



RATES DEPARTMENT
FAX NUMBER: (509)495-8058

DATE: 3/15/00

TRANSMITTAL:

TO:

NAME	COMPANY	PHONE NO.	FAX NO.
Joanna Huang	WUTC	(360)664-1317	(360)753-2629

FROM: Kathy Mitchell

NAME: Avista Utilities

PHONE: (509)495-4407

NUMBER OF PAGES (INCLUDING COVER): 9

If you do not receive all the pages, please call the sender or our telecopy operator, Jean Osterberg at (509)495-4092.

COMMENTS:

Joanna,

There were three Journals during 1998 that accrued the \$3,450,000.

Thanks!

Kathy

WUTC		
DOCKET NO.	<u>UE-991606</u>	
EXHIBIT #	<u>389</u>	
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

EFFECTIVE DATE
M M D D Y Y
06 30 98

WASHINGTON WATER POWER
GENERAL LEDGER JOURNAL ENTRY

JOURNAL SPONSOR
GENERAL

CORP: WWP JOURNAL ENTRY ID: 51008 JOURNAL DESCRIPTION: ALL RWE INCENTIVE PLAN S/R: \$ TRAN TYPE: C ERROR CODE: Q CODE: G CONTROL AMOUNT TOTAL: 2000 000.00

WORK ORDER	MAIN ACCOUNT	SUB ACCT	RC	LOC	DEBIT AMOUNT	CREDIT AMOUNT	TRANSACTION DESCRIPTION
2866A	7920	00	A57	099	1000 000.00		DEPT ADMIN-GEN
2866	7920	00	X01		400 000.00		DEPT ADMIN-GEN
2866	7920	00	E01		600 000.00		DEPT ADMIN-GEN
0000	9232	38	FIN			2000 000.00	EMPL INCENTIVE PLAN

TOTAL DEBITS:
2000,000.00

TOTAL CREDITS:
2000,000.00

TRANSACTION COUNT:
4

\$ = Dollar Journal
= Statistical Journal
TRAN TYPE: (C = Current, P = Prior)
(A = Accrual)
(G = Balanced)
(D = Debit, C = Credit)

JOURNAL TOTAL

EXPLANATION:
To record incentive accrual

PREPARED BY: Marilyn Buergele DATE: 10-30-98
REVIEWED BY: _____ DATE: _____
APPROVED FOR ENTRY - CORPORATE ACCOUNTING USE ONLY DATE: _____

Washington Water Power - General Ledger Journal Entry

01-Jul-98

Journal ID: SJN08 Journal Description: Accrue Incentive Pay Effective Date: 6/30/98
 Corp: WWP Journal Sponsor: GENERAL S/#: \$ Tran Type: C Error Code: Q Code: G
 Control Amount Total: 2,000,000.00 Saved By: Marilyn BuergeI Saved Date: 7/1/98 8:44:45 A
 Edit Date: 7/1/98 8:48:21 A

Seq	WO	UMain	Sub	RC	SL ID	LOC	Debit Amount	Credit Amount	Transaction Description	Comments
10	2864	7920	00	A57	X	099	1,000,000.00	0.00	BUSNSS/ECONMC ANLYS/ADMIN & GEN SAL	
20	2866	7920	00	X01	X	099	400,000.00	0.00	DEPT ADMIN-GEN /ADMIN & GEN SAL	
30	2866	7920	00	E01	X	099	600,000.00	0.00	DEPT ADMIN-GEN /ADMIN & GEN SAL	
40	0000	9232	38	FIN			0.00	2,000,000.00	EMP INCENTV PLAN/EXCESS LIFE INS	
Totals:							2,000,000.00	2,000,000.00	Trans: 4	Rows: 4

Explanation:
 To record incentive accrual at June 30, 1998.

Marilyn A. BuergeI
 Prepared By Date: 7-1-98

Reviewed By: *Ronald R. Peterson* Date: 7-1-98.
 Approved For Entry - Corporate Accounting Use Only

Incentive Accrual 6.30.98

Per disc w/ Ron Peterson:

rol=lesBryon

			Chg Code	RC
ENERGY Delivery - Gerald Deaver	X-4157	1,000,000	2866 ^H 7920 00	A57
Generations Resources	X-2789			
ENERGY Transmission - Christy B.S.		400,000	2866 7920 00	X01
Admin	8045			
Ron Peterson		<u>600,000</u>	2866 7920 00	E01
		2,000,000		

Accrual Acct 0000 9232.38 FIN

EFFECTIVE DATE

M M D D Y Y

113098

WASHINGTON WATER POWER
GENERAL LEDGER JOURNAL ENTRY

JOURNAL SPONSOR

GENERAL

CORP **WWP** JOURNAL ENTRY ID **SJN10** JOURNAL DESCRIPTION **ACCURE INCENTIVE ACC** S/R **\$** TRAN TYPE **C** ERROR CODE **Q** CODE **G** CONTROL AMOUNT TOTAL **1400000.00**

WORK ORDER	MAIN ACCOUNT	SUB ACCT	RC	LOC	DEBIT AMOUNT	CREDIT AMOUNT	TRANSACTION DESCRIPTION
0000	9232	38	FIM			1400000.00	EMP INCENTIVE PLAN
2866	7920	00	EQ1		200000.00		DEPT ADMIN
2864	7920	00	A57	099	1200000.00		

