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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-E-04-1
OF AVISTA CORPORATION FOR THE)	
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 16
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	TARA L. KNOX
_____)	

FOR AVISTA CORPORATION

(ELECTRIC)

CASE NO. AVU-E-04-01

**EXHIBIT NO. 16
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ELECTRIC COST OF SERVICE

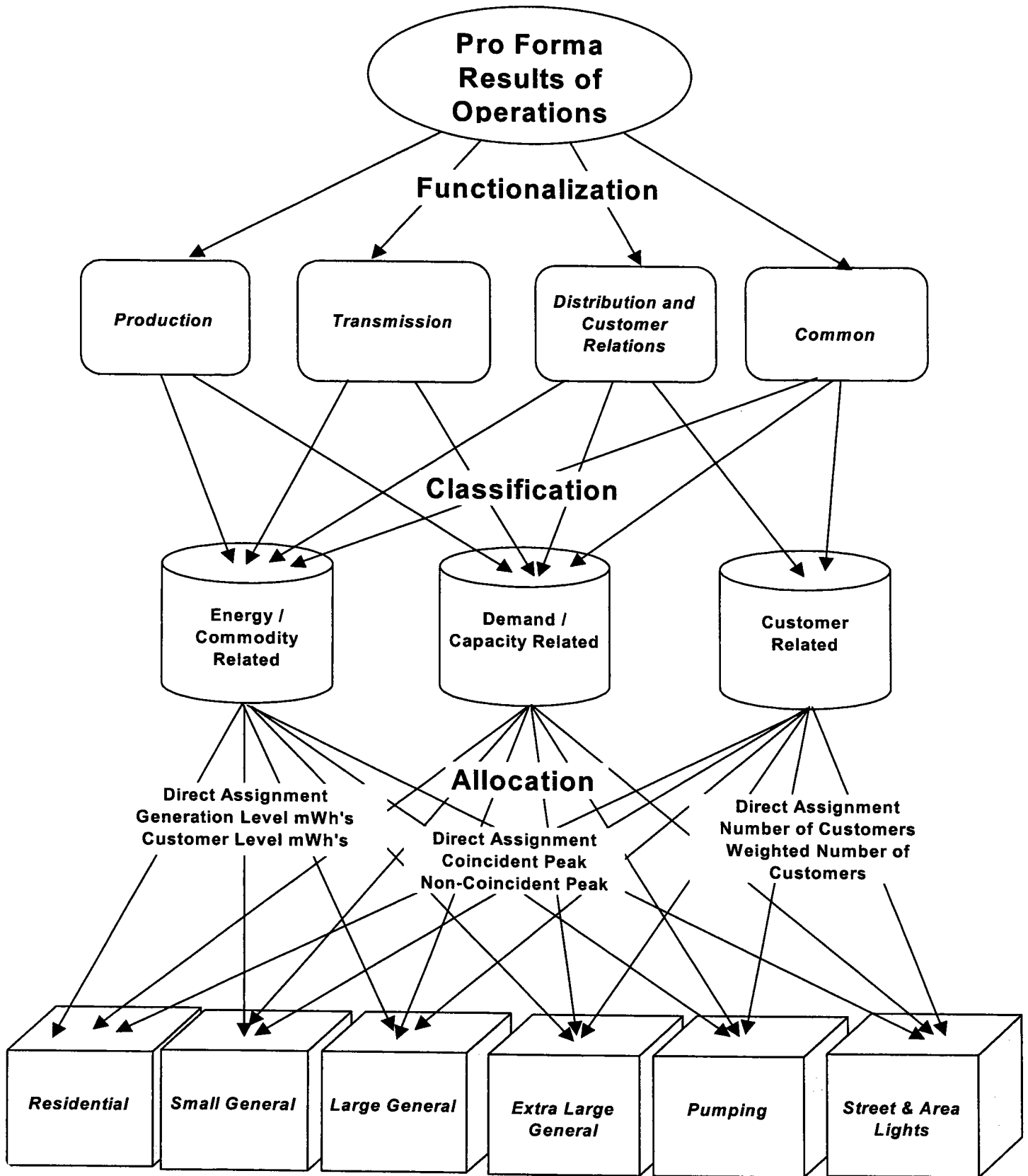
A cost of service study is an engineering-economic study, which apportions the revenue, expenses, and rate base associated with providing electric service to designated groups of customers. It indicates whether the revenue provided by the customers recovers the cost to serve those customers. The study results are used as a guide in determining the appropriate rate spread among the groups of customers.

There are three basic steps involved in a cost of service study: functionalization, classification, and allocation. See flow chart.

First, the expenses and rate base associated with the electric system under study are assigned to functional categories. The uniform system of accounts provides the basic segregation into production, transmission, and distribution. Traditionally customer accounting, customer information, and sales expenses are included in the distribution function and administrative and general expenses and general plant rate base are allocated to all functions. In this study I have created a separate functional category for common costs. Administrative and general costs that cannot be directly assigned to the other functions have been placed in this category.

Second, the expenses and rate base items that cannot be directly assigned to customer groups are classified into three primary cost components: energy, demand or customer related. Energy related costs are allocated based on each rate schedule's share of commodity consumption. Demand (capacity) related costs are allocated to rate schedules on the basis of each schedule's contribution to peak demand. Customer related items are allocated to rate schedules based on the number of customers within each schedule. The number of customers may be weighted by appropriate factors such as relative cost of metering equipment. In addition to these three cost components, any revenue related expense is allocated based on the proportion of revenues by rate schedule.

ELECTRIC COST OF SERVICE STUDY FLOWCHART



Pro Forma Results of Operations by Customer Group

The final step is allocation of the costs to the various rate schedules utilizing the allocation factors selected for each specific cost item. These factors are derived from usage and customer information associated with the test period results of operations.

BASE CASE COST OF SERVICE STUDY

Production and Transmission Classification (Peak Credit)

This study utilizes a Peak Credit methodology to classify production and transmission costs into demand and energy classifications. The Peak Credit method acknowledges that baseload production facilities provide energy throughout the year as well as capacity during system peaks and likewise the transmission system is built not only for peak use, but also for everyday delivery of energy. The demand/energy ratio is determined by the relationship of the current replacement cost per kW generating capacity of the Company's peaking units to the current replacement cost per kW generating capacity of the Company's thermal or hydro plant. The 2002 peak credit ratio for thermal plant is 35.57% to demand and 64.43% to energy. The 2002 peak credit ratio for hydro plant is 30.96% to demand and 69.04% to energy. The new plants included in pro forma results have been incorporated in the 2002 calculations. Coyote Springs II has been included with the thermal plant costs. Boulder Park and Kettle Falls CT have been included with the peaking units.

Transmission costs are classified by fifty-fifty weighting of the thermal and hydro peak credit ratios resulting in the transmission peak credit ratio of 33.26% to demand and 66.74% to energy. Fuel and load dispatching expenses are classified entirely to energy. Peaking plant related costs are classified entirely to demand. Purchased Power and Other Power Supply expenses are classified to demand and energy by the relative amounts of assigned and allocated Production Plant in Service.

Production and Transmission Allocation

Production and transmission demand related costs are allocated to the customer classes by class contribution to the average of the twelve monthly system coincident peak loads. Although the Company is usually technically a winter peaking utility, it experiences high summer peaks and careful management of capacity requirements is required throughout the year. The use of the average of twelve monthly peaks recognizes that customer capacity needs are not limited to the heating season.

Energy related costs are allocated to class by pro forma annual kilowatthour sales adjusted for losses to reflect generation level consumption.

Distribution Facilities Classification (Basic Customer)

The Basic Customer method considers only services and meters and directly assigned Street Lighting apparatus (FERC Accounts 369, 370, and 373 respectively) to be customer related distribution plant. All other distribution plant is then considered demand related. This division delineates plant which benefits an individual customer from plant which is part of the system. The basic customer method provides a reasonable, clearly definable division between plant that provides service only to individual customers from plant that is part of the interconnected distribution network.

Customer Relations Distribution Cost Classification

Customer service, customer information and sales expenses are the core of the customer relations functional unit which is included with the distribution cost category. For the most part they are classified as customer related. Exceptions are sales expenses which are classified as energy related and uncollectible accounts expense which is considered separately as a revenue conversion item. Demand Side Management expenses recorded in Account 908 are also considered separately from the other customer information costs.

The demand side management investment and amortization are classified implicitly to demand and energy by the sum of production plant in service, then allocated to rate schedules by coincident peak demand and energy consumption respectively.

Distribution Cost Allocation

Distribution demand related costs which cannot be directly assigned are allocated to customer class by the average of the twelve monthly non-coincident peaks for each class. Distribution facilities that serve only secondary voltage customers are allocated by the non-coincident peak excluding primary voltage customers. This includes line transformers, services, and secondary voltage overhead or underground conductors and devices. The Potlatch Lewiston plant has been excluded from demand allocations of primary voltage overhead or underground conductors and devices. This customer receives primary voltage power at the 115 kV substation dedicated to them.

Most customer costs are allocated by average number of customers. Weighted customer allocators have been developed using typical current cost of meters, estimated meter reading time, and direct assignment of billing costs for hand-billed customers. Street and area light customers are excluded from metering and meter reading expenses as their service is not metered.

Administrative and General Costs

Administrative and general costs which are directly associated with production, transmission, distribution, or customer relations functions are directly assigned to those functions and allocated to customer class by the relevant plant or number of customers. The remainder of administrative and general costs are considered common costs, and have been left in their own functional category. These common costs are classified by the implicit relationship of energy, demand and customer within the four-factor allocator applied to them. The four-factor allocator consists of a 25% weighting of each of the following: all operating & maintenance expenses

excluding administrative and general expenses; operating and maintenance labor expenses excluding administrative and general labor expenses; net production, transmission, and distribution plant; and number of customers. The use of this four-factor allocator is the only deviation from the methodology accepted by the Idaho Public Utilities Commission for Avista in Case No. WWP-E-98-11.

Revenue Conversion Items

In this study uncollectible accounts and commission fees have been classified as revenue related and are allocated by pro forma revenue. These items vary with revenue and are included in the calculation of the revenue conversion factor. Income tax expense items are allocated to schedules by net income before income tax.

The following matrix outlines the methodology applied in the Company Base Case cost of service study.

Account	Functional Category	Classification	Allocation
Production Plant			
Thermal Production	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Hydro Production	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production (Coyote Springs)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Production	P = Production	Demand	D01 Coincident Peak Demand
Transmission Plant			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution Plant			
360 Land	D = Distribution	Demand	D02 Non-coincident Peak Demand
361 Structures	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
362 Station Equipment	D = Distribution	Demand	D03/D04/D05 Direct Assign Large / Non-coincident Peak Demand Excl DA
364 Poles Towers & Fixtures	D = Distribution	Demand	D06/D07/D08 Non-coincident Peak Demand Primary / Secondary / Direct Assign Lights
365 Overhead Conductors & Devices	D = Distribution	Demand	D06/D08 Non-coincident Peak Demand Primary / Secondary
366 Underground Conduit	D = Distribution	Demand	D06/D08 Non-coincident Peak Demand Primary / Secondary
367 Underground Conductors & Devices	D = Distribution	Demand	D06/D08 Non-coincident Peak Demand Primary / Secondary
368 Line Transformers	D = Distribution	Demand	D06 Non-coincident Peak Demand Secondary
369 Services	D = Distribution	Customer	C02 Secondary Customers unweighted Excl Lighting
370 Meters	D = Distribution	Customer	C04 Customers weighted by Current Typical Meter Cost
373 Street and Area Lighting Systems	D = Distribution	Customer	C05 Direct Assignment to Street and Area Lights
General Plant			
All General	O=Other	Demand/Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Intangible Plant			
301 Organization	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
302 Franchises & Consents	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Grant Co Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
303 Misc Intangible Plant - Software	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Reserve for Depreciation/Amortization			
Intangible	P/T/O	Follows Related Plant	S01/S02/S23 Sum of Production Plant / Sum of Transmission Plant / Corp Cost Allocator
Production	P = Production	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Follows Related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Follows Related Plant	D02/D03/D04/D05/D06/D07/D08/C02/C04/C05 - See Related Plant
General	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Other Rate Base			
252 Customer Advances for Construction	D = Distribution	Customer	S13 Sum of Account 369 Services Plant
282/190 Accumulated Deferred Income Tax	P/T/D/O by Plant Balances	Follows Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
Gain on Sale of General Office Building	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Demand Side Management Investment	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
Small Generation Capital Costs	P = Production	Demand	D01 Coincident Peak Demand
Production O&M			
Thermal	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Thermal Fuel (501)	P = Production	Energy	E02 Annual Generation Level Consumption
Hydro	P = Production	Demand/Energy by Hydro Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption

Account	Functional Category	Classification	Allocation
Production O&M (continued)			
Water for Power (536)	P = Production	Energy	E02 Annual Generation Level Consumption
Other (Coyote Springs)	P = Production	Demand/Energy by Thermal Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Other Fuel (547)	P = Production	Energy	E02 Annual Generation Level Consumption
Other	P = Production	Demand	D01 Coincident Peak Demand
Purchased Power and Other Expenses (555 and 557)	P = Production	Demand/Energy from Production Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
System Control & Misc (556)	P = Production	Energy	E02 Annual Generation Level Consumption
Transmission O&M			
All Transmission	T = Transmission	Demand/Energy by Trans Peak Credit	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution O&M			
580 OP Super & Engineering	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
581 Load Dispatching	D = Distribution	Demand	D02 Non-coincident Peak Demand
582 Station Expenses	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
583 Overhead Lines	D = Distribution	Demand	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
584 Underground Lines	D = Distribution	Demand	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
585 Street Lights	D = Distribution	Customer	S15 Sum of Account 373 Street Light and Signal Systems
586 Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
587 Customer Installations	D = Distribution	Customer	S13 Sum of Account 369 Services
588 Misc Operating Expense	D = Distribution	Demand/Customer from Other Dist Op Exp	S16 Sum of Other Distribution Operating Expenses
589 Rents	D = Distribution	Demand	D02 Non-coincident Peak Demand
590 MT Super & Engineering	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
591 MT of Structures	D = Distribution	Demand	S08 Sum of Account 361 Structures & Improvements
592 MT of Station Equipment	D = Distribution	Demand	S09 Sum of Account 362 Station Equipment
593 MT of Overhead Lines	D = Distribution	Demand	S10 Sum of Accounts 364 and 365 Poles, Towers, Fixtures & Overhead Conductors
594 MT of Underground Lines	D = Distribution	Demand	S11 Sum of Accounts 366 and 367 Underground Conduit & Underground Conductors
595 MT of Line Transformers	D = Distribution	Demand	S12 Sum of Account 368 Line Transformers
596 MT of Street Lights	D = Distribution	Customer	S15 Sum of Account 373 Street Light and Signal Systems
597 MT of Meters	D = Distribution	Customer	S14 Sum of Account 370 Meters
598 Misc Maintenance Expense	D = Distribution	Demand/Customer from Other Dist Mt Exp	S17 Sum of Other Distribution Maintenance Expenses
Customer Accounts Expenses			
901 Supervision	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
902 Meter Reading	C = Customer Relations	Customer	C03 Customers Weighted by Estimated Meter Reading Time
903 Customer Records & Collections	C = Customer Relations	Customer	C01/C06 All Customers unweighted / Direct Assign Handbilled Cust
904 Uncollectible Accounts	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
905 Misc Cust Accounts	C = Customer Relations	Customer	C01 All Customers unweighted
Customer Service & Info Expenses			
907 Supervision	C = Customer Relations	Customer	C01 All Customers unweighted
908 Customer Assistance	C = Customer Relations	Customer	C01 All Customers unweighted
908 DSM Amortization Expenses	DSM	Demand/Energy from Production Plant	S01 Sum of Production Plant
909 Advertising	C = Customer Relations	Customer	C01 All Customers unweighted
910 Misc Cust Service & Info	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Expenses			
911 - 916	C = Customer Relations	Energy	E02 Annual Generation Level Consumption

