energy Classified	s lines		979,941+997	67,544,855	29,948,828	5,036,922	19,974,417	10,786,943	2,046	1,418,499	377,200	0	0	0	
Production - Demand Classified	s lines		980-942+998	22,328,119	10,865,616	1,955,693	6,069,197	2,939,425	69,909	382,841	45,439	0	0	0	
Transmission - Energy Classified	s lines		981-943+999	10,581,611	4,691,798	789,087	3,129,202	1,689,888	320	222,223	59,092	0	0	0	
Transmission - Demand Classified	s lines		982-944+1000	4,211,638	2,049,525	368,892	1,144,801	554,449	13,187	72,213	8,571	0	0	0	
Distribution - Demand Classified	s lines		983-945+1001	31,295,744	14,742,936	2,811,698	9,757,594	2,538,184	0	637,481	807,852	0	0	0	
Distribution - Customer Classified	s lines		984-946+1002	6,503,554	4,517,696	589,860	196,250	5,587	432	37,545	1,156,184	0	0	0	
Demand Side Management - Energy Classified	s lines		985-947+1003	2,935,722	1,301,675	218,921	868,154	468,836	89	61,653	16,394	0	0	0	
Demand Side Management - Demand Classified	s lines		986-948+1004	1,242,532	604,658	108,832	337,743	163,575	3,890	21,305	2,529	0	0	0	
Demand Side Management - Tariff Rider	s lines		987	3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	
Customer Service, Info & Sales - Energy Classified	s lines		988	387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	
Customer Service, Info & Sales - Customer Classified	s lines		989	6,953,823	5,834,776	860,424	139,040	61,867	2,946	48,507	6,264	0	0	0	
General - Energy Classified	s lines		990-949+1005	10,304,960	4,551,681	765,521	3,039,262	1,675,264	318	215,586	57,328	0	0	0	
General - Demand Classified	s lines		991-950+1006	0	0	0	0	0	0	0	0	0	0	0	
General - Customer Classified	s lines		992-951+1007	15,457,441	13,444,407	1,676,985	234,800	1,609	77	81,915	17,648	0	0	0	
Total				183,758,000	94,245,115	15,582,880	46,033,697	21,330,591	93,225	3,264,105	2,608,386	0	0	0	
Requested Rate of Return				9.968%											
Requested Revenue Requirement				26,253,000											
Uncollectibles	0.003513			92,000											
Commission Fees	0.002000			53,000											
Washington State Excise Tax	0.038594			1,013,000											
Franchise Fees	0.000632			17,000											
Federal Income Tax	0.334341			8,777,000											
Adjusted Revenue Conversion Items	13,221,000														
Adjusted Rate Revenue excl Conversion Items	249,230,000														
Adjusted Revenue Conversion Ratio	0.053047														
Adjusted Income Tax Items	28,876,000														
Adjusted Return	66,072,000														
Adjusted Income Tax Ratio	0.437038														

Total Amount	Rate of Return	Return Requirement
277,776,178	10.021%	27,835,000
26,858,000	10.870%	2,919,000
250,918,178	9.930%	24,916,000
385,066,822	9.930%	38,237,000
662,843,000	9.968%	66,072,000