TOTAL DEBITS: 1400000.00

TOTAL CREDITS: 1400000.00

TRANSACTION COUNT: 3

\$ = Dollar Journal
= Statistical Journal
TRAN TYPE: (C = Current, P = Prior)
(A = Accrual)
(G = Balanced)
(D = Debit, C = Credit)

JOURNAL TOTAL

EXPLANATION: To record incentive Accrual

Maileys A. Buergele
PREPARED BY

11-30-98
DATE

REVIEWED BY

DATE

APPROVED FOR ENTRY -
CORPORATE ACCOUNTING USE ONLY

DATE

MAR-15-00 WED 14:55

AVISTA CORP

FAX NO. 5094958058

P. 05

Washington Water Power - General Ledger Journal Entry

01-Dec-98

Journal ID: SJN10 Journal Description: Record Incentive Accrual Effective Date: 11/30/98

Corp: WWP Journal Sponsor: GENERAL S#: \$ Tran Type: C Error Code: Q Code: G

Control Amount Total: 1,400,000.00 Saved By: Marilyn Buerge Saved Date: 12/1/98 7:35:45

Edit Date: 12/1/98 7:35:55

Seq	WO	UMain	Sub	RC	SL ID	LOC	Debit Amount	Credit Amount	Transaction Description	Comments
10	0000	9232	38	FIN			0.00	1,400,000.00	EMP INCENTV PLAN/EXCESS LIFE INS	
20	2866	7920	00	E01	X	099	200,000.00	0.00	DEPT ADMIN-GEN /ADMIN & GEN SAL	
30	2864	7920	00	A57	X	099	1,200,000.00	0.00	BUSNSS/ECONMC ANLYS/ADMIN & GEN SAL	
Totals:							1,400,000.00	1,400,000.00	Trans: 3	Rows: 3

Explanation:

To record incentive accrual per Ron Peterson. \$1,200,00 for Energy Delivery, \$150,000 for Executive, and \$100,000 for Staff.

Marilyn A. Buerge 12-1-98
Prepared By Date

Dan Jensen 12-1-98
Reviewed By Date

MS 12-2-98
Approved For Entry - Corporate Date

Accounting Use Only

EFFECTIVE DATE
M M D D Y Y
12 31 98

WASHINGTON WATER POWER GENERAL LEDGER JOURNAL ENTRY

JOURNAL SPONSOR
GENERAL

CORP: WWP JOURNAL ENTRY ID: SJ01A JOURNAL DESCRIPTION: Record Incentive Ack S/#: 8 TRAN TYPE: C ERROR CODE: Q CODE: G CONTROL AMOUNT TOTAL: 50000.00

WORK ORDER	MAIN ACCOUNT	SUB ACCT	RC	LOC	DEBIT AMOUNT	CREDIT AMOUNT	TRANSACTION DESCRIPTION
0000	9230	38	FIM	099		50000.00	EMP INCENTIVE
2866	7920	00	E01	099	50000.00		DEPT-ADMIN

TOTAL DEBITS: 50,000.00

TOTAL CREDITS: 50,000.00

TRANSACTION COUNT: 1

\$ = Dollar Journal
= Statistical Journal
TRAN TYPE: (C = Current, P = Prior)
(A = Accrual)
(G = Balanced)
(D = Debit, C = Credit)

JOURNAL TOTAL

EXPLANATION:
|

Marilyn A. Buerger
PREPARED BY

12-30-98
DATE

REVIEWED BY

DATE

APPROVED FOR ENTRY -
CORPORATE ACCOUNTING USE ONLY

DATE

04-Jan-99

Washington Water Power - General Ledger Journal Entry

Journal ID: SJN19 Journal Description: Record Incentive Accrual Effective Date: 12/31/1998

Corp: WWP Journal Sponsor: GENERAL S/#: \$ Tran Type: C Error Code: Q Code: G

Control Amount Total: 50,000.00 Saved By: Marilyn Buerger Saved Date: 1/4/1999 11:51:

Edit Date: 1/4/1999 11:51:

Seq	WO	UMain	Sub	RC	SL ID	LOC	Debit Amount	Credit Amount	Transaction Description	Comments
10	0000	9232	38	FIN			0.00	50,000.00	EMP INCENTV PLAN/EXCESS LIFE INS	
20	2866	7920	00	E01	X	099	50,000.00	0.00	DEPT ADMIN-GEN /ADMIN & GEN SAL	
Totals:							50,000.00	50,000.00	Trans: 2	Rows: 2

Explanation:

Marilyn A. Buerger 1-4-99
 Prepared By Date
Sam [Signature] 1-4-99
 Reviewed By Date

 Approved For Entry - Corporate
 Accounting Use Only Date

To: Peterson, Ron
Priority: Normal
Subject: Mistake

I made a mistake when I accrued for incentives last month.

You told me 1.4 million.

Your memo added to 1.45 million

I only did 1.4

I will correct this month, but I wanted to clear it with you.

Verify

Energy Delivery 1,200,000

Executive 150,000

Staff 100,000

Sorry for any inconvenience I caused you. I will bring over my worksheet for you to look at soon....

Marilyn