Account	Functional Category	Classification	Allocation
Admin & General Expenses			
920 - 927 & 930 - 935 Assigned to Production	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
920 - 927 & 930 - 935 Assigned to Transmission	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
920 - 927 & 930 - 935 Assigned to Distribution	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
920 - 927 & 930 - 935 Assigned to Customer Relations	C = Customer Relations	Customer	C01 All Customers unweighted
920 - 935 Assigned to Other	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
928 FERC Commission Fees	P = Production	Energy	E02 Annual Generation Level Consumption
928 IPUC Commission Fees	R = Revenue Conversion	Revenue	R01 Retail Sales Revenue
Depreciation & Amortization Expense			
Intangible	P/T/O	Demand/Energy/Customer as in related Plant	S01/S02/S23 Sum of Production Plant / Sum of Transmission Plant / Corp Cost Allocator
Production	P = Production	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Transmission	T = Transmission	Demand/Energy as in related Plant	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Distribution	D = Distribution	Demand/Customer as in related Plant	D02/D03/D04/D05/D06/D07/D08/C02/C04/C05 - See Related Plant
General	O=Other	Energy/Customer as in related Plant	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers
Taxes			
Property Tax	P/T/D/O	Demand/Energy/Customer from Related Plant	S01/S02/S03/S04 Sums of Production / Transmission / Distribution / General Plant
State kWh Generation Taxes	P = Production	Demand/Energy by Combo Peak Credits & Energy	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Misc Production Taxes	P = Production	Demand/Energy by Combo Peak Credits & Energy	D01/E02 Coincident Peak Demand/Annual Generation Level Consumption
Misc Distribution Taxes	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Idaho State Income Tax	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Taxes
Federal Income Tax	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Taxes
Deferred FIT	R = Revenue Conversion	Revenue	R03 Revenue less Expenses Before Income Taxes
Other Income Related Items			
N/A			
Operating Revenues			
Sales of Electricity- Retail	R = Revenue from Rates	Revenue	Input Pro Forma Revenue per Revenue Study
Sales for Resale (447)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Misc Service Revenue (451)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Sales of Water & Water Power (453)	P = Production	Demand	D01 Coincident Peak Demand
Rent from Production Property (454)	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Rent from Distribution Property (454)	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Other Electric Revenues - Wheeling (456)	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Salaries & Wages (unused allocators)			
Operation & Maintenance Expenses			
Production Total	P = Production	Demand/Energy from Production Plant	S01 Sum of Production Plant
Transmission Total	T = Transmission	Demand/Energy from Transmission Plant	S02 Sum of Transmission Plant
Distribution Total	D = Distribution	Demand/Customer from Distribution Plant	S03 Sum of Distribution Plant
Customer Accounts Total	C = Customer Relations	Customer	S18 Sum of Other Customer Accounts Expenses Excluding Uncollectibles
Customer Service Total	C = Customer Relations	Customer	C01 All Customers unweighted
Sales Total	C = Customer Relations	Energy	E02 Annual Generation Level Consumption
Admin & General Total	O=Other	Energy/Customer by Corp Cost Allocator	S23 25% direct O&M, 25% direct labor, 25% net direct plant, 25% number of customers

Sumcost
Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

AVISTA UTILITIES
Cost of Service Basic Summary
For The Twelve Months Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

01-21-00
5:37 PM

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	System	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
	Total	Sch 1	Sch 11-12	Sch 21-22	Gen Service	Ex Lg Gen Svc	Sch 31-32	Area Lights				Sch 41-49
1 Plant In Service												
1 Production Plant	300,269,000	103,855,863	23,871,210	64,089,462	28,322,636	74,527,729	4,560,417	1,041,683				
2 Transmission Plant	109,001,000	37,345,154	8,575,673	23,320,080	10,300,710	27,407,393	1,663,998	387,992				
3 Distribution Plant	257,643,000	124,105,238	31,736,508	66,750,926	15,482,458	2,125,817	5,003,741	12,438,313				
4 Intangible Plant	11,353,000	4,873,903	1,077,703	2,138,486	872,522	2,138,084	169,304	82,997				
5 General Plant	36,524,000	18,741,004	4,044,316	5,983,844	2,191,653	4,636,235	531,172	395,777				
6 Total Plant In Service	714,790,000	288,921,161	69,305,411	162,282,798	57,169,979	110,835,257	11,928,631	14,346,762				
7 Accum Depreciation												
7 Production Plant	(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,804)	(22,746,584)	(1,390,227)	(318,554)				
8 Transmission Plant	(36,394,000)	(12,469,056)	(2,863,304)	(7,786,268)	(3,439,272)	(9,150,968)	(555,587)	(129,546)				
9 Distribution Plant	(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(3,668,780)	(546,491)	(1,458,607)	(5,386,364)				
10 Intangible Plant	(1,893,000)	(895,714)	(195,359)	(332,276)	(128,801)	(295,660)	(27,862)	(17,327)				
11 General Plant	(16,434,000)	(8,432,528)	(1,819,743)	(2,692,435)	(986,136)	(2,086,077)	(239,001)	(178,080)				
12 Total Accumulated Depreciation	(221,826,000)	(89,965,210)	(21,560,578)	(48,920,484)	(16,852,792)	(34,825,780)	(3,671,285)	(6,029,871)				
13 Net Plant	492,964,000	198,955,952	47,744,833	113,362,314	40,317,187	76,009,477	8,257,346	8,316,891				
14 Accumulated Deferred FIT	(61,593,000)	(24,879,555)	(5,975,827)	(14,020,908)	(4,927,615)	(9,509,603)	(1,029,678)	(1,249,815)				
15 Miscellaneous Rate Base	8,836,000	2,759,350	657,798	2,005,560	898,054	2,352,195	136,323	26,721				
16 Total Rate Base	440,207,000	176,835,747	42,426,805	101,346,966	36,287,625	68,852,070	7,363,992	7,093,797				
17 Revenue From Retail Rates	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000				
18 Other Operating Revenues	21,677,000	7,581,432	1,750,744	4,658,197	2,022,208	5,226,957	332,207	105,256				
19 Total Revenues	167,925,000	60,229,432	17,962,744	39,462,197	12,497,208	32,922,957	2,881,207	1,969,256				
20 Operating Expenses												
20 Production Expenses	79,522,000	27,179,034	6,239,677	17,023,454	7,518,503	20,060,876	1,215,561	284,895				
21 Transmission Expenses	5,485,000	1,879,232	431,533	1,173,481	518,338	1,379,158	83,733	19,524				
22 Distribution Expenses	6,495,000	2,827,125	875,891	1,724,952	477,108	67,378	146,280	376,266				
23 Customer Accounting Expenses	4,296,000	3,174,073	712,481	196,952	55,870	96,200	51,053	9,370				
24 Customer Information Expenses	1,480,000	589,887	129,334	283,641	124,152	326,637	21,592	4,756				
25 Sales Expenses	421,000	134,538	30,672	91,568	40,311	115,486	6,659	1,767				
26 Admin & General Expenses	17,888,000	8,836,014	1,941,128	3,118,583	1,126,716	2,378,876	266,972	219,712				
27 Total O&M Expenses	115,587,000	44,619,903	10,360,717	23,612,630	9,860,998	24,424,611	1,791,851	916,290				
28 Taxes Other Than Income Taxes	7,438,000	3,036,590	741,712	1,751,917	581,210	1,013,140	128,382	185,048				
29 Other Income Related Items	0	0	0	0	0	0	0	0				
30 Depreciation Expense												
30 Production Plant Depreciation	7,933,000	2,759,593	634,649	1,690,789	747,420	1,953,357	120,107	27,085				
31 Transmission Plant Depreciation	2,532,000	867,496	199,206	541,706	239,277	636,650	38,653	9,013				
32 Distribution Plant Depreciation	5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807				
33 General Plant Depreciation	3,892,000	1,997,043	430,963	637,639	233,543	494,038	56,602	42,174				
34 Amortization Expense	367,000	134,172	31,004	77,216	34,225	83,910	5,401	1,073				
35 Total Depreciation Expense	20,394,000	8,453,740	1,992,012	4,361,315	1,554,419	3,216,609	329,754	486,151				
36 Income Tax	3,794,000	637,731	753,707	1,507,372	77,499	660,861	97,725	59,105				
37 Total Operating Expenses	147,213,000	56,747,964	13,848,148	31,233,234	12,074,127	29,315,221	2,347,712	1,646,594				
38 Net Income	20,712,000	3,481,468	4,114,596	8,228,962	423,081	3,607,736	533,495	322,661				
39 Rate of Return	4.71%	1.97%	9.70%	8.12%	1.17%	5.24%	7.24%	4.55%				
40 Return Ratio	1.00	0.42	2.06	1.73	0.25	1.11	1.54	0.97				
41 Interest Expense	20,250,000	8,134,636	1,951,679	4,662,070	1,669,270	3,167,270	338,752	326,322				

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0			System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Functional Cost Components at Current Return by Schedule												
1 Production					85,030,709	26,937,592	7,561,501	19,825,853	7,287,948	21,729,421	1,385,361	303,033
2 Transmission					10,266,108	2,804,366	1,102,389	2,743,178	716,319	2,678,128	185,670	36,058
3 Distribution					31,815,588	13,380,998	5,282,818	8,946,702	1,368,641	830,327	689,197	1,316,905
4 Common					19,135,594	9,525,044	2,265,292	3,288,267	1,102,091	2,458,124	288,773	208,004
5 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as \$/kWh												
6 Production					\$0.02722	\$0.02725	\$0.03356	\$0.02941	\$0.02400	\$0.02497	\$0.02832	\$0.02334
7 Transmission					\$0.00329	\$0.00284	\$0.00489	\$0.00407	\$0.00236	\$0.00308	\$0.00380	\$0.00278
8 Distribution					\$0.01019	\$0.01354	\$0.02345	\$0.01327	\$0.00451	\$0.00095	\$0.01409	\$0.10143
9 Common					\$0.00613	\$0.00964	\$0.01005	\$0.00488	\$0.00363	\$0.00283	\$0.00590	\$0.01602
10 Total Current Melded Rates					\$0.04682	\$0.05327	\$0.07195	\$0.05162	\$0.03449	\$0.03183	\$0.05210	\$0.14357
Functional Cost Components at Uniform Current Return												
11 Production					84,995,933	29,059,280	6,671,554	18,193,826	8,035,535	21,432,482	1,299,010	304,247
12 Transmission					10,247,957	3,511,083	806,260	2,192,486	968,443	2,576,763	156,444	36,478
13 Distribution					31,770,229	15,967,035	4,083,325	7,148,181	1,845,285	807,070	591,260	1,328,073
14 Common					19,233,881	9,869,188	2,129,775	3,151,148	1,154,145	2,441,485	279,720	208,420
15 Total Uniform Current Cost					146,248,000	58,406,586	13,690,913	30,685,641	12,003,408	27,257,800	2,326,434	1,877,217
Expressed as \$/kWh												
16 Production					\$0.02721	\$0.02940	\$0.02961	\$0.02699	\$0.02646	\$0.02463	\$0.02655	\$0.02343
17 Transmission					\$0.00328	\$0.00355	\$0.00358	\$0.00325	\$0.00319	\$0.00296	\$0.00320	\$0.00281
18 Distribution					\$0.01017	\$0.01615	\$0.01812	\$0.01060	\$0.00608	\$0.00093	\$0.01209	\$0.10229
19 Common					\$0.00616	\$0.00999	\$0.00945	\$0.00467	\$0.00380	\$0.00281	\$0.00572	\$0.01605
20 Total Current Uniform Melded Rates					\$0.04682	\$0.05909	\$0.06076	\$0.04552	\$0.03952	\$0.03133	\$0.04755	\$0.14459
21 Revenue to Cost Ratio at Current Rates					1.00	0.90	1.18	1.13	0.87	1.02	1.10	0.99
Functional Cost Components at Proposed Return by Schedule												
22 Production					100,092,428	32,072,414	8,818,163	23,112,922	8,691,711	25,431,302	1,616,977	348,940
23 Transmission					15,335,428	4,514,825	1,520,560	3,852,382	1,189,765	3,941,882	264,065	51,950
24 Distribution					45,261,090	19,639,911	6,976,641	12,569,282	2,263,699	1,120,275	951,904	1,739,378
25 Common					20,781,054	10,357,851	2,456,637	3,564,414	1,199,825	2,665,542	313,053	223,732
26 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as \$/kWh												
27 Production					\$0.03204	\$0.03245	\$0.03913	\$0.03428	\$0.02862	\$0.02923	\$0.03305	\$0.02688
28 Transmission					\$0.00491	\$0.00457	\$0.00675	\$0.00571	\$0.00392	\$0.00453	\$0.00540	\$0.00400
29 Distribution					\$0.01449	\$0.01987	\$0.03096	\$0.01864	\$0.00745	\$0.00129	\$0.01946	\$0.13397
30 Common					\$0.00665	\$0.01048	\$0.01090	\$0.00529	\$0.00395	\$0.00306	\$0.00640	\$0.01723
31 Total Proposed Melded Rates					\$0.05810	\$0.06737	\$0.08775	\$0.06393	\$0.04394	\$0.03811	\$0.06431	\$0.18208
Functional Cost Components at Uniform Requested Return												
32 Production					100,054,399	34,272,228	7,869,851	21,407,199	9,455,664	25,165,491	1,527,605	356,360
33 Transmission					15,316,308	5,247,566	1,205,013	3,276,828	1,447,407	3,851,158	233,817	54,519
34 Distribution					45,217,673	22,321,176	5,698,494	10,689,565	2,750,777	1,099,459	850,541	1,807,662
35 Common					20,881,619	10,714,667	2,312,230	3,421,102	1,253,019	2,650,643	303,683	226,275
36 Total Uniform Cost					181,470,000	72,555,636	17,085,588	38,794,695	14,906,867	32,786,751	2,915,646	2,444,816
Expressed as \$/kWh												
37 Production					\$0.03203	\$0.03468	\$0.03493	\$0.03175	\$0.03113	\$0.02892	\$0.03123	\$0.02745
38 Transmission					\$0.00490	\$0.00531	\$0.00535	\$0.00486	\$0.00477	\$0.00443	\$0.00478	\$0.00420
39 Distribution					\$0.01448	\$0.02258	\$0.02529	\$0.01586	\$0.00906	\$0.00126	\$0.01739	\$0.13923
40 Common					\$0.00669	\$0.01084	\$0.01026	\$0.00507	\$0.00413	\$0.00305	\$0.00621	\$0.01743
41 Total Uniform Melded Rates					\$0.05810	\$0.07341	\$0.07583	\$0.05754	\$0.04908	\$0.03766	\$0.05960	\$0.18831
42 Revenue to Cost Ratio at Proposed Rates					1.00	0.92	1.16	1.11	0.90	1.01	1.08	0.97

Sumcost
 Scenario: Company Base Case
 Last Idaho Method modified
 Common Costs by 4-Factor

AVISTA UTILITIES
 Revenue to Cost By Classification Summary
 For The Twelve Months Ended December 31, 2002

Idaho Jurisdiction
 Electric Utility

01-21-00
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	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0			System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule												
1 Energy					72,461,715	21,329,808	6,005,850	17,233,035	6,234,867	20,130,814	1,225,176	302,164
2 Demand					58,771,862	20,908,874	7,441,052	16,953,258	4,198,434	7,549,781	1,103,945	616,518
3 Customer					15,014,423	10,409,318	2,765,098	617,707	41,698	15,405	219,879	945,318
4 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as Unit Cost												
5 Energy		\$/kWh			\$0.02320	\$0.02158	\$0.02665	\$0.02556	\$0.02053	\$0.02314	\$0.02504	\$0.02327
6 Demand		\$/kW/mo			\$8.02	\$7.94	\$10.86	\$9.41	\$7.02	\$5.21	\$9.30	\$15.71
7 Customer		\$/Cust/mo			\$11.75	\$9.91	\$14.36	\$28.78	\$248.20	\$1,283.72	\$17.58	\$634.87
Cost Classifications at Uniform Current Return												
8 Energy					72,300,675	23,104,938	5,267,397	15,725,404	6,922,793	19,833,015	1,143,629	303,498
9 Demand					58,593,640	24,230,928	5,928,308	14,390,017	5,037,271	7,409,441	975,161	622,513
10 Customer					15,353,685	11,070,720	2,495,208	570,219	43,343	15,344	207,645	951,206
11 Total Uniform Current Cost					146,248,000	58,406,586	13,690,913	30,685,641	12,003,408	27,257,800	2,326,434	1,877,217
Expressed as Unit Cost												
12 Energy		\$/kWh			\$0.02315	\$0.02338	\$0.02338	\$0.02333	\$0.02279	\$0.02279	\$0.02338	\$0.02338
13 Demand		\$/kW/mo			\$8.00	\$9.20	\$8.66	\$7.99	\$8.42	\$5.11	\$8.22	\$15.86
14 Customer		\$/Cust/mo			\$12.01	\$10.54	\$12.95	\$26.56	\$258.00	\$1,278.66	\$16.60	\$638.82
15 Revenue to Cost Ratio at Current Rates					1.00	0.90	1.18	1.13	0.87	1.02	1.10	0.99
Cost Classifications at Proposed Return by Schedule												
16 Energy					86,110,679	25,625,923	7,048,596	20,269,570	7,526,611	23,843,437	1,443,911	352,631
17 Demand					78,008,115	28,949,091	9,577,212	22,116,077	5,773,602	9,299,403	1,449,395	843,335
18 Customer					17,351,206	12,009,986	3,146,192	713,353	44,787	16,161	252,694	1,168,033
19 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as Unit Cost												
20 Energy		\$/kWh			\$0.02757	\$0.02593	\$0.03128	\$0.03007	\$0.02478	\$0.02740	\$0.02951	\$0.02716
21 Demand		\$/kW/mo			\$10.65	\$11.00	\$13.98	\$12.28	\$9.65	\$6.42	\$12.21	\$21.49
22 Customer		\$/Cust/mo			\$13.57	\$11.44	\$16.33	\$33.23	\$266.59	\$1,346.74	\$20.20	\$784.44
Cost Classifications at Uniform Requested Return												
23 Energy					85,948,754	27,466,419	6,261,714	18,693,863	8,229,598	23,576,861	1,359,510	360,789
24 Demand					77,796,544	32,393,475	7,965,271	19,437,112	6,630,802	9,173,783	1,316,105	879,995
25 Customer					17,724,702	12,695,742	2,858,602	683,720	46,468	16,107	240,031	1,204,032
26 Total Uniform Cost					181,470,000	72,555,636	17,085,588	38,794,695	14,906,867	32,766,751	2,915,646	2,444,816
Expressed as Unit Cost												
27 Energy		\$/kWh			\$0.02752	\$0.02779	\$0.02779	\$0.02773	\$0.02710	\$0.02710	\$0.02779	\$0.02779
28 Demand		\$/kW/mo			\$10.62	\$12.31	\$11.63	\$10.79	\$11.08	\$6.33	\$11.09	\$22.42
29 Customer		\$/Cust/mo			\$13.87	\$12.09	\$14.84	\$30.92	\$276.60	\$1,342.21	\$19.19	\$808.62
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.92	1.16	1.11	0.90	1.01	1.08	0.97