728 Sumcost  
 729 Scenario: Company Base Case  
 730  
 731  
 732  
 733  
 734  
 735 Description

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

Electric Utility  
 Database Query Results

Washington Jurisdiction

1026/99  
 10:53 AM

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
DB Query Criteria Name	Factor Name	Database Query Ref	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Special Contracts Sch 28	Pumping Service Sch 31-32	Street & Area Lighting Sch 41-49	Open 1	Open 2	Open 3	Open 4	
1042 Production Related Admin & General Expenses			3,596,011	1,628,542	276,802	1,048,412	556,300	2,132	73,046	17,777	0	0	0	0	0
1043 Energy			2,945,555	1,306,035	219,654	871,062	470,406	89	61,859	16,449	0	0	0	0	0
1044 Demand			652,456	317,507	57,148	177,350	85,894	2,043	11,187	1,328	0	0	0	0	0
1045 Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
1046 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
1047															
1048 Transmission Related Admin & General Expenses			1,696,954	773,306	132,833	490,277	257,451	1,549	33,775	7,762	0	0	0	0	0
1049 Energy			1,213,831	538,203	90,517	358,955	193,849	37	25,491	6,779	0	0	0	0	0
1050 Demand			483,123	235,104	42,316	131,322	63,602	1,513	8,284	983	0	0	0	0	0
1051 Customer			0	0	0	0	0	0	0	0	0	0	0	0	0
1052 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
1053															
1054 Distribution Related Admin & General Expenses			6,658,144	3,482,071	608,109	1,733,098	412,591	64	118,337	303,873	0	0	0	0	0
1055 Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
1056 Demand			5,420,725	2,574,529	491,001	1,699,883	411,763	0	111,322	132,226	0	0	0	0	0
1057 Customer			1,237,419	907,541	117,108	33,215	828	64	7,015	171,647	0	0	0	0	0
1058 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
1059															
1060 Customer Relations Related Admin & General Expenses			1,730,823	1,505,417	187,778	26,291	180	9	9,172	1,976	0	0	0	0	0
1061 Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
1062 Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
1063 Customer			1,730,823	1,505,417	187,778	26,291	180	9	9,172	1,976	0	0	0	0	0
1064 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
1065															
1066 Other Admin & General Expenses			20,094,068	14,036,527	1,905,097	2,553,692	1,307,921	308	232,044	58,480	0	0	0	0	0
1067 Energy			8,037,627	3,550,205	597,089	2,370,553	1,306,666	248	168,152	44,714	0	0	0	0	0
1068 Demand			0	0	0	0	0	0	0	0	0	0	0	0	0
1069 Customer			12,056,441	10,486,322	1,308,009	183,138	1,255	60	63,891	13,765	0	0	0	0	0
1070 Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
1071															
1072 Franchise and Commission Fees	slines	874+875	661,000	289,373	69,303	205,762	74,089	476	12,014	9,982	0	0	0	0	0
1073															
1074 Total Admin & General Expenses			34,439,000	21,710,236	3,179,924	6,057,532	2,608,533	4,537	478,388	399,850	0	0	0	0	0
1075															