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Idaho Jurisdiction

Electric Utility

Functionalization and Classification

Assign	Scenario	Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5			
1	Assign																				
2	Scenario: Company Base Case																				
3	Last Idaho Method modified																				
4	Common Costs by 4-Factor																				
5	(k)	(l)	(m)																		
6	(l)	(m)																			
7	Account Description																				
8	Operation & Maintenance Expenses																				
9	Production Expenses					80,000															
10	500-OP Steam Supervision & Engineering		P02																		
11	P Coincident Peak		35.57	D01																	
12	P Generation Level Consumption		64.43	E02																	
13	P Open		0	xxx																	
14	P Open		0	xxx																	
15	501-OP Steam Fuel		P01			6,565,000															
16	P Coincident Peak		0	D01																	
17	P Generation Level Consumption		100	E02																	
18	P Open		0	xxx																	
19	P Open		0	xxx																	
20	502-OP Steam Expenses		P02			298,000															
21	P Coincident Peak		35.57	D01																	
22	P Generation Level Consumption		64.43	E02																	
23	P Open		0	xxx																	
24	P Open		0	xxx																	
25	503-OP Steam From Other Sources		P02			1,000															
26	P Coincident Peak		35.57	D01																	
27	P Generation Level Consumption		64.43	E02																	
28	P Open		0	xxx																	
29	P Open		0	xxx																	
30	504-OP Steam Transferred-CR		P02			0															
31	P Coincident Peak		35.57	D01																	
32	P Generation Level Consumption		64.43	E02																	
33	P Open		0	xxx																	
34	P Open		0	xxx																	
35	505-OP Steam Electric Expenses		P02			222,000															
36	P Coincident Peak		35.57	D01																	
37	P Generation Level Consumption		64.43	E02																	
38	P Open		0	xxx																	
39	P Open		0	xxx																	
40	506-OP Steam Miscellaneous Power Exp.		P02			1,033,000															
41	P Coincident Peak		35.57	D01																	
42	P Generation Level Consumption		64.43	E02																	
43	P Open		0	xxx																	
44	P Open		0	xxx																	
45	507-OP Steam Rents		P02			21,000															
46	P Coincident Peak		35.57	D01																	
47	P Generation Level Consumption		64.43	E02																	
48	P Open		0	xxx																	
49	P Open		0	xxx																	
50	Total Steam Operation		P02			8,220,000															
51	P Coincident Peak		35.57	D01																	
52	P Generation Level Consumption		64.43	E02																	
53	P Open		0	xxx																	
54	P Open		0	xxx																	
55	511-MT Steam Structures		P02			113,000															
56	P Coincident Peak		35.57	D01																	
57	P Generation Level Consumption		64.43	E02																	
58	P Open		0	xxx																	
59	P Open		0	xxx																	
60	512-MT Steam Boiler Plant		P02			1,110,000															
61	P Coincident Peak		35.57	D01																	
62	P Generation Level Consumption		64.43	E02																	
63	P Open		0	xxx																	

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility

Idaho Jurisdiction

Functionalization and Classification

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pollatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
119 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
120 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
121 543-MT Hydro Reservoirs, Dams & Waterways				P03		279,000	0	0	0	0	0	0	0	0	0	0	0	0
122 P Coincident Peak				30.96			66,378	33,589	7,805	17,864	7,946	17,755	1,223	197	0	0	0	0
123 P Generation Level Consumption				69.04			192,622	61,556	14,033	41,895	18,444	52,839	3,047	809	0	0	0	0
124 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
125 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
126 544-MT Hydro Electric Plant				P03		696,000	0	0	0	0	0	0	0	0	0	0	0	0
127 P Coincident Peak				30.96			215,482	88,791	19,470	44,563	19,823	44,292	3,051	491	0	0	0	0
128 P Generation Level Consumption				69.04			480,518	153,558	35,008	104,513	46,010	131,812	7,601	2,017	0	0	0	0
129 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
130 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
131 545-MT Hydro Miscellaneous Plant				P03		8,000	0	0	0	0	0	0	0	0	0	0	0	0
132 P Coincident Peak				30.96			2,477	963	224	512	228	509	35	6	0	0	0	0
133 P Generation Level Consumption				69.04			5,523	1,765	402	1,201	529	1,515	87	23	0	0	0	0
134 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
135 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
136 Total Hydraulic Maintenance						1,136,000	1,136,000	387,398	86,918	243,319	107,451	287,434	17,385	4,094	0	0	0	0
137 Total Hydraulic						4,206,000	4,206,000	1,428,042	327,627	901,852	398,175	1,070,454	64,519	15,331	0	0	0	0
138						8,000	8,000	3,111	723	1,654	736	1,644	113	18	0	0	0	0
139 546-OP Other Supervision & Engineering				P04			0	0	0	0	0	0	0	0	0	0	0	0
140 P Coincident Peak				100			0	0	0	0	0	0	0	0	0	0	0	0
141 P Generation Level Consumption				0			0	0	0	0	0	0	0	0	0	0	0	0
142 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
143 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
144 547-OP Other Fuel				P01		12,289,000	0	0	0	0	0	0	0	0	0	0	0	0
145 P Coincident Peak				0			0	0	0	0	0	0	0	0	0	0	0	0
146 P Generation Level Consumption				100			12,289,000	3,927,164	895,303	2,672,859	1,176,672	3,371,033	194,383	51,586	0	0	0	0
147 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
148 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
149 548-OP Other Generation Expenses				P09		17,000	0	0	0	0	0	0	0	0	0	0	0	0
150 P Coincident Peak				556			6,795	2,642	614	1,405	625	1,397	96	15	0	0	0	0
151 P Generation Level Consumption				835			10,205	3,261	743	2,220	977	2,799	161	43	0	0	0	0
152 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
153 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
154 549-OP Other Miscellaneous Power Exp.				P04		1,391,000	0	0	0	0	0	0	0	0	0	0	0	0
155 P Coincident Peak				100			1,391,000	540,899	125,685	287,669	127,965	266,917	19,695	3,170	0	0	0	0
156 P Generation Level Consumption				0			0	0	0	0	0	0	0	0	0	0	0	0
157 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
158 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
159 550-OP Other Rents				P04		3,210,000	0	0	0	0	0	0	0	0	0	0	0	0
160 P Coincident Peak				100			3,210,000	1,248,229	290,043	663,852	295,303	659,808	45,449	7,315	0	0	0	0
161 P Generation Level Consumption				0			0	0	0	0	0	0	0	0	0	0	0	0
162 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
163 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
164 Total Other Operation						16,915,000	16,915,000	5,725,307	1,313,111	3,629,659	1,602,279	4,322,598	259,898	62,148	0	0	0	0
165 551-MT Other Supervision & Engineering				P04		68,000	68,000	26,442	6,144	14,063	6,256	13,977	963	155	0	0	0	0
166 P Coincident Peak				100			0	0	0	0	0	0	0	0	0	0	0	0
167 P Generation Level Consumption				0			0	0	0	0	0	0	0	0	0	0	0	0
168 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
169 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
170 552-MT Other Structures				P04		14,000	14,000	5,444	1,265	2,895	1,288	2,878	198	32	0	0	0	0
171 P Coincident Peak				100			0	0	0	0	0	0	0	0	0	0	0	0
172 P Generation Level Consumption				0			0	0	0	0	0	0	0	0	0	0	0	0
173 P Open				0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0

(k) (l) (m)
 Common Costs by 4-Factor
 Account Description

(n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)
 Notes Functional Allocation Class Allocator Proforma Totals Functional Totals Residential Service Sch 1 General Service Sch 11-12 Large Gen Service Sch 21-22 Extra Large Gen Service Sch 25 Potlatch Ex Lg Gen Svc Sch 25P Pumping Service Sch 31-32 Street & Area Lights Sch 41-49 Open 2 Open 3 Open 4 Open 5

174 P Open
 175 553-MT Other Generating & Electric Plant
 176 P Coincident Peak
 177 P Generation Level Consumption
 178 P Open
 179 P Open
 180 554-MT Other
 181 P Coincident Peak
 182 P Generation Level Consumption
 183 P Open
 184 P Open
 185 Total Other Maintenance
 186 Total Other
 187

188 555-OP Total Purchased Power
 189 P Production Plant
 190 P Open
 191 P Open
 192 P Open
 193 556-OP Total System Control & Load Dispatching
 194 P Coincident Peak
 195 P Generation Level Consumption
 196 P Open
 197 P Open
 198 557-OP Total Other Expenses
 199 P Production Plant
 200 P Open
 201 P Open
 202 P Open
 203 Total Production Expenses
 204

205 Transmission Expenses
 206 560-OP Supervision & Engineering
 207 T Coincident Peak
 208 T Generation Level Consumption
 209 T Open
 210 561-OP Load Dispatching
 211 T Coincident Peak
 212 T Generation Level Consumption
 213 T Open
 214 562-OP Station Expenses
 215 T Coincident Peak
 216 T Generation Level Consumption
 217 T Open
 218 563-OP Overhead Line Expenses
 219 T Coincident Peak
 220 T Generation Level Consumption
 221 T Open
 222 564-OP Underground Line Expenses
 223 T Coincident Peak
 224 T Generation Level Consumption
 225 T Open
 226 565-OP Transmission of Electricity By Others
 227 T Coincident Peak
 228 T Generation Level Consumption

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002
 Electric Utility
 Idaho Jurisdiction
 Functionalization and Classification

	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
174	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
175	553-MT Other Generating & Electric Plant	FD4		212,000	212,000	82,438	19,155	43,843	19,503	43,576	3,002	483	0	0	0	0
176	P Coincident Peak	100	D01		0	0	0	0	0	0	0	0	0	0	0	0
177	P Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0
178	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
179	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
180	554-MT Other	FD4		33,000	33,000	12,832	2,982	6,825	3,036	6,783	467	75	0	0	0	0
181	P Coincident Peak	100	D01		0	0	0	0	0	0	0	0	0	0	0	0
182	P Generation Level Consumption	0	E02		0	0	0	0	0	0	0	0	0	0	0	0
183	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
184	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
185	Total Other Maintenance			327,000	327,000	127,156	29,546	67,626	30,082	67,214	4,630	745	0	0	0	0
186	Total Other			17,242,000	17,242,000	5,852,463	1,342,659	3,897,285	1,632,361	4,389,812	264,528	62,893	0	0	0	0
187																
188	555-OP Total Purchased Power	Manual Input		46,559,000	46,559,000	16,103,644	3,701,413	9,937,560	4,391,641	11,556,093	707,127	161,521	0	0	0	0
189	P Production Plant	100	S01		0	0	0	0	0	0	0	0	0	0	0	0
190	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
191	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
192	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
193	556-OP Total System Control & Load Dispatching	P01		357,000	357,000	114,086	26,009	77,648	34,183	97,930	5,647	1,499	0	0	0	0
194	P Coincident Peak	0	D01		0	0	0	0	0	0	0	0	0	0	0	0
195	P Generation Level Consumption	100	E02		0	0	0	0	0	0	0	0	0	0	0	0
196	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
197	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
198	557-OP Total Other Expenses	Manual Input		1,123,000	1,123,000	388,419	89,278	239,693	105,926	278,732	17,056	3,896	0	0	0	0
199	P Production Plant	100	S01		0	0	0	0	0	0	0	0	0	0	0	0
200	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
201	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
202	P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
203	Total Production Expenses			79,522,000	79,522,000	27,179,034	6,239,677	17,023,454	7,518,503	20,060,876	1,215,561	284,895	0	0	0	0
204																
205	Transmission Expenses			788,000	788,000	101,915	23,681	54,202	24,111	53,872	3,711	597	0	0	0	0
206	560-OP Supervision & Engineering	T01			262,089	168,064	38,315	114,386	50,356	144,264	8,319	2,208	0	0	0	0
207	T Coincident Peak	33.26	D01		0	0	0	0	0	0	0	0	0	0	0	0
208	T Generation Level Consumption	66.74	E02		0	0	0	0	0	0	0	0	0	0	0	0
209	T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
210	561-OP Load Dispatching	T01		370,000	370,000	47,853	11,119	25,450	11,321	25,295	1,742	280	0	0	0	0
211	T Coincident Peak	33.26	D01		123,062	78,913	17,990	53,709	23,644	67,738	3,906	1,037	0	0	0	0
212	T Generation Level Consumption	66.74	E02		246,938	168,064	38,315	114,386	50,356	144,264	8,319	2,208	0	0	0	0
213	T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
214	562-OP Station Expenses	T01		49,000	49,000	6,337	1,473	3,370	1,499	3,350	231	37	0	0	0	0
215	T Coincident Peak	33.26	D01		16,297	10,451	2,383	7,113	3,131	8,971	517	137	0	0	0	0
216	T Generation Level Consumption	66.74	E02		32,703	16,806	3,934	14,337	8,268	20,779	1,194	280	0	0	0	0
217	T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
218	563-OP Overhead Line Expenses	T01		41,000	41,000	5,303	1,232	2,820	1,254	2,803	193	31	0	0	0	0
219	T Coincident Peak	33.26	D01		13,663	8,744	1,994	5,952	2,620	7,506	433	115	0	0	0	0
220	T Generation Level Consumption	66.74	E02		27,337	16,806	3,934	14,337	8,268	20,779	1,194	280	0	0	0	0
221	T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
222	564-OP Underground Line Expenses	T01		0	0	0	0	0	0	0	0	0	0	0	0	0
223	T Coincident Peak	33.26	D01		0	0	0	0	0	0	0	0	0	0	0	0
224	T Generation Level Consumption	66.74	E02		0	0	0	0	0	0	0	0	0	0	0	0
225	T Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
226	565-OP Transmission of Electricity By Others	T01		3,359,000	3,359,000	434,432	100,946	231,046	102,777	229,639	15,818	2,546	0	0	0	0
227	T Coincident Peak	33.26	D01		1,117,203	716,405	163,324	487,591	214,652	614,954	35,460	9,410	0	0	0	0
228	T Generation Level Consumption	66.74	E02		2,241,797	1,117,203	163,324	487,591	214,652	614,954	35,460	9,410	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility

Idaho Jurisdiction

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (k) (l) (m)
6
7 Account Description
8

	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
284	D	100	S16	125,000	863,000	380,520	138,988	203,005	48,690	15,210	22,427	54,759	0	0	0	0
285	589-OP															
286	D	100	D02	3,048,000	126,000	45,290	11,784	30,984	10,292	24,932	2,042	675	0	0	0	0
287	Total Distribution Operation			160,000	3,048,000	1,343,947	488,768	716,985	171,968	53,721	79,209	193,402	0	0	0	0
288	590-MT															
289	D	100	S17	17,000	160,000	68,845	17,969	46,787	14,164	634	3,113	8,488	0	0	0	0
290	591-MT															
291	D	100	S08	151,000	17,000	7,958	2,071	5,444	591	459	359	119	0	0	0	0
292	592-MT															
293	D	100	S09	2,523,000	151,000	65,076	16,932	44,521	8,641	11,926	2,934	970	0	0	0	0
294	593-MT															
295	D	100	S10	232,000	2,523,000	1,095,747	285,108	748,564	244,974	0	49,405	99,202	0	0	0	0
296	594-MT															
297	D	100	S11	135,000	232,000	104,659	27,232	71,274	22,556	0	4,719	1,561	0	0	0	0
298	595-MT															
299	D	100	S12	63,000	135,000	69,453	18,071	43,309	0	0	3,132	1,036	0	0	0	0
300	596-MT															
301	D	100	S15	6,000	63,000	0	0	0	0	0	0	63,000	0	0	0	0
302	597-MT															
303	D	100	S14	160,000	6,000	2,595	1,771	1,283	50	4	286	0	0	0	0	0
304	598-MT															
305	D	100	S17	3,447,000	160,000	68,845	17,969	46,787	14,164	634	3,113	8,488	0	0	0	0
306	Total Distribution Maintenance			6,495,000	3,447,000	1,483,178	387,124	1,007,967	305,140	13,657	67,071	182,863	0	0	0	0
307	Total Distribution Expenses			42,000	6,495,000	2,827,125	875,891	1,724,952	477,108	67,378	146,280	376,266	0	0	0	0
308																
309	Customer Accounting Expenses															
310	901-OP															
311	C	100	S18	856,000	42,000	32,972	7,247	941	246	85	471	37	0	0	0	0
312	902-OP															
313	C	0	C01	856,000	0	0	0	0	0	0	0	0	0	0	0	0
314	C	100	C03	0	856,000	569,159	216,159	36,136	471	34	14,040	0	0	0	0	0
315	C	0	C06	0	0	0	0	0	0	0	0	0	0	0	0	0
316	C	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
317	903-OP															
318	C	2440	C01	2,644,000	2,615,063	2,148,077	394,059	43,918	344	25	25,594	3,046	0	0	0	0
319	C	0	C03	0	0	0	0	0	0	0	0	0	0	0	0	0
320	C	27	C06	0	28,937	0	0	0	21,322	7,615	0	0	0	0	0	0
321	C	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
322	904-OP															
323	R	100	R01	467,000	467,000	168,116	51,768	111,136	33,449	88,439	8,139	5,952	0	0	0	0
324	905-OP															
325	C	100	C01	287,000	287,000	235,749	43,247	4,820	38	3	2,809	334	0	0	0	0
326	C	0	C03	0	0	0	0	0	0	0	0	0	0	0	0	0
327	C	0	C06	0	0	0	0	0	0	0	0	0	0	0	0	0
328	C	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
329	Total Customer Accounting Expenses			4,296,000	4,296,000	3,174,073	712,481	196,952	55,870	96,200	51,053	9,370	0	0	0	0
330																
331	Customer Information Expenses															
332	907-OP															
333	C	100	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
334	C	0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0
335	C	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
336	908-OP															
337	C	46	C01	1,362,000	46,000	37,786	6,932	773	6	0	450	54	0	0	0	0
338	DSM	1316	S01	0	1,316,000	455,173	104,621	280,887	124,131	326,635	19,987	4,565	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility

Idaho Jurisdiction

Functionalization and Classification

Assign	Scenario: Company Base Case	Account Description	(k) (l) (m)	(n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)
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546	547	548	549	550
551	552	553	554	555
556	557	558	559	560
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621	622	623	624	625
626	627	628	629	630
631	632	633	634	635
636	637	638	639	640
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646	647	648	649	650
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656	657	658	659	660
661	662	663	664	665
666	667	668	669	670
671	672	673	674	675
676	677	678	679	680
681	682	683	684	685
686	687	688	689	690
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716	717	718	719	720
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726	727	728	729	730
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736	737	738	739	740
741	742	743	744	745
746	747	748	749	750
751	752	753	754	755
756	757	758	759	760
761	762	763	764	765
766	767	768	769	770
771	772	773	774	775
776	777	778	779	780
781	782	783	784	785
786	787	788	789	790
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816	817	818	819	820
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831	832	833	834	835
836	837	838	839	840
841	842	843	844	845
846	847	848	849	850
851	852	853	854	855
856	857	858	859	860
861	862	863	864	865
866	867	868	869	870
871	872	873	874	875
876	877	878	879	880
881	882	883	884	885
886	887	888	889	890
891	892	893	894	895
896	897	898	899	900
901	902	903	904	905
906	907	908	909	910
911	912	913	914	915
916	917	918	919	920
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926	927	928	929	930
931	932	933	934	935
936	937	938	939	940
941	942	943	944	945
946	947	948	949	950
951	952	953	954	955
956	957	958	959	960
961	962	963	964	965
966	967	968	969	970
971	972	973	974	975
976	977	978	979	980
981	982	983	984	985
986	987	988	989	990
991	992	993	994	995
996	997	998	999	1000

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1	2	3	4	5	6	7	8	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Potlatch Ex.Lg Gen Svc	Pumping Service	Street & Area Lights	Open 2	Open 3	Open 4	Open 5											
						Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49															
394	T	Transmission Plant	S02		202,672	69,438	15,945	43,360	19,153	50,960	3,094	721	0	0	0	0											
395	D	Distribution Plant	S03		479,719	231,078	59,092	124,287	28,828	3,958	9,317	23,160	0	0	0	0											
396	C	Open	xxx		68,797	35,301	7,618	11,271	4,128	8,793	1,001	745	0	0	0	0											
397	O	Corporate Cost Allocator	S23	533,000																							
398	925-OP	Injuries & Damages	Manual Input																								
399	P	Production Plant	S01		0	0	0	0	0	0	0	0	0	0	0	0											
400	T	Transmission Plant	S02		0	0	0	0	0	0	0	0	0	0	0	0											
401	D	Distribution Plant	S03		7,544	3,634	929	1,955	453	62	147	364	0	0	0	0											
402	C	Avg Customers-All	C01		287,000	235,749	43,247	4,820	38	3	2,809	334	0	0	0	0											
403	O	Corporate Cost Allocator	S23	287,000	238,456	122,355	26,404	39,067	14,309	30,269	3,468	2,594	0	0	0	0											
404	926-OP	Employee Pension & Benefits	Manual Input																								
405	P	Production Plant	S01		15,614	5,401	1,241	3,333	1,473	3,875	237	54	0	0	0	0											
406	T	Transmission Plant	S02		1,115	382	88	239	105	280	17	4	0	0	0	0											
407	D	Distribution Plant	S03		60,597	29,189	7,464	15,700	3,641	500	1,177	2,925	0	0	0	0											
408	C	Avg Customers-All	C01		2,231	1,832	336	37	0	0	22	3	0	0	0	0											
409	O	Corporate Cost Allocator	S23	7,000	207,443	106,442	22,970	33,986	12,448	26,332	3,017	2,248	0	0	0	0											
410	927-OP	Franchise Requirements	Manual Input																								
411	P	Production Plant	S01		0	0	0	0	0	0	0	0	0	0	0	0											
412	T	Transmission Plant	S02		0	0	0	0	0	0	0	0	0	0	0	0											
413	D	Distribution Plant	S03		7,000	3,372	862	1,814	421	58	136	338	0	0	0	0											
414	C	Avg Customers-All	C01		0	0	0	0	0	0	0	0	0	0	0	0											
415	R	Retail Sales Revenue	R01		0	0	0	0	0	0	0	0	0	0	0	0											
416	928-OP	Regulatory Commission Expenses	Manual Input																								
417	P	Generation Level Consumption	E02		796,000	254,376	57,992	173,130	76,217	218,353	12,591	3,341	0	0	0	0											
418	O	Corporate Cost Allocator	S23	1,463,000	284,000	145,725	31,447	46,529	17,042	36,050	4,130	3,077	0	0	0	0											
419	R	Retail Sales Revenue	R01		393,000	137,877	42,457	91,146	27,432	72,531	6,675	4,882	0	0	0	0											
420	x	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0											
421	x	Open	xxx		0	0	0	0	0	0	0	0	0	0	0	0											
422	930-OP	Miscellaneous & General Expense	Manual Input																								
423	P	Production Plant	S01		26,063	9,014	2,072	5,563	2,458	6,469	396	90	0	0	0	0											
424	T	Transmission Plant	S02		0	0	0	0	0	0	0	0	0	0	0	0											
425	D	Distribution Plant	S03		339,980	163,767	41,879	88,083	20,430	2,805	6,603	16,413	0	0	0	0											
426	C	Avg Customers-All	C01		1,556	1,278	234	26	0	0	15	2	0	0	0	0											
427	O	Corporate Cost Allocator	S23	1,032,000	664,401	340,914	73,569	108,851	39,868	84,337	9,662	7,200	0	0	0	0											
428	931-OP	Rents	Manual Input																								
429	P	Production Plant	S01		0	0	0	0	0	0	0	0	0	0	0	0											
430	T	Transmission Plant	S02		0	0	0	0	0	0	0	0	0	0	0	0											
431	D	Distribution Plant	S03		0	0	0	0	0	0	0	0	0	0	0	0											
432	C	Avg Customers-All	C01		0	0	0	0	0	0	0	0	0	0	0	0											
433	O	Corporate Cost Allocator	S23	1,990,000	1,990,000	1,021,098	220,353	326,028	119,412	252,604	28,941	21,564	0	0	0	0											
434	935-MT	Maintenance of General Plant	Manual Input																								
435	P	Production Plant	S01		49,153	17,001	3,908	10,491	4,636	12,200	747	171	0	0	0	0											
436	T	Transmission Plant	S02		118,526	40,609	9,325	25,358	11,201	29,802	1,809	422	0	0	0	0											
437	D	Distribution Plant	S03		37,998	18,303	4,681	9,845	2,283	314	738	1,834	0	0	0	0											
438	C	Avg Customers-All	C01		9,064	7,445	1,366	152	1	0	89	11	0	0	0	0											
439	O	Corporate Cost Allocator	S23	1,050,000	835,259	428,584	92,489	136,843	50,120	106,025	12,147	9,051	0	0	0	0											
440	Total	Administrative & General Expenses		17,888,000	17,888,000	8,836,014	1,941,128	3,118,583	1,126,716	2,378,876	266,972	219,712	0	0	0	0											
441	Total	Operating & Maintenance Expenses		115,587,000	115,587,000	44,619,903	10,360,717	23,612,630	9,860,998	24,424,611	1,791,851	916,290	0	0	0	0											
442																											
443																											
444	Taxes	Other Than Income Taxes																									
445	Property	-Production																									
446	P	Production Plant	S01	1,137,000	1,137,000	393,261	90,391	242,681	107,247	282,207	17,268	3,944	0	0	0	0											
447	-Transmission																										
448	T	Transmission Plant	S02	2,027,000	2,027,000	694,476	159,475	433,664	191,554	509,672	30,944	7,215	0	0	0	0											

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility
Functionalization and Classification

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Polilatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5		
-Distribution				Sum		3,533,000														
D Distribution Plant				100	S03															
-Administrative & General				Sum		1,000														
O General Plant				Sum	S04															
Open				Sum		0														
Open				Sum		0														
Open				Sum		0														
Open				Sum		0														
State Kwh Generation-Production				Sum	P05	486,000														
P Coincident Peak				33.26	D01															
P Generation Level Consumption				166.74	E02															
Open				0	xxx															
Open				0	xxx															
Open				0	xxx															
Montana/Oregon ST-Production				Sum	P05	214,000														
P Coincident Peak				33.26	D01															
P Generation Level Consumption				166.74	E02															
Open				0	xxx															
Open				0	xxx															
Open				0	xxx															
Misc -Production				Sum	P05	30,000														
P Coincident Peak				33.26	D01															
P Generation Level Consumption				166.74	E02															
Open				0	xxx															
Open				0	xxx															
Open				0	xxx															
Distribution Plant				Sum		9,000														
D Distribution Plant				100	S03															
B&O				Sum		0														
x Open				Sum		0														
Excise -Distribution				Sum		1,000														
D Distribution Plant				100	S03															
Total Taxes Other Than Income Taxes						7,438,000														
Depreciation Expense						7,438,000														
Production Plant Depreciation Expense						3,844,000														
P Steam Production Depr Exp				P02																
P Coincident Peak				35.57	D01															
P Generation Level Consumption				64.43	E02															
Open				0	xxx															
Open				0	xxx															
Open				0	xxx															
Nuclear Production Depr Exp				P02																
P Coincident Peak				35.57	D01															
P Generation Level Consumption				64.43	E02															
Open				0	xxx															
Open				0	xxx															
Hydraulic Production Depr Exp				P03																
P Coincident Peak				30.96	D01															
P Generation Level Consumption				69.04	E02															
Open				0	xxx															
Open				0	xxx															
Other Production Depr Exp				P08																
P Coincident Peak				1349	D01															
P Generation Level Consumption				1050	E02															
Open				0	xxx															
Open				0	xxx															
Total Production Plant Depreciation Expense						7,933,000														

Account Description	(k) (l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Polilatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5		
Transmission Plant Depreciation Expense																		
350 Land & Land Rights Depr Exp	T01	41,000																
350 Coincident Peak	D01				13,637	5,303	1,232	2,820	1,254	2,803	193	31	0	0	0	0	0	0
350 Generation Level Consumption	E02				27,363	8,744	1,994	5,952	2,620	7,506	433	115	0	0	0	0	0	0
350 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
352 Structures & Improvements Depr Exp																		
352 Coincident Peak	T01	73,000			24,280	9,441	2,194	5,021	2,234	4,991	344	55	0	0	0	0	0	0
352 Generation Level Consumption	E02				48,720	15,569	3,549	10,597	4,665	13,365	771	205	0	0	0	0	0	0
352 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
353 Station Equipment Depr Exp																		
353 Coincident Peak	T01	1,069,000			355,549	138,258	32,126	73,530	32,709	73,062	5,034	810	0	0	0	0	0	0
353 Generation Level Consumption	E02				713,451	227,956	51,978	155,176	68,313	195,709	11,265	2,995	0	0	0	0	0	0
353 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
354 Towers & Fixtures Depr Exp																		
354 Coincident Peak	T01	82,000			27,273	10,605	2,464	5,640	2,509	5,606	386	62	0	0	0	0	0	0
354 Generation Level Consumption	E02				54,727	17,489	3,987	11,903	5,240	15,012	866	230	0	0	0	0	0	0
354 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
355 Overhead Conductors & Devices Depr Exp																		
355 Coincident Peak	T01	809,000			269,073	104,631	24,312	55,646	24,753	55,307	3,810	613	0	0	0	0	0	0
355 Generation Level Consumption	E02				539,927	172,543	39,336	117,434	51,688	148,109	8,540	2,266	0	0	0	0	0	0
355 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
356 Poles & Fixtures Depr Exp																		
356 Coincident Peak	T01	440,000			146,344	56,907	13,223	30,265	13,463	30,081	2,072	334	0	0	0	0	0	0
356 Generation Level Consumption	E02				293,656	93,843	21,394	63,870	28,118	80,554	4,645	1,233	0	0	0	0	0	0
356 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
357 Underground Conduit Depr Exp																		
357 Coincident Peak	T01	3,000			998	388	90	206	92	205	14	2	0	0	0	0	0	0
357 Generation Level Consumption	E02				2,002	640	146	435	192	549	32	8	0	0	0	0	0	0
357 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
358 Underground Conductors & Devices Depr Exp																		
358 Coincident Peak	T01	7,000			2,328	905	210	481	214	479	33	5	0	0	0	0	0	0
358 Generation Level Consumption	E02				4,672	1,493	340	1,016	447	1,282	74	20	0	0	0	0	0	0
358 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
359 Roads & Trails Depr Exp																		
359 Coincident Peak	T01	8,000			2,661	1,035	240	550	245	547	38	6	0	0	0	0	0	0
359 Generation Level Consumption	E02				5,339	1,706	389	1,161	511	1,465	84	22	0	0	0	0	0	0
359 Open	xxx				0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission Plant Depreciation Expense		2,532,000			2,532,000	867,496	199,206	541,706	239,277	636,650	38,653	9,013	0	0	0	0	0	0
Distribution Plant Depreciation Expense																		
360 Land & Land Rights Depr Exp	X01	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 NCP-All	100				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 NCP-w/o DA	D02				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 DA Sch 25	D03				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 DA Street and Area Lights	D04				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Avg Customers-Secondary	D07				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 WI Customers-Meters	C02				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 DA Street & Area Lights	C04				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 DA Sch 25P	C05				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 NCP-Secondary	D05				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 NCP-Primary	D06				0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 NCP-All	D08				0	0	0	0	0	0	0	0	0	0	0	0	0	0
361 Structures & Improvements Depr Exp	X02	53,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0
361 NCP-All	D02				0	0	0	0	0	0	0	0	0	0	0	0	0	0
361 NCP-w/o DA	D03				49,727	24,810	6,455	16,973	0	0	1,119	370	0	0	0	0	0	0
361 DA Sch 25	D04				1,842	0	0	0	1,842	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
559 D DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
560 D Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
561 D Wt Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
562 D DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
563 D DA Sch 25P			73	D05		1,431	0	0	0	0	1,431	0	0	0	0	0	0
564 D NCP-Secondary			0	D06		0	0	0	0	0	0	0	0	0	0	0	0
565 D NCP-Primary			0	D08		0	0	0	0	0	0	0	0	0	0	0	0
566 362 Station Equipment Depr Exp			X03		596,000												
567 D NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
568 D NCP-w/o DA			20212	D03		514,823	66,833	175,723	11,581	3,830	0	0	0	0	0	0	0
569 D DA Sch 25			1339	D04		34,106	0	0	34,106	0	0	0	0	0	0	0	0
570 D DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
571 D Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
572 D Wt Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
573 D DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
574 D DA Sch 25P			1848	D05		47,071	0	0	0	0	47,071	0	0	0	0	0	0
575 D NCP-Secondary			0	D06		0	0	0	0	0	0	0	0	0	0	0	0
576 D NCP-Primary			0	D08		0	0	0	0	0	0	0	0	0	0	0	0
577 363 Storage Battery Equipment Depr Exp			X01		0												
578 D NCP-All			100	D02		0	0	0	0	0	0	0	0	0	0	0	0
579 D NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
580 D DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
581 D DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
582 D Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
583 D Wt Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
584 D DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
585 D DA Sch 25P			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
586 D NCP-Secondary			0	D06		0	0	0	0	0	0	0	0	0	0	0	0
587 D NCP-Primary			0	D08		0	0	0	0	0	0	0	0	0	0	0	0
588 364 Poles, Towers & Fixtures Depr Exp			X05		1,063,000												
589 D NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
590 D NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
591 D DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
592 D DA Street and Area Lights			5.59	D07		59,422	0	0	0	0	0	0	59,422	0	0	0	0
593 D Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
594 D Wt Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
595 D DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
596 D DA Sch 25P			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
597 D NCP-Secondary			1.33	D06		14,138	1,893	4,535	328	108	0	0	0	0	0	0	0
598 D NCP-Primary			93.08	D08		989,440	115,366	303,333	19,991	6,611	0	0	0	0	0	0	0
599 365 Overhead Conductors & Devices Depr Exp			X06		525,000												
600 D NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
601 D NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
602 D DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0
603 D DA Street and Area Lights			0	D07		0	0	0	0	0	0	0	0	0	0	0	0
604 D Avg Customers-Secondary			0	C02		0	0	0	0	0	0	0	0	0	0	0	0
605 D Wt Customers-Meters			0	C04		0	0	0	0	0	0	0	0	0	0	0	0
606 D DA Street & Area Lights			0	C05		0	0	0	0	0	0	0	0	0	0	0	0
607 D DA Sch 25P			0	D05		0	0	0	0	0	0	0	0	0	0	0	0
608 D NCP-Secondary			1.41	D06		7,403	991	2,375	172	57	0	0	0	0	0	0	0
609 D NCP-Primary			96.59	D08		517,598	60,351	156,660	10,458	3,458	0	0	0	0	0	0	0
610 366 Underground Conduit Depr Exp			X07		353,000												
611 D NCP-All			0	D02		0	0	0	0	0	0	0	0	0	0	0	0
612 D NCP-w/o DA			0	D03		0	0	0	0	0	0	0	0	0	0	0	0
613 D DA Sch 25			0	D04		0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Electric Utility