(b) Description	(c) DB Query Criteria Name	(d) Factor Name	(e) Database Query Ref	(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) Special Contracts Sch 28	(l) Pumping Service Sch 31-32	(m) Street & Area Lighting Sch 41-49	(n) Open 1	(o) Open 2	(p) Open 3	(q) Open 4
1076 Total Income Tax Items at Proposed Return				28,876,440	8,480,438	3,981,498	12,243,574	3,098,215	28,627	566,312	477,776	0	0	0	0
1077 Production - Energy Classified		s lines	823 x 1106 x 1120	8,735,123	2,294,995	1,056,677	3,909,571	1,232,247	448	186,403	54,782	0	0	0	0
1078 Production - Demand Classified		s lines	824 x 1106 x 1120	3,509,700	1,029,409	507,235	1,468,649	415,139	18,911	62,198	8,189	0	0	0	0
1079 Transmission - Energy Classified		s lines	825 x 1106 x 1120	3,328,221	874,429	402,611	1,489,609	469,506	171	71,023	20,873	0	0	0	0
1080 Transmission - Demand Classified		s lines	826 x 1106 x 1120	1,302,329	381,978	188,218	544,965	154,044	7,017	23,079	3,027	0	0	0	0
1081 Distribution - Demand Classified		s lines	827 x 1106 x 1120	8,668,682	2,385,963	1,245,729	4,031,101	604,574	0	176,917	224,397	0	0	0	0
1082 Distribution - Customer Classified		s lines	828 x 1106 x 1120	1,229,533	732,049	259,092	70,470	1,052	156	9,820	156,894	0	0	0	0
1083 Demand Side Management - Energy Classified		s lines	829 x 1106 x 1120	826,399	217,121	99,968	369,871	116,578	42	17,635	5,183	0	0	0	0
1084 Demand Side Management - Demand Classified		s lines	830 x 1106 x 1120	343,868	100,858	49,697	143,893	40,674	1,853	6,094	799	0	0	0	0
1085 General - Energy Classified		s lines	831 x 1106 x 1120	447,940	117,266	53,992	199,995	64,340	23	9,525	2,799	0	0	0	0
1086 General - Demand Classified		s lines	832 x 1106 x 1120	0	0	0	0	0	0	0	0	0	0	0	0
1087 General - Customer Classified		s lines	833 x 1106 x 1120	484,647	346,370	118,278	15,451	62	6	3,619	862	0	0	0	0
1088															
1089 Operating Expense Summary Excluding Revenue Conversion Items with Proposed Return Tax Expense				67,644,307	28,414,838	5,449,624	21,330,241	10,640,069	2,232	1,423,546	383,757	0	0	0	0
1090 Production - Energy Classified		s lines	979-941+1077	22,308,526	10,177,552	2,153,802	6,578,518	2,889,944	77,770	384,525	46,416	0	0	0	0
1091 Production - Demand Classified		s lines	980-942+1078	10,649,283	4,120,528	948,554	3,654,599	1,638,682	392	224,771	61,757	0	0	0	0
1092 Transmission - Energy Classified		s lines	981-943+1079	4,216,220	1,799,976	443,442	1,337,015	537,648	16,141	73,041	8,957	0	0	0	0
1093 Transmission - Demand Classified		s lines	982-944+1080	31,621,248	13,184,170	3,305,108	11,179,395	2,472,248	0	643,829	836,498	0	0	0	0
1094 Distribution - Demand Classified		s lines	983-945+1081	6,173,111	4,039,443	692,482	221,106	5,472	498	37,898	1,176,213	0	0	0	0
1095 Distribution - Customer Classified		s lines	984-946+1082	2,952,525	1,159,828	258,517	998,610	456,122	107	62,285	17,056	0	0	0	0
1096 Demand Side Management - Energy Classified		s lines	985-947+1083	1,243,741	538,767	128,516	388,495	159,139	4,670	21,523	2,631	0	0	0	0
1097 Demand Side Management - Demand Classified		s lines	986-948+1084	3,411,000	1,519,926	371,186	1,028,792	383,161	0	56,211	51,724	0	0	0	0
1098 Demand Side Management - Tariff Rider		s lines	987	387,000	171,593	28,859	114,444	61,804	12	8,127	2,161	0	0	0	0
1099 Customer Service, Info & Sales - Energy Classified		s lines	988	6,953,823	5,834,776	860,424	139,040	61,867	2,946	48,507	6,264	0	0	0	0
1100 Customer Service, Info & Sales - Customer Classified		s lines	990-949+1085	10,313,967	4,475,071	786,907	3,109,802	1,668,247	328	215,928	57,685	0	0	0	0
1101 General - Energy Classified		s lines	991-950+1086	0	0	0	0	0	0	0	0	0	0	0	0
1102 General - Demand Classified		s lines	992-951+1087	15,283,687	13,218,122	1,723,832	240,249	1,602	79	82,044	17,758	0	0	0	0
1103 General - Customer Classified		s lines		183,158,740	88,654,589	17,151,253	50,320,307	20,976,005	105,174	3,282,236	2,668,877	0	0	0	0
1104 Total															
1105															
1106 Proposed Rate of Return by Schedule				9.968%	7.22%	14.46%	13.69%	9.27%	14.70%	10.21%	10.94%				
1107 Proposed Revenue Increase				26,253,000	14,499,689	1,740,470	5,801,732	3,344,843	0	516,193	350,004				
1108															
1109 Uncollectibles	0.003513			92,227	50,937	6,114	20,381	11,750	0	1,813	1,230				
1110 Commission Fees	0.002000			52,506	28,999	3,481	11,603	6,690	0	1,032	700				
1111 Washington State Excise Tax	0.038594			1,013,206	559,601	67,172	223,912	129,091	0	19,922	13,508				
1112 Franchise Fees	0.000632			16,592	9,164	1,100	3,667	2,114	0	326	221				
1113 Federal Income Tax	0.334341			8,777,440	4,847,846	581,911	1,939,759	1,118,319	0	172,585	117,021				
1114															
1115 Adjusted Revenue Conversion Items				13,220,000	5,922,212	1,340,846	4,009,359	1,499,833	8,670	242,035	197,574				
1116 Adjusted Rate Revenue excl Conversion Items				249,230,000	111,980,477	25,164,124	75,318,373	28,319,510	161,330	4,567,158	3,719,430				
1117 Adjusted Revenue Conversion Ratio				0.053047	0.052886	0.053284	0.053232	0.053120	0.053740	0.052995	0.053120				
1118 Adjusted Income Tax Items				28,876,440	8,480,438	3,981,498	12,243,574	3,098,215	28,627	566,312	477,776				
1119 Adjusted Return				66,072,000	23,325,889	8,012,871	24,998,066	7,342,504	56,156	1,284,922	1,050,552				
1120 Adjusted Income Tax Ratio				0.437038	0.363563	0.496888	0.489781	0.421899	0.509775	0.440737	0.454786				