Idaho Jurisdiction
Functionalization and Classification

Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

Asst'n	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
Account Description				Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Politch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
614	D		DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
615	D		Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
616	D		Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
617	D		DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
618	D		DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
619	D		NCP-Secondary		4.52	D06		15,956	8,209	2,136	5,119	0	0	0	122	0	0	0	0	0
620	D		NCP-Primary		95.48	D08		337,044	151,035	39,299	103,328	34,321	0	6,810	2,252	0	0	0	0	0
621			367 Underground Conductors & Devices Depr Exp		X08		766,000													
622	D		NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
623	D		NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
624	D		DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
625	D		DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
626	D		Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
627	D		Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
628	D		DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
629	D		DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
630	D		NCP-Secondary		4.52	D06		34,623	17,813	4,635	11,107	0	0	803	266	0	0	0	0	0
631	D		NCP-Primary		95.48	D08		731,377	327,742	85,277	224,219	74,475	0	14,777	4,887	0	0	0	0	0
632			368 Line Transformers Depr Exp		X09		1,098,000													
633	D		NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
634	D		NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
635	D		DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
636	D		DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
637	D		Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
638	D		Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
639	D		DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
640	D		DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
641	D		NCP-Secondary		100	D06		1,098,000	564,888	146,981	352,238	0	0	25,470	8,423	0	0	0	0	0
642	D		NCP-Primary		X10		689,000													
643	D		Services Depr Exp		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
644	D		NCP-All		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
645	D		NCP-w/o DA		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
646	D		DA Sch 25		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
647	D		DA Street and Area Lights		0	C02		689,000	566,835	103,984	11,427	0	0	6,754	0	0	0	0	0	0
648	D		Avg Customers-Secondary		100	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
649	D		Wt Customers-Meters		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
650	D		DA Street & Area Lights		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
651	D		DA Sch 25P		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
652	D		NCP-Secondary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
653	D		NCP-Primary		X11		210,000													
654			370 Meters Depr Exp		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
655	D		NCP-All		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
656	D		NCP-w/o DA		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
657	D		DA Sch 25		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
658	D		DA Street and Area Lights		0	C02		210,000	90,839	61,991	44,908	1,751	152	10,358	0	0	0	0	0	0
659	D		Avg Customers-Secondary		100	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
660	D		Wt Customers-Meters		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
661	D		DA Street & Area Lights		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
662	D		DA Sch 25P		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
663	D		NCP-Secondary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
664	D		NCP-Primary		X10		0													
665			371 Installations on Customer Premises Depr Exp		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
666	D		NCP-All		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
667	D		NCP-w/o DA		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
668	D		DA Sch 25		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Polilatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
D DA Street and Area Lights	0			D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary	100			C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters	0			C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights	0			C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P	0			D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary	0			D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary	0			D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
372 Leased Property on Customer Premises Depr Exp				X10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-All	0			D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA	0			D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25	0			D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights	0			D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary	100			C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters	0			C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights	0			C05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25P	0			D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary	0			D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary	0			D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
373 Street Lights & Signal Systems Depr Exp				X12		317,000	317,000	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-All	0			D02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-w/o DA	0			D03		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Sch 25	0			D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street and Area Lights	0			D07		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D Avg Customers-Secondary	0			C02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D Wt Customers-Meters	0			C04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D DA Street & Area Lights	100			C05		317,000	317,000	0	0	0	0	0	0	317,000	0	0	0	0	0
D DA Sch 25P	0			D05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Secondary	0			D06		0	0	0	0	0	0	0	0	0	0	0	0	0	0
D NCP-Primary	0			D08		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Plant Depreciation Expense						5,670,000	5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807	0	0	0	0	0
General Plant Depreciation Expense						1,444,000	1,444,000	0	0	0	0	0	0	0	0	0	0	0	0
303.1X Computer Software Amort Exp				M04		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O P/T/D Plant	0			S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor P/T/D Total	0			S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor O&M excl A&G	0			S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Corporate Cost Allocator	100			S23		1,444,000	1,444,000	740,938	159,895	236,575	86,648	183,297	21,000	15,647	0	0	0	0	0
389 Land & Land Rights Depr Exp				M04		1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0
O P/T/D Plant	0			S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor P/T/D Total	0			S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor O&M excl A&G	0			S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Corporate Cost Allocator	100			S23		1,000	1,000	513	111	164	60	127	15	11	0	0	0	0	0
390 Structures & Improvements Depr Exp				M04		286,000	286,000	0	0	0	0	0	0	0	0	0	0	0	0
O P/T/D Plant	0			S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor P/T/D Total	0			S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor O&M excl A&G	0			S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Corporate Cost Allocator	100			S23		286,000	286,000	146,751	31,669	46,856	17,162	36,304	4,159	3,099	0	0	0	0	0
391 Office Furniture & Equipment Depr Exp				M04		913,000	913,000	0	0	0	0	0	0	0	0	0	0	0	0
O P/T/D Plant	0			S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor P/T/D Total	0			S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor O&M excl A&G	0			S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Corporate Cost Allocator	100			S23		913,000	913,000	468,474	101,097	149,580	54,785	115,893	13,278	9,893	0	0	0	0	0
392 Transportation Equipment Depr Exp				M04		35,000	35,000	0	0	0	0	0	0	0	0	0	0	0	0
O P/T/D Plant	0			S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
O Labor P/T/D Total	0			S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (k) (l) (m)
6 Account Description
7 (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac)
8 Notes Functional Allocation Class Allocator Functional Totals Residential Service Sch 1-12 General Service Sch 21-22 Large Gen Service Sch 25 Extra Large Gen Service Sch 25P Politch Ex Lg Gen Svc Sch 31-32 Pumping Service Sch 41-49 Street & Area Lights Sch 50-59 Open 2 Open 3 Open 4 Open 5

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1-12	General Service Sch 21-22	Large Gen Service Sch 25	Extra Large Gen Service Sch 25P	Politch Ex Lg Gen Svc Sch 31-32	Pumping Service Sch 41-49	Street & Area Lights Sch 50-59	Open 2	Open 3	Open 4	Open 5
724 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
725 O Corporate Cost Allocator	100	S23			35,000	17,959	3,876	5,734	2,100	4,443	509	379	0	0	0	0
726 393 Stores Equipment Depr Exp	M04			7,000												
727 O P/T/D Plant	0	S05			0	0	0	0	0	0	0	0	0	0	0	0
728 O Labor P/T/D Total	0	S21			0	0	0	0	0	0	0	0	0	0	0	0
729 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
730 O Corporate Cost Allocator	100	S23		55,000	7,000	3,582	775	1,147	420	889	102	76	0	0	0	0
731 394 Tools, Shop & Garage Equipment Depr Exp	M04			55,000												
732 O P/T/D Plant	0	S05			0	0	0	0	0	0	0	0	0	0	0	0
733 O Labor P/T/D Total	0	S21			0	0	0	0	0	0	0	0	0	0	0	0
734 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
735 O Corporate Cost Allocator	100	S23		44,000	55,000	28,221	6,090	9,011	3,300	6,982	800	596	0	0	0	0
736 395 Laboratory Equipment Depr Exp	M04			44,000												
737 O P/T/D Plant	0	S05			0	0	0	0	0	0	0	0	0	0	0	0
738 O Labor P/T/D Total	0	S21			0	0	0	0	0	0	0	0	0	0	0	0
739 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
740 O Corporate Cost Allocator	100	S23		54,000	44,000	22,577	4,872	7,209	2,640	5,585	640	477	0	0	0	0
741 396 Power Operated Equipment Depr Exp	M04			54,000												
742 O P/T/D Plant	0	S05			0	0	0	0	0	0	0	0	0	0	0	0
743 O Labor P/T/D Total	0	S21			0	0	0	0	0	0	0	0	0	0	0	0
744 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
745 O Corporate Cost Allocator	100	S23		1,050,000	54,000	27,708	5,979	8,847	3,240	6,855	785	585	0	0	0	0
746 397 Communication Equipment Depr Exp	M04			1,050,000												
747 O P/T/D Plant	0	S05			0	0	0	0	0	0	0	0	0	0	0	0
748 O Labor P/T/D Total	0	S21			0	0	0	0	0	0	0	0	0	0	0	0
749 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
750 O Corporate Cost Allocator	100	S23		3,000	1,050,000	538,770	116,267	172,025	63,006	133,284	15,270	11,378	0	0	0	0
751 398 Miscellaneous Equipment Depr Exp	M04			3,000												
752 O P/T/D Plant	0	S05			0	0	0	0	0	0	0	0	0	0	0	0
753 O Labor P/T/D Total	0	S21			0	0	0	0	0	0	0	0	0	0	0	0
754 O Labor O&M excl A&G	0	S22			0	0	0	0	0	0	0	0	0	0	0	0
755 O Corporate Cost Allocator	100	S23		3,892,000	3,000	1,539	332	491	180	381	44	33	0	0	0	0
756 Total General Plant Depreciation Expense				3,892,000	3,892,000	1,997,043	430,963	637,639	233,543	494,038	56,602	42,174	0	0	0	0
757 Total Depreciation Expense				20,027,000	20,027,000	8,319,568	1,961,008	4,284,099	1,520,194	3,132,699	324,353	485,078	0	0	0	0
758																

Account Description	Manual Input	S01	S02	xxx	xxx	D01	E02	xxx	xxx	P04	P02	D01	E02	xxx
Amortization of Transmission Related Intangible Plant	4,000													
P Production Plant	0													
T Transmission Plant	100													
D Open	0													
O Open	0													
P03	0													
Amortization of Hydro Relicensing Costs	113,000													
P Coincident Peak	30.96													
P Generation Level Consumption	69.04													
P Open	0													
P Open	0													
P04	0													
Deferred MOPS Amort / Small Gen Cap Cost Amort	184,000													
P Coincident Peak	100													
P Generation Level Consumption	0													
P Open	0													
P Open	0													
P02	0													
Amortization of Acq. Adj.-Coldstrip Common AFUDC	67,000													
P Coincident Peak	35.57													
P Generation Level Consumption	64.43													
P Open	0													

AVISTA UTILITIES		Electric Utility										Idaho Jurisdiction					
Cost of Service Calculation		Functionalization and Classification															
For the Year Ended December 31, 2002		(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
		Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5
779	P Open		0	xxx	(1,000)	0	0	0	0	0	0	0	0	0	0	0	0
780	Amortization of CO2 Credits		100	S01	(1,000)	(1,000)	(346)	(79)	(213)	(94)	(248)	(15)	(3)	0	0	0	0
781	P Production Plant				367,000	367,000	134,172	31,004	77,216	34,225	83,910	5,401	1,073	0	0	0	0
782	Total Amortization Expense				20,394,000	20,394,000	8,453,740	1,992,012	4,361,315	1,554,419	3,216,609	329,754	486,151	0	0	0	0
783	Total Depreciation & Amortization Expense																
784																	

Other Income Related Items

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
785 Settlement Exchange Power				0	0	0	0	0	0	0	0	0	0	0	0	0	0
787 P Coincident Peak		P01	D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
788 P Generation Level Consumption		100	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
789 P Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
790 P Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
791 Centralia Gain Amortization		P02		0	0	0	0	0	0	0	0	0	0	0	0	0	0
792 P Coincident Peak		35.57	D01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
793 P Generation Level Consumption		64.43	E02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
794 P Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
795 P Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PGE Monetization Amortization

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
796 PGE Monetization Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0	0
797 P Production Plant		100	S01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
798 BPA Residential Exchange Amortization				0	0	0	0	0	0	0	0	0	0	0	0	0	0
799 Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0
800 Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0
801 Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0
802 Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0
803 Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total Other Income Items

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
804 Total Other Income Items				0	0	0	0	0	0	0	0	0	0	0	0	0	0
805 Operating Expenses Before Income Tax Items				143,419,000	143,419,000	56,110,233	13,094,441	29,725,863	11,996,627	28,654,360	2,249,986	1,567,489	0	0	0	0	0
806 Income Tax Items				554,000	554,000	93,122	110,056	220,106	11,316	96,499	14,270	6,630	0	0	0	0	0
807 Total Income Tax- State			R03	554,000	554,000	93,122	110,056	220,106	11,316	96,499	14,270	6,630	0	0	0	0	0
808 R Income Tax Allocator A				774,000	774,000	130,101	153,761	307,513	15,810	134,820	19,937	12,058	0	0	0	0	0
809 Total Income Tax- Federal			R03	774,000	774,000	130,101	153,761	307,513	15,810	134,820	19,937	12,058	0	0	0	0	0
810 R Income Tax Allocator A				0	0	0	0	0	0	0	0	0	0	0	0	0	0
811 Total Investment Tax Credit Amortization			R03	2,466,000	2,466,000	414,508	489,890	979,792	50,373	429,542	63,519	38,417	0	0	0	0	0
812 R Income Tax Allocator A				3,794,000	3,794,000	637,731	753,707	1,507,372	77,499	660,861	97,725	59,105	0	0	0	0	0
813 Total Deferred Income Tax Expense			R03	147,213,000	147,213,000	56,747,964	13,848,148	31,233,234	12,074,127	29,315,221	2,347,712	1,646,594	0	0	0	0	0
814 R Income Tax Allocator A				146,248,000	146,248,000	(52,648,000)	(16,212,000)	(34,804,000)	(10,475,000)	(27,696,000)	(2,549,000)	(1,864,000)	0	0	0	0	0
815 Total Income Tax Items				(16,976,000)	(16,976,000)	(5,871,592)	(1,349,582)	(3,823,360)	(1,601,248)	(4,213,498)	(257,828)	(58,893)	0	0	0	0	0
816 Total Operating Expenses				(163,224,000)	(163,224,000)	(58,519,592)	(17,561,582)	(38,427,360)	(12,076,248)	(31,909,499)	(2,806,828)	(1,922,893)	0	0	0	0	0
817				146,248,000	146,248,000	(52,648,000)	(16,212,000)	(34,804,000)	(10,475,000)	(27,696,000)	(2,549,000)	(1,864,000)	0	0	0	0	0
818 Operating Revenues				0	0	0	0	0	0	0	0	0	0	0	0	0	0
819 44X From Sale of Electricity (Retail)				(16,976,000)	(16,976,000)	(5,871,592)	(1,349,582)	(3,823,360)	(1,601,248)	(4,213,498)	(257,828)	(58,893)	0	0	0	0	0
820 R Direct Input				0	0	0	0	0	0	0	0	0	0	0	0	0	0
821 P Production Plant				(163,224,000)	(163,224,000)	(58,519,592)	(17,561,582)	(38,427,360)	(12,076,248)	(31,909,499)	(2,806,828)	(1,922,893)	0	0	0	0	0
822 Open				0	0	0	0	0	0	0	0	0	0	0	0	0	0
823 447 From Sale of Electricity (Wholesale)				0	0	0	0	0	0	0	0	0	0	0	0	0	0
824 P Production Plant				0	0	0	0	0	0	0	0	0	0	0	0	0	0
825 Total Revenues From Sale or Distribution of Electricity				0	0	0	0	0	0	0	0	0	0	0	0	0	0
826				0	0	0	0	0	0	0	0	0	0	0	0	0	0
827				0	0	0	0	0	0	0	0	0	0	0	0	0	0

Other Operating Revenues

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
828 Other Operating Revenues				(203,000)	(203,000)	(97,784)	(25,006)	(52,594)	(12,199)	(1,675)	(3,943)	(9,600)	0	0	0	0	0
829 451 Miscellaneous Service Revenues			S03	(203,000)	(203,000)	(97,784)	(25,006)	(52,594)	(12,199)	(1,675)	(3,943)	(9,600)	0	0	0	0	0
830 D Distribution Plant				(129,000)	(129,000)	(50,162)	(11,656)	(26,678)	(11,867)	(26,516)	(1,826)	(294)	0	0	0	0	0
831 453 Sales of Water and Water Power			D01	(129,000)	(129,000)	(50,162)	(11,656)	(26,678)	(11,867)	(26,516)	(1,826)	(294)	0	0	0	0	0
832 P Coincident Peak				(628,000)	(628,000)												
833 454 Rent From Electric Property																	

Manual Input

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollutch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
833 Manual Input				(628,000)	(628,000)												

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility
Functionalization and Classification

1 Assign:
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (m)
6 Account Description
7
8

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pollutch Ex Lg Gen Svc	Pumping Service	Street & Area Lights				
								Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49	Open 2	Open 3	Open 4	Open 5
834	P	Production Plant		167	S01		(164,382)	(56,856)	(13,068)	(35,086)	(15,505)	(40,800)	(2,497)	(570)	0	0	0	0
835	D	Distribution Plant		471	S03		(463,618)	(223,322)	(57,108)	(120,115)	(27,860)	(3,825)	(9,004)	(22,382)	0	0	0	0
836	456	Other Electric Revenues - Wheeling		Sum		(3,741,000)												
837	T	Transmission Plant		100	S02			(1,281,715)	(294,324)	(800,363)	(653,528)	(940,643)	(57,110)	(13,316)	0	0	0	0
838	Open			Sum				(1,709,840)	(401,162)	(1,034,837)	(420,960)	(1,013,459)	(74,379)	(46,363)	0	0	0	0
839		Total Other Operating Revenues				(4,701,000)		(1,709,840)	(401,162)	(1,034,837)	(420,960)	(1,013,459)	(74,379)	(46,363)	0	0	0	0
840																		
841		Total Operating Revenues				(167,925,000)		(60,229,432)	(17,962,744)	(39,462,197)	(12,497,208)	(32,922,957)	(2,881,207)	(1,969,256)	0	0	0	0
842																		
843		Net Operating Expense (Income)				(20,712,000)		(3,481,468)	(4,114,596)	(8,228,962)	(423,081)	(3,607,736)	(533,495)	(322,661)	0	0	0	0
844																		
845	Rate Base																	
846	Plant in Service																	
847	Intangible Plant																	
848	301.XX Organization			M04		5,000												
849	O	P/TTD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
850	O	Labor P/TTD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
851	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
852	O	Corporate Cost Allocator		100	S23		5,000	2,566	554	819	300	635	73	54	0	0	0	0
853	302.XX Franchises & Consents			P03		5,191,000												
854	P	Coincident Peak		30.96	D01		1,607,134	624,944	145,214	332,367	147,848	330,343	22,755	3,663	0	0	0	0
855	P	Generation Level Consumption		69.04	E02		3,583,866	1,145,287	261,099	779,491	343,155	983,101	56,688	15,044	0	0	0	0
856	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
857	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
858	303.00 Miscellaneous			T01		341,000												
859	T	Coincident Peak		33.26	D01		113,417	44,103	10,248	23,455	10,434	23,313	1,606	258	0	0	0	0
860	T	Generation Level Consumption		66.74	E02		227,563	72,728	16,580	49,499	21,791	62,429	3,600	955	0	0	0	0
861	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
862	303.1X Miscellaneous - Computer Software			M04		5,816,000												
863	O	P/TTD Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
864	O	Labor P/TTD Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
865	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
866	O	Corporate Cost Allocator		100	S23		5,816,000	2,984,275	644,008	952,854	348,984	739,264	84,593	63,023	0	0	0	0
867		Total Intangible Plant				11,353,000		4,873,903	1,077,703	2,138,486	872,522	2,138,084	169,304	82,997	0	0	0	0
868																		
869	Production Plant					131,195,000												
870	31X Steam Production			P02														
871	P	Coincident Peak		35.57	D01		46,667,484	18,146,955	4,216,695	9,651,182	4,293,167	9,592,394	660,751	106,352	0	0	0	0
872	P	Generation Level Consumption		64.43	E02		84,531,516	27,013,516	6,159,463	18,385,614	8,093,897	23,189,094	1,337,092	354,840	0	0	0	0
873	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
874	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
875	32X Nuclear Production			P02		0												
876	P	Coincident Peak		35.57	D01		0	0	0	0	0	0	0	0	0	0	0	0
877	P	Generation Level Consumption		64.43	E02		0	0	0	0	0	0	0	0	0	0	0	0
878	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
879	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
880	33X Hydraulic Production			P03		110,859,000												
881	P	Coincident Peak		30.96	D01		34,321,946	13,346,312	3,101,192	7,099,033	3,157,441	7,054,797	485,954	78,217	0	0	0	0
882	P	Generation Level Consumption		69.04	E02		76,537,054	24,458,747	5,576,034	16,646,817	7,328,427	20,995,109	1,210,638	321,281	0	0	0	0
883	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
884	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
885	34X Other Production			P06		58,211,000												
886	P	Coincident Peak		33021	D01		33,021,000	12,840,431	2,983,644	6,828,988	3,037,761	6,787,390	467,534	75,252	0	0	0	0
887	P	Generation Level Consumption		25190	E02		25,190,000	8,049,903	1,835,193	5,478,828	2,411,944	6,909,945	398,447	105,741	0	0	0	0
888	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0

Idaho Jurisdiction
Functionalization and Classification

Electric Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (k) (l) (m)
6 Account Description
7
8

	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Politch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
944	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
945	D	2537	D03		2,464,756	1,229,718	319,967	841,289	0	0	55,446	18,336	0	0	0	0
946	D	94	D04		91,323	0	0	0	91,323	0	0	0	0	0	0	0
947	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
948	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
949	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
950	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
951	D	73	D05		70,921	0	0	0	0	70,921	0	0	0	0	0	0
952	D	0	D06		0	0	0	0	0	0	0	0	0	0	0	0
953	D	0	D08		0	0	0	0	0	0	0	0	0	0	0	0
954	362 Station Equipment	X03		23,723,000												
955	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
956	D	20212	D03		20,491,870	10,223,821	2,660,188	6,994,441	0	0	460,974	152,446	0	0	0	0
957	D	1339	D04		1,357,541	0	0	0	1,357,541	0	0	0	0	0	0	0
958	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
959	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
960	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
961	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
962	D	1848	D05		1,873,569	0	0	0	0	1,873,569	0	0	0	0	0	0
963	D	0	D06		0	0	0	0	0	0	0	0	0	0	0	0
964	D	0	D08		0	0	0	0	0	0	0	0	0	0	0	0
965	363 Storage Battery Equipment	X01		0												
966	D	100	D02		0	0	0	0	0	0	0	0	0	0	0	0
967	D	0	D03		0	0	0	0	0	0	0	0	0	0	0	0
968	D	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
969	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
970	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
971	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
972	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
973	D	0	D05		0	0	0	0	0	0	0	0	0	0	0	0
974	D	0	D06		0	0	0	0	0	0	0	0	0	0	0	0
975	D	0	D08		0	0	0	0	0	0	0	0	0	0	0	0
976	364 Poles, Towers & Fixtures	X05		57,015,000												
977	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
978	D	0	D03		0	0	0	0	0	0	0	0	0	0	0	0
979	D	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
980	D	5.59	D07		3,187,139	0	0	0	0	0	0	3,187,139	0	0	0	0
981	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
982	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
983	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
984	D	0	D05		0	0	0	0	0	0	0	0	0	0	0	0
985	D	1.33	D06		758,300	390,122	101,508	243,262	0	0	17,590	5,817	0	0	0	0
986	D	93.08	D08		53,069,562	23,781,340	6,187,788	16,269,572	5,404,003	0	1,072,258	354,601	0	0	0	0
987	365 Overhead Conductors & Devices	X06		40,026,000												
988	D	0	D02		0	0	0	0	0	0	0	0	0	0	0	0
989	D	0	D03		0	0	0	0	0	0	0	0	0	0	0	0
990	D	0	D04		0	0	0	0	0	0	0	0	0	0	0	0
991	D	0	D07		0	0	0	0	0	0	0	0	0	0	0	0
992	D	0	C02		0	0	0	0	0	0	0	0	0	0	0	0
993	D	0	C04		0	0	0	0	0	0	0	0	0	0	0	0
994	D	0	C05		0	0	0	0	0	0	0	0	0	0	0	0
995	D	0	D05		0	0	0	0	0	0	0	0	0	0	0	0
996	D	1.41	D06		564,967	290,350	75,548	181,049	0	0	13,091	4,329	0	0	0	0
997	D	98.59	D08		39,461,633	17,683,405	4,601,135	12,097,780	4,018,325	0	797,313	263,675	0	0	0	0
998	366 Underground Conduit	X07		18,478,000												

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

Account Description

Notes Functional Allocation

Class Allocator

Functionalization and Classification

Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Polatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	(z)	(aa)	(ab)	(ac)
999 D NCP-All		0	D02		0	0	0	0	0	0	0	0	Open 2	Open 3	Open 4	Open 5
1000 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1001 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1002 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1003 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1004 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1005 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1006 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1007 D NCP-Secondary		4.52	D06		835,206	429,688	111,803	267,934	1,796,542	0	19,374	6,407	0	0	0	0
1008 D NCP-Primary		95.48	D08		17,642,794	7,906,025	2,057,109	5,408,764	1,796,542	0	356,469	117,866	0	0	0	0
367 Underground Conductors & Devices		X08			27,598,000											
1009 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1010 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1011 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1012 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1013 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1014 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1015 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1016 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1017 D NCP-Secondary		4.52	D06		1,246,978	641,533	166,924	400,030	2,682,271	0	28,926	9,566	0	0	0	0
1018 D NCP-Primary		95.48	D08		26,341,022	11,803,844	3,071,302	8,075,385	2,682,271	0	532,214	176,006	0	0	0	0
368 Line Transformers		X09			42,801,000											
1019 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1020 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1021 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1022 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1023 D Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1024 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1025 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1026 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1027 D NCP-Secondary		100	D06		42,801,000	22,019,830	5,729,452	13,730,549	2,682,271	0	992,835	326,335	0	0	0	0
1028 D NCP-Primary		X10	D08		29,520,000											
369 Services		X10			42,801,000											
1029 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1030 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1031 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1032 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1033 D Avg Customers-Secondary		100	C02		29,520,000	24,285,867	4,455,177	489,589	2,682,271	0	289,368	0	0	0	0	0
1034 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1035 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1036 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1037 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1038 D NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
370 Meters		X11			71,166,000											
1039 D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1040 D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1041 D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1042 D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1043 D Avg Customers-Secondary		100	C02		71,166,000	3,099,789	2,115,370	1,532,423	59,758	5,200	353,460	0	0	0	0	0
1044 D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1045 D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1046 D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1047 D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1048 D NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
371 Installations on Customer Premises		X10			0											

Idaho Jurisdiction

Electric Utility

AVISTA UTILITIES

Cost of Service Calculation
For the Year Ended December 31, 2002

Scenario: Company Base Case
Last Idaho Method modified
Common Costs by 4-Factor

1 Assign
2 Scenario
3 Last Idaho Method modified
4 Common Costs by 4-Factor

(k)	(l)	(m)	(n)	Functionalization and Classification								(aa)	(ab)	(ac)					
				(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)				(w)	(x)	(y)	(z)	
Account Description			Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pollatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	
1054	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1055	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1056	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1057	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1058	D	Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1059	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1060	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
1061	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1062	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1063	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
1064	372 Leased Property on Customer Premises			X10			0												
1065	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1066	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1067	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1068	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1069	D	Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1070	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1071	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
1072	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1073	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1074	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
1075	373 Street Lights & Signal Systems			X12			7,809,000												
1076	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0
1077	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0
1078	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0
1079	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0
1080	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0
1081	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0
1082	D	DA Street & Area Lights		100	C05		7,809,000	0	0	0	0	0	0	0	7,809,000	0	0	0	0
1083	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0
1084	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0
1085	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0
1086	Total Distribution Plant						257,643,000	124,105,238	31,736,508	66,750,926	15,482,458	2,125,817	5,003,741	12,438,313	0	0	0	0	0
1088	General Plant						637,000												
1089	389 Land & Land Rights			M04			637,000												
1090	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1091	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1092	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1093	O	Corporate Cost Allocator		100	S23		637,000	326,854	70,535	104,362	38,224	80,859	9,264	6,903	0	0	0	0	0
1094	390 Structures & Improvements			M04			8,805,000												
1095	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1096	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1097	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1098	O	Corporate Cost Allocator		100	S23		8,805,000	4,517,975	974,981	1,442,551	528,351	1,117,677	128,062	95,412	0	0	0	0	0
1099	391 Office Furniture & Equipment			M04			5,246,000												
1100	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1101	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1102	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1103	O	Corporate Cost Allocator		100	S23		5,246,000	2,651,800	580,892	859,469	314,791	665,910	76,293	56,846	0	0	0	0	0
1104	392 Transportation Equipment			M04			2,867,000												
1105	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0
1106	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0
1107	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0
1108	O	Corporate Cost Allocator		100	S23		2,867,000	1,471,100	317,464	469,710	172,037	363,927	41,695	31,067	0	0	0	0	0

AVISTA UTILITIES			Idaho Jurisdiction																	
Cost of Service Calculation			Functionalization and Classification																	
For the Year Ended December 31, 2002			Electric Utility																	
Scenario: Company Base Case			Functionalization and Classification																	
Last Idaho Method modified			Functionalization and Classification																	
Common Costs by 4-Factor			Functionalization and Classification																	
(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)		
Account Description	Notes	Functional Allocation	Class Allocator	Functional Totals	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lq Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5					
1164	P	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1165	Total Production Plant Accum Depr			(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,804)	(22,746,584)	(1,390,227)	(318,554)									
1166																				
1167	Transmission Plant Accumulated Depreciation			(1,029,000)																
1168	350 Land & Land Rights Accum Depr	T01	D01																	
1169	T Coincident Peak	33.26		(942,245)	(133,084)	(90,924)	(70,779)	(31,485)	(70,348)	(4,846)	(780)									
1170	T Generation Level Consumption	66.74	E02	(686,755)	(219,464)	(50,033)	(149,369)	(65,757)	(188,386)	(10,863)	(2,883)									
1171	T Open	0	xxx	0	0	0	0	0	0	0	0									
1172	352 Structures & Improvements Accum Depr	T01	D01																	
1173	T Coincident Peak	33.26		(288,032)	(112,003)	(26,025)	(59,567)	(25,497)	(59,204)	(4,078)	(656)									
1174	T Generation Level Consumption	66.74	E02	(577,988)	(184,700)	(42,107)	(125,708)	(55,341)	(158,544)	(9,142)	(2,426)									
1175	T Open	0	xxx	0	0	0	0	0	0	0	0									
1176	353 Station Equipment Accum Depr	T01	D01																	
1177	T Coincident Peak	33.26		(4,705,290)	(1,830,071)	(425,241)	(973,296)	(432,954)	(967,367)	(66,635)	(10,725)									
1178	T Generation Level Consumption	66.74	E02	(9,443,710)	(3,017,902)	(688,012)	(2,054,008)	(904,236)	(2,590,532)	(149,378)	(39,642)									
1179	T Open	0	xxx	0	0	0	0	0	0	0	0									
1180	354 Towers & Fixtures Accum Depr	T01	D01																	
1181	T Coincident Peak	33.26		(542,138)	(210,814)	(48,985)	(112,118)	(49,874)	(111,435)	(7,676)	(1,235)									
1182	T Generation Level Consumption	66.74	E02	(1,087,862)	(347,645)	(79,255)	(236,610)	(104,163)	(298,415)	(17,207)	(4,567)									
1183	T Open	0	xxx	0	0	0	0	0	0	0	0									
1184	355 Overhead Conductors & Devices Accum Depr	T01	D01																	
1185	T Coincident Peak	33.26		(3,699,510)	(1,438,578)	(334,273)	(765,086)	(340,336)	(760,426)	(52,380)	(8,431)									
1186	T Generation Level Consumption	66.74	E02	(7,423,480)	(2,372,305)	(540,831)	(1,614,610)	(710,800)	(2,036,360)	(117,422)	(31,162)									
1187	T Open	0	xxx	0	0	0	0	0	0	0	0									
1188	356 Poles & Fixtures Accum Depr	T01	D01																	
1189	T Coincident Peak	33.26		(2,393,057)	(930,556)	(216,227)	(494,902)	(220,149)	(491,887)	(33,883)	(5,454)									
1190	T Generation Level Consumption	66.74	E02	(4,801,943)	(1,534,544)	(349,841)	(1,044,423)	(459,786)	(1,317,235)	(75,956)	(20,157)									
1191	T Open	0	xxx	0	0	0	0	0	0	0	0									
1192	357 Underground Conduit Accum Depr	T01	D01																	
1193	T Coincident Peak	33.26		(25,943)	(10,088)	(2,344)	(5,365)	(2,387)	(5,332)	(367)	(59)									
1194	T Generation Level Consumption	66.74	E02	(52,057)	(16,636)	(3,793)	(11,322)	(4,984)	(14,280)	(823)	(219)									
1195	T Open	0	xxx	0	0	0	0	0	0	0	0									
1196	358 Underground Conductors & Devices Accum Depr	T01	D01																	
1197	T Coincident Peak	33.26		(60,201)	(23,409)	(5,439)	(12,450)	(5,538)	(12,374)	(852)	(137)									
1198	T Generation Level Consumption	66.74	E02	(120,799)	(38,604)	(8,801)	(26,274)	(11,567)	(33,137)	(1,911)	(507)									
1199	T Open	0	xxx	0	0	0	0	0	0	0	0									
1200	359 Roads & Trails Accum Depr	T01	D01																	
1201	T Coincident Peak	33.26		(47,229)	(18,365)	(4,267)	(9,767)	(4,345)	(9,708)	(669)	(108)									
1202	T Generation Level Consumption	66.74	E02	(94,771)	(30,286)	(6,904)	(20,613)	(9,074)	(25,997)	(1,499)	(399)									
1203	T Open	0	xxx	0	0	0	0	0	0	0	0									
1204	Transmission Plant			(36,394,000)	(12,469,056)	(2,863,304)	(7,786,268)	(3,439,272)	(9,150,988)	(555,587)	(129,546)									
1205																				
1206	Distribution Plant Accumulated Depreciation			0																
1207	360 Land & Land Rights Accum Depr	X01	D02																	
1208	D NCP-All	100		0	0	0	0	0	0	0	0									
1209	D NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0									
1210	D DA Sch 25	0	D04	0	0	0	0	0	0	0	0									
1211	D DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0									
1212	D Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0									
1213	D Wt Customers-Meters	0	C04	0	0	0	0	0	0	0	0									
1214	D DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0									
1215	D DA Sch 25P	0	D05	0	0	0	0	0	0	0	0									
1216	D NCP-Secondary	0	D06	0	0	0	0	0	0	0	0									
1217	D NCP-Primary	0	D08	0	0	0	0	0	0	0	0									
1218	361 Structures & Improvements Accum Depr	X02		(894,000)																

1274	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Potlatch Ex Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
D	NCP-All			0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1275	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1276	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1277	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1278	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1279	D	WI Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1280	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1281	D	DA Sch 25P		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1282	D	NCP-Secondary		4.52	D06	(68,158)	(134,425)	(17,994)	(17,994)	(43,123)	0	0	(3,118)	(1,031)	0	0	0	0
1283	D	NCP-Primary		95.48	D08	(1,272,460)	(2,639,575)	(331,086)	(331,086)	(870,531)	(289,150)	0	(57,373)	(18,974)	0	0	0	0
1284			367 Underground Conductors & Devices Accum Depr	X08		(2,457,000)												
1285	D	NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1286	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1287	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1288	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1289	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1290	D	WI Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1291	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1292	D	DA Sch 25P		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1293	D	NCP-Secondary		4.52	D06	(57,135)	(111,066)	(14,866)	(14,866)	(35,627)	0	0	(2,576)	(852)	0	0	0	0
1294	D	NCP-Primary		95.48	D08	(1,051,256)	(2,345,944)	(273,532)	(273,532)	(719,198)	(238,884)	0	(47,399)	(15,675)	0	0	0	0
1295			368 Line Transformers Accum Depr	X09		(17,422,000)												
1296	D	NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1297	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1298	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1299	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1300	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1301	D	WI Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1302	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1303	D	DA Sch 25P		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1304	D	NCP-Secondary		100	D06	(8,963,096)	(17,422,000)	(2,332,154)	(2,332,154)	(5,688,973)	0	(404,130)	(133,648)	0	0	0	0	0
1305	D	NCP-Primary		X10		(10,309,000)												
1306			369 Services Accum Depr	X10														
1307	D	NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1308	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1309	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1310	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1311	D	Avg Customers-Secondary		100	C02	(8,481,131)	(10,309,000)	(1,555,841)	(1,555,841)	(170,975)	0	(101,053)	0	0	0	0	0	0
1312	D	WI Customers-Meters		0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
1313	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1314	D	DA Sch 25P		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1315	D	NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1316	D	NCP-Primary		X11		(3,043,000)												
1317			370 Meters Accum Depr	X11														
1318	D	NCP-All		0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
1319	D	NCP-w/o DA		0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0
1320	D	DA Sch 25		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
1321	D	DA Street and Area Lights		0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
1322	D	Avg Customers-Secondary		0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
1323	D	WI Customers-Meters		100	C04	(1,316,307)	(3,043,000)	(888,279)	(888,279)	(650,735)	(25,376)	(2,208)	(150,095)	0	0	0	0	0
1324	D	DA Street & Area Lights		0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
1325	D	DA Sch 25P		0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0
1326	D	NCP-Secondary		0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
1327	D	NCP-Primary		0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0
1328			371 Installations on Customer Premises Accum Depr	X10		0												

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002
Common Costs by 4-Factor

Electric Utility
Idaho Jurisdiction
Functionalization and Classification

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Pottatch Ex-Lg Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5		
1329 D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1330 D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	
1331 D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1332 D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	
1333 D Avg Customers-Secondary				100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1334 D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1335 D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1336 D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1337 D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1338 D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	
1339 372 Leased Property on Customer Premises Accum C				X10		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1340 D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1341 D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	
1342 D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1343 D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	
1344 D Avg Customers-Secondary				100	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1345 D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1346 D DA Street & Area Lights				0	C05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1347 D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1348 D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1349 D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	
1350 373 Street Lights & Signal Systems Accum Depr				X12		(4,077,000)	(4,077,000)	0	0	0	0	0	0	0	0	0	0	0	0	
1351 D NCP-All				0	D02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1352 D NCP-w/o DA				0	D03		0	0	0	0	0	0	0	0	0	0	0	0	0	
1353 D DA Sch 25				0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1354 D DA Street and Area Lights				0	D07		0	0	0	0	0	0	0	0	0	0	0	0	0	
1355 D Avg Customers-Secondary				0	C02		0	0	0	0	0	0	0	0	0	0	0	0	0	
1356 D Wt Customers-Meters				0	C04		0	0	0	0	0	0	0	0	0	0	0	0	0	
1357 D DA Street & Area Lights				100	C05		(4,077,000)	0	0	0	0	0	0	(4,077,000)	0	0	0	0	0	
1358 D DA Sch 25P				0	D05		0	0	0	0	0	0	0	0	0	0	0	0	0	
1359 D NCP-Secondary				0	D06		0	0	0	0	0	0	0	0	0	0	0	0	0	
1360 D NCP-Primary				0	D08		0	0	0	0	0	0	0	0	0	0	0	0	0	
1361 Total Distribution Plant Accumulated Depreciation						(75,640,000)	(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(3,688,780)	(546,491)	(1,458,607)	(5,386,364)	0	0	0	0	0	
1362																				
1363 General Plant Accumulated Depreciation																				
1364 Land & Land Rights Accum Depr																				
1365 P/T/D Plant				M04		(13,000)	(13,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
1366 Labor P/T/D Total				0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1367 Labor O&M excl A&G				0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1368 Corporate Cost Allocator				100	S22		(13,000)	(6,670)	(1,439)	(2,130)	(780)	(1,650)	(189)	(141)	0	0	0	0	0	
1369 Structures & Improvements Accum Depr				M04		(2,442,000)	(2,442,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
1370 P/T/D Plant				0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1371 Labor P/T/D Total				0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1372 Labor O&M excl A&G				0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1373 Corporate Cost Allocator				100	S23		(2,442,000)	(1,253,026)	(270,404)	(400,081)	(146,534)	(309,979)	(35,514)	(26,462)	0	0	0	0	0	
1374 Office Furniture & Equipment Accum Depr				M04		(4,267,000)	(4,267,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
1375 P/T/D Plant				0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1376 Labor P/T/D Total				0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1377 Labor O&M excl A&G				0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1378 Corporate Cost Allocator				100	S23		(4,267,000)	(2,189,461)	(472,487)	(699,976)	(256,045)	(541,639)	(62,055)	(46,238)	0	0	0	0	0	
1379 Transportation Equipment Accum Depr				M04		(1,507,000)	(1,507,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
1380 P/T/D Plant				0	S05		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1381 Labor P/T/D Total				0	S21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1382 Labor O&M excl A&G				0	S22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1383 Corporate Cost Allocator				100	S23		(1,507,000)	(773,264)	(166,871)	(246,897)	(90,429)	(191,294)	(21,916)	(16,330)	0	0	0	0	0	

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Assign: Company Base Case
Scenario: Last Idaho Method modified
Common Costs by 4-Factor

Idaho Jurisdiction
Electric Utility

01-22-04
5:29 PM

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Profoma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Potlatch Ex Lq Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5	
																			(i) Account Description
1384 393 Stores Equipment Accum Depr				M04		(91,000)													
1385 O P/TFD Plant					S05														
1386 O Labor P/TFD Total					S21														
1387 O Labor O&M excl A&G					S22														
1388 O Corporate Cost Allocator					S23	(91,000)	(14,909)	(46,693)	(10,076)		(5,461)	(11,551)	(1,323)	(966)					
1389 394 Tools, Shop & Garage Equipment Accum Depr				M04		(392,000)													
1390 O P/TFD Plant					S05														
1391 O Labor P/TFD Total					S21														
1392 O Labor O&M excl A&G					S22														
1393 O Corporate Cost Allocator					S23	(392,000)	(64,223)	(201,141)	(43,406)		(23,522)	(49,759)	(5,701)	(4,248)					
1394 395 Laboratory Equipment Accum Depr				M04		(490,000)													
1395 O P/TFD Plant					S05														
1396 O Labor P/TFD Total					S21														
1397 O Labor O&M excl A&G					S22														
1398 O Corporate Cost Allocator					S23	(490,000)	(80,278)	(251,426)	(54,258)		(29,403)	(62,199)	(7,126)	(5,310)					
1399 396 Power Operated Equipment Accum Depr				M04		(2,259,000)													
1400 O P/TFD Plant					S05														
1401 O Labor P/TFD Total					S21														
1402 O Labor O&M excl A&G					S22														
1403 O Corporate Cost Allocator					S23	(2,259,000)	(370,099)	(1,159,126)	(250,140)		(135,553)	(286,750)	(32,853)	(24,479)					
1404 397 Communication Equipment Accum Depr				M04		(24,000)													
1405 O P/TFD Plant					S05														
1406 O Labor P/TFD Total					S21														
1407 O Labor O&M excl A&G					S22														
1408 O Corporate Cost Allocator					S23	(24,000)	(810,811)	(2,539,405)	(548,005)		(296,969)	(628,210)	(71,974)	(53,628)					
1409 398 Miscellaneous Equipment Accum Depr				M04		(24,000)													
1410 O P/TFD Plant					S05														
1411 O Labor P/TFD Total					S21														
1412 O Labor O&M excl A&G					S22														
1413 O Corporate Cost Allocator					S23	(24,000)	(810,811)	(2,539,405)	(548,005)		(296,969)	(628,210)	(71,974)	(53,628)					
1414 Total General Plant Accumulated Depreciation						(16,434,000)	(3,932)	(12,315)	(2,658)		(1,440)	(3,046)	(349)	(260)					
1415 Total Accumulated Reserve for Depreciation						(219,933,000)	(89,069,496)	(6,432,568)	(1,819,743)	(2,692,435)	(986,136)	(2,086,077)	(239,001)	(178,080)					
1416 Total Accumulated Reserve for Depreciation						(219,933,000)	(89,069,496)	(6,432,568)	(1,819,743)	(2,692,435)	(986,136)	(2,086,077)	(239,001)	(178,080)					
1417 Total Accumulated Reserve for Depreciation						(219,933,000)	(89,069,496)	(6,432,568)	(1,819,743)	(2,692,435)	(986,136)	(2,086,077)	(239,001)	(178,080)					
1418 Amortization						(69,000)													
1419 Amortization of Limited Term Plant																			
1420 P Production Plant																			
1421 T Transmission Plant																			
1422 D Distribution Plant																			
1423 O Corporate Cost Allocator																			
1424 Amortization of Intangible Plant-Software																			
1425 O P/TFD Plant					S05														
1426 O Labor P/TFD Total					S21														
1427 O Labor O&M excl A&G					S22														
1428 O Corporate Cost Allocator					S23	(69,000)	(14,762)	(23,640)	(5,429)		(6,521)	(17,349)	(1,053)	(246)					
1429 Amortization of Hydro Relicensing Costs						(1,453,000)													
1430 P Coincident Peak					D01														
1431 P Generation Level Consumption					E02														
1432 P Open					xxx														
1433 P Open					xxx														
1434 Amortization of PGE Buydown Balance																			
1435 P Production Plant																			
1436 Total Amortization						(1,893,000)	(332,276)	(895,714)	(195,359)		(128,801)	(295,660)	(27,862)	(17,327)					
1437 Total Amortization						(1,893,000)	(332,276)	(895,714)	(195,359)		(128,801)	(295,660)	(27,862)	(17,327)					
1438 Total Net Plant						492,964,000	113,362,314	198,955,952	47,744,833	40,317,187	8,316,891	8,257,346	8,316,891	8,316,891					
1439 Total Net Plant						492,964,000	113,362,314	198,955,952	47,744,833	40,317,187	8,316,891	8,257,346	8,316,891	8,316,891					

Manual Input	S01	S02	S03	S23
0				
100				
0				
0				
M04				
0	S05			
0	S21			
0	S22			
100	S23			
M03				
30.96				
69.04				
0				
100				
100	S01			

AVISTA UTILITIES

Idaho Jurisdiction

Electric Utility

2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (m)

Account Description	(n) Notes	(o) Functional Allocation	(p) Class	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 1	(t) General Service Sch 11-12	(u) Large Gen Service Sch 21-22	(v) Extra Large Gen Service Sch 25	(w) Polilatch Ex Lq Gen Svc Sch 25P	(x) Pumping Service Sch 31-32	(y) Street & Area Lights Sch 41-49	(z) Open 2	(aa) Open 3	(ab) Open 4	(ac) Open 5
1440 Total Customer Advances For Construction		Input	S13	(478,000)	(478,000)	(393,247)	(72,140)	(7,928)	0	0	(4,866)	0	0	0	0	0
1441 D Account 369		100		0	0	0	0	0	0	0	0	0	0	0	0	0
1442 Total Accumulated Deferred Investment Tax Credits		100	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
1443 X Open		Manual Input		(61,593,000)												
1444 Total Accumulated Deferred Income Taxes		300	S01		(26,247,017)	(9,078,215)	(2,086,623)	(5,602,167)	(2,475,729)	(6,514,594)	(398,634)	(91,055)	0	0	0	0
1445 P Production Plant		109	S02		(9,538,416)	(3,267,300)	(750,279)	(2,040,256)	(901,201)	(2,397,852)	(145,582)	(33,945)	0	0	0	0
1446 T Transmission Plant		258	S03		(22,572,435)	(10,873,020)	(2,780,476)	(5,848,134)	(1,356,438)	(186,246)	(438,384)	(1,089,737)	0	0	0	0
1447 D Distribution Plant		37	S04		(3,237,132)	(1,661,020)	(358,449)	(530,350)	(194,247)	(410,911)	(47,078)	(35,078)	0	0	0	0
1448 O General Plant		M04		(625,000)												
1449 Gain on Sale of General Office Building		0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0
1450 O P/STD Plant		0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0
1451 O Labor P/STD Total		0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0
1452 O Labor O&M excl A&G		0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0
1453 O Corporate Cost Allocator		100		9,110,000	(625,000)	(320,697)	(69,206)	(102,396)	(37,504)	(79,335)	(9,089)	(6,773)	0	0	0	0
1454 DSM & Weatherization		Input			9,110,000	3,150,931	724,240	1,944,440	859,294	2,261,131	138,361	31,604	0	0	0	0
1455 DSM Production Plant		100	S01		9,110,000	3,150,931	724,240	1,944,440	859,294	2,261,131	138,361	31,604	0	0	0	0
1456 Small Gen Capital Costs		Input		829,000	829,000	322,362	74,905	171,443	76,264	170,999	11,738	1,889	0	0	0	0
1457 P Coincident Peak		100	D01		829,000	322,362	74,905	171,443	76,264	170,999	11,738	1,889	0	0	0	0
1458 Open				0	0	0	0	0	0	0	0	0	0	0	0	0
1459 Open				0	0	0	0	0	0	0	0	0	0	0	0	0
1460 Total Working Capital				0	0	0	0	0	0	0	0	0	0	0	0	0
1461 Total Miscellaneous Rate Base Items				(52,757,000)	(52,757,000)	(22,120,205)	(5,318,029)	(12,015,348)	(4,029,562)	(7,157,408)	(893,355)	(1,223,094)	0	0	0	0
1462																
1463 Total Rate Base				440,207,000	440,207,000	176,895,747	42,426,805	101,346,966	36,287,625	68,852,070	7,363,992	7,093,797	0	0	0	0
1464																
1465 Rate of Return				4.71%	4.71%	1.97%	9.70%	8.12%	1.17%	5.24%	7.24%	4.55%	0	0	0	0
1466																
1467 Non-Additive Items				20,250,000	20,250,000	8,134,636	1,951,679	4,662,070	1,669,270	3,167,270	338,752	326,322	0	0	0	0
1468 Interest																
1469 R Rate Base		100	S07		20,250,000	8,134,636	1,951,679	4,662,070	1,669,270	3,167,270	338,752	326,322	0	0	0	0
1470																
1471 Operating and Maintenance Labor Dollars				3,543,703	3,543,703	1,225,682	281,722	756,369	334,257	879,558	53,821	12,294	0	0	0	0
1472 Production Labor																
1473 P Production Plant		100	S01		3,543,703	1,225,682	281,722	756,369	334,257	879,558	53,821	12,294	0	0	0	0
1474																
1475 Transmission Labor		100	S02		861,082	295,018	67,746	184,223	81,373	216,512	13,145	3,065	0	0	0	0
1476 T Transmission Plant		100	S02		861,082	295,018	67,746	184,223	81,373	216,512	13,145	3,065	0	0	0	0
1477 Distribution Labor																
1478 D Distribution Plant		100	S03		3,030,376	1,459,716	373,282	785,119	182,103	25,004	58,854	146,298	0	0	0	0
1479 Production Transmission Distribution Labor Total				7,435,161	7,435,161	2,980,416	722,750	1,725,711	597,794	1,121,074	125,820	161,657	0	0	0	0
1480 Customer Accounts Labor				1,577,963	1,577,963	1,238,780	272,285	35,365	9,240	3,198	17,685	1,409	0	0	0	0
1481 C Cust Acctg Exp Subtotal		100	S18		1,577,963	1,238,780	272,285	35,365	9,240	3,198	17,685	1,409	0	0	0	0
1482 Customer Service Labor				38,032	38,032	31,240	5,731	639	5	0	372	44	0	0	0	0
1483 C Avg Customers-All		100	C01		38,032	31,240	5,731	639	5	0	372	44	0	0	0	0
1484 C Avg Customers-All		100	C01		38,032	31,240	5,731	639	5	0	372	44	0	0	0	0
1485 Sales Labor				205,525	205,525	65,679	14,973	44,702	19,679	56,378	3,251	863	0	0	0	0
1486 C Generation Level Consumption		100	E02		205,525	65,679	14,973	44,702	19,679	56,378	3,251	863	0	0	0	0
1487 Admin & General Labor				3,582,426	3,582,426	1,838,196	396,683	566,920	214,966	454,741	52,100	38,819	0	0	0	0
1488 O Corporate Cost Allocator		100	S23		3,582,426	1,838,196	396,683	566,920	214,966	454,741	52,100	38,819	0	0	0	0
1489																
1490 Total Operating and Maintenance Labor				12,899,107	12,899,107	6,154,311	1,412,423	2,993,337	841,624	1,635,392	199,228	202,792	0	0	0	0

Idaho Jurisdiction

Electric Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

	(bc)	(b)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)
Class	100.00%	0	0	0	11.09%	23.80%	7.16%	18.94%	1.74%	1.27%	0	0	0	0	0	0	0	0	0	Open
Allocator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
Name	Total	Sch 1	Sch 1	Sch 1	Sch 25	Sch 25P	Sch 25	Sch 21-22	Sch 21-22	Ex Lg Gen Svc	Pollatch Ex Lg Gen Svc	Pumping Service	Street & Area Lights	Source / Description						
64	167,925,000	60,229,432	17,962,744	12,487,208	32,922,957	2,881,207	1,969,256	39,462,197	2,881,207	1,969,256	39,462,197	2,881,207	1,969,256	- line 841						
65	143,419,000	56,110,233	13,094,441	11,996,627	28,654,360	2,249,986	1,587,489	29,725,863	2,249,986	1,587,489	29,725,863	2,249,986	1,587,489	line 805						
66	0	0	0	0	0	0	0	0	0	0	0	0	0	line 1469						
67	0	0	0	0	0	0	0	0	0	0	0	0	0							
68	0	0	0	0	0	0	0	0	0	0	0	0	0							
69	Total Revenue	167,925,000	60,229,432	17,962,744	12,487,208	32,922,957	2,881,207	39,462,197	2,881,207	1,969,256	39,462,197	2,881,207	1,969,256							
70	Less: Exp Before Income Tax	143,419,000	56,110,233	13,094,441	11,996,627	28,654,360	2,249,986	29,725,863	2,249,986	1,587,489	29,725,863	2,249,986	1,587,489							
71	Less: Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0							
72	Income Tax Allocator A	24,506,000	4,119,199	4,868,303	500,581	4,268,597	631,220	9,736,334	631,220	381,766	9,736,334	631,220	381,766	Rev - Exp before Inc Tax						
73		100.00%	16.81%	19.87%	2.04%	17.42%	2.58%	39.73%	2.58%	1.56%	39.73%	2.58%	1.56%							
74																				
75	Uniform Return	20,712,000	8,320,227	1,996,206	1,707,354	4,768,435	1,707,354	4,768,435	1,707,354	1,707,354	4,768,435	1,707,354	1,707,354	Juris Total Return * Class Rate Base line 1463						
76	Plus: Total Operating Expenses	146,363,000	56,441,972	13,753,923	12,013,245	31,030,952	12,013,245	31,030,952	12,013,245	12,013,245	31,030,952	12,013,245	12,013,245	line 817						
77	Less: Revenue Offsets	(21,677,000)	(7,581,432)	(1,750,744)	(2,022,208)	(4,658,197)	(2,022,208)	(4,658,197)	(2,022,208)	(4,658,197)	(2,022,208)	(4,658,197)	(2,022,208)	sum lines 822 - 825 + line 839						
78	Rate Revenue at Uniform Return	145,388,000	57,180,766	13,999,385	11,698,392	31,441,190	11,698,392	31,441,190	11,698,392	11,698,392	31,441,190	11,698,392	11,698,392	Computed Uniform Return Revenue Requirement						
79		100.00%	39.37%	9.63%	8.05%	21.42%	16.68%	31.42%	16.68%	1.61%	31.42%	16.68%	1.61%							
80	Uniform Return	20,712,000	8,320,227	1,996,206	1,707,354	4,768,435	1,707,354	4,768,435	1,707,354	1,707,354	4,768,435	1,707,354	1,707,354	Total Return * Class Rate Base line 1463						
81	Plus: Exp Excl Rev Conv Items	146,363,000	56,441,972	13,753,923	12,013,245	31,030,952	12,013,245	31,030,952	12,013,245	12,013,245	31,030,952	12,013,245	12,013,245	line 817 - lines 823, and 419						
82	Less: Revenue Offsets	(21,677,000)	(7,581,432)	(1,750,744)	(2,022,208)	(4,658,197)	(2,022,208)	(4,658,197)	(2,022,208)	(4,658,197)	(2,022,208)	(4,658,197)	(2,022,208)	sum lines 822 - 825 + line 839						
83	R04 Revenue Conversion Allocator U	145,388,000	57,180,766	13,999,385	11,698,392	31,441,190	11,698,392	31,441,190	11,698,392	11,698,392	31,441,190	11,698,392	11,698,392	Uniform Return Revenue Excl Rev Conversion Items						
84		100.00%	39.37%	9.63%	8.05%	21.42%	16.68%	31.42%	16.68%	1.61%	31.42%	16.68%	1.61%							
85																				
86	Uniform Return	20,712,000	8,320,227	1,996,206	1,707,354	4,768,435	1,707,354	4,768,435	1,707,354	1,707,354	4,768,435	1,707,354	1,707,354	Total Return * Class Rate Base line 1463						
87	Less: Interest Expense	20,250,000	8,134,636	1,951,679	1,669,270	4,662,070	1,669,270	4,662,070	1,669,270	1,669,270	4,662,070	1,669,270	1,669,270	line 1469						
88	Income Tax Allocator U	462,000	185,590	44,527	36,084	106,364	36,084	106,364	36,084	72,261	106,364	36,084	72,261	Uniform Return less Interest Expense						
89		100.00%	40.17%	9.64%	8.24%	23.02%	8.24%	23.02%	8.24%	1.67%	23.02%	1.67%	1.61%							
90																				
91	Income Tax Allocator B	24,506,000	4,119,199	4,868,303	500,581	4,268,597	631,220	9,736,334	631,220	381,766	9,736,334	631,220	381,766	Net Income Before Tax						
92		100.00%	16.81%	19.87%	2.04%	17.42%	2.58%	39.73%	2.58%	1.56%	39.73%	2.58%	1.56%							
93																				
94	Summed Allocators	300,269,000	103,855,663	23,871,210	28,322,636	64,089,462	28,322,636	64,089,462	28,322,636	28,322,636	64,089,462	28,322,636	28,322,636	line 890						
95	Production Plant	109,001,000	37,345,154	8,575,673	10,300,080	23,320,080	10,300,080	23,320,080	10,300,080	9,435	23,320,080	10,300,080	9,435	line 929						
96	Transmission Plant	257,643,000	124,105,238	31,736,508	15,482,458	66,750,926	15,482,458	66,750,926	15,482,458	12,438,313	66,750,926	15,482,458	12,438,313	line 1086						
97	Distribution Plant	36,524,000	18,741,004	4,044,316	5,983,844	2,191,653	2,191,653	5,983,844	2,191,653	995,777	5,983,844	2,191,653	995,777	line 1139						
98	General Plant	666,913,000	285,306,255	64,183,392	154,160,468	104,060,939	11,228,156	13,867,988	11,228,156	13,867,988	11,228,156	13,867,988	13,867,988	Sum lines 890+929+1086						
99	P7/D Plant	703,437,000	284,047,258	68,227,708	160,144,311	56,297,457	108,697,174	11,759,327	11,759,327	14,263,765	11,759,327	14,263,765	14,263,765	Sum lines 890+929+1086+1139						
100	P7/D/G Plant	440,207,000	176,835,747	42,426,805	101,346,966	36,287,625	68,852,070	7,363,992	7,363,992	7,093,797	7,363,992	7,093,797	7,093,797	line 1463						
101	Rate Base	100,000%	40.17%	9.64%	8.24%	23.02%	8.24%	23.02%	8.24%	1.61%	23.02%	1.61%	1.61%							
102	Account 361	2,627,000	1,229,718	319,967	91,323	841,289	319,967	841,289	319,967	18,336	841,289	319,967	18,336	Sum lines 943 - 953						
103	Account 362	23,723,000	10,223,821	2,660,188	6,994,441	1,873,589	460,974	152,446	460,974	152,446	1,873,589	460,974	152,446	Sum lines 954 - 964						
104	Account 364/365	97,041,000	42,145,217	10,965,979	28,791,663	9,422,328	2,986,676	1,900,252	1,900,252	3,815,561	9,422,328	2,986,676	3,815,561	Sum lines 976 - 997						
105	Account 366/367	46,066,000	20,781,090	5,407,138	14,152,113	4,478,813	9,369,982	309,864	9,369,982	309,864	4,478,813	9,369,982	309,864	Sum lines 998 - 1019						
106	Account 368	42,801,000	22,019,830	5,729,452	13,730,549	32,088	0	0	0	982,835	13,730,549	32,088	982,835	Sum lines 1020 - 1030						
107		100.00%	51.45%	13.39%	0.00%	32.08%	0.00%	32.08%	0.00%	0.77%	32.08%	0.00%	0.77%							
108																				
109																				
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AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor

Class Allocator	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	Electric Utility					Idaho Jurisdiction					(br)
							(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(bs)	(bt)	(bu)	
Name Description	Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 28P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49	Open 2	Open 3	Open 4	Open 5	Open 6	Open 7	Open 8	Open 9	Source / Description
119 S13 Account 369	29,520,000	24,285,867	4,455,177	489,589	0	0	289,368	0	0	0	0	0	0	0	0	0	Sum lines 1031 - 1041
120	100.00%	82.27%	15.09%	1.66%	0.00%	0.00%	0.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
121 S14 Account 370	7,166,000	3,099,769	2,115,370	1,532,423	59,758	5,200	353,460	0	0	0	0	0	0	0	0	0	Sum lines 1042 - 1052
122	100.00%	43.26%	29.52%	21.38%	0.83%	0.07%	4.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
123 S15 Account 373	7,809,000	0	0	0	0	0	0	7,809,000	0	0	0	0	0	0	0	0	Sum lines 1075 - 1085
124	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
125 S16 Dist Op Exp Subtotal	1,959,000	863,777	314,139	460,818	110,527	34,527	50,909	124,303	0	0	0	0	0	0	0	0	Sum lines 269 - 282 + line 286
126	100.00%	44.09%	16.04%	23.52%	5.64%	1.76%	2.60%	6.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
127 S17 Dist MI Exp Subtotal	3,127,000	1,345,488	351,185	914,393	276,812	12,389	60,845	165,887	0	0	0	0	0	0	0	0	Sum lines 290 - 303
128	100.00%	43.03%	11.23%	29.24%	8.65%	0.40%	1.95%	5.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
129 S18 Cust Acctg Exp Subtotal	3,787,000	2,972,985	653,466	84,874	22,175	7,676	42,443	3,361	0	0	0	0	0	0	0	0	Sum lines 312 - 321 + lines 324 - 328
130	100.00%	78.51%	17.26%	2.24%	0.59%	0.20%	1.12%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
131 S19 O&M Exp excl A&G	97,699,000	35,783,889	8,419,589	20,494,048	8,734,282	22,045,734	1,524,879	696,579	0	0	0	0	0	0	0	0	line 369
132	100.00%	36.63%	8.62%	20.98%	8.94%	22.56%	1.56%	0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
133 S20 Prod & Trans O&M Exp	85,007,000	29,058,266	6,671,211	18,196,935	8,036,841	21,440,034	1,293,294	304,419	0	0	0	0	0	0	0	0	line 203 + line 264
134	100.00%	34.18%	7.85%	21.41%	9.45%	25.22%	1.53%	0.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
135 S21 Labor P/T/D Total	7,435,161	2,980,416	722,750	1,725,711	597,734	1,121,074	125,820	161,657	0	0	0	0	0	0	0	0	line 1479
136	100.00%	40.09%	9.72%	23.21%	8.04%	15.08%	1.69%	2.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
137 S22 Labor O&M excl A&G	9,256,681	4,316,115	1,015,740	1,806,416	626,657	1,180,651	147,128	163,973	0	0	0	0	0	0	0	0	Sum lines 1479 - 1486
138	100.00%	46.63%	10.97%	19.51%	6.77%	12.75%	1.59%	1.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
139 S23 Corporate Cost Allocator	1,000	513	111	164	60	127	15	11	0	0	0	0	0	0	0	0	25% S19, 25% S22, 25% C01, 25% S24
140	100.00%	51.31%	11.07%	16.38%	6.00%	12.69%	1.45%	1.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
141 S24 Net P/T/D Plant	463,414,000	184,669,287	44,637,916	108,264,694	38,367,949	71,616,896	7,823,734	8,033,524	0	0	0	0	0	0	0	0	Sum lines 890, 929, 1086, 1165, 1204, 1361
142	100.00%	39.85%	9.63%	23.36%	8.28%	15.45%	1.69%	1.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
143 S25 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
144 S26 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
145 S27 Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
146																	
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AVISTA UTILITIES
Functional Allocation Tables
For the Year Ended December 31, 2002

1 Assign
2 Scenario: Company Base Case
3 Last Idaho Method modified
4 Common Costs by 4-Factor
5 (al)
6
7
8

9 Production Function Factor Table (pfactor)
10 Class Factor Name P01 P02 P03 P04 P05 P06 P07 P08 P09
11 Total Factor 100 100 100 100 200 58,211 5,486 2,399 1,391
12 D01 Coincident Peak 0 35.57 30.96 100 33.26 33,021 4,436 1,349 556
13 E02 Generation Level Consumption 100 64.43 69.04 0 166.74 25,190 1,050 835
14 xxx Open 0 0 0 0 0 0 0 0 0
15 xxx Open 0 0 0 0 0 0 0 0 0
16 MWH Gen Thermal PC Hydro PC Other PC P01 + T01 CS PII CS A/D CS Depr CS O&M

17 Transmission Function Factor Table (tfactor)
18 Class Factor Name T01 T02 T03 T04
19 Total Factor 100 0 0 0
20 D01 Coincident Peak 33.26
21 E02 Generation Level Consumption 66.74
22 xxx Open 0
23 Avg PC

24 Distribution Function Factor Table (dfactor)
25 Class Factor Name X01 X02 X03 X04 X05 X06 X07 X08 X09
26 Total Factor 100 2704 23399 0 100 100 100 100 100
27 D02 NCP-All 0 0 0 0 0 0 0 0 0
28 D03 NCP-w/o DA 0 2537 20212 0 0 0 0 0 0
29 D04 DA Sch 25 0 94 1339 0 0 0 0 0
30 D07 DA Street and Area Lights 0 0 0 0 5.59 0 0 0 0
31 C02 Avg Customers-Secondary 0 0 0 0 0 0 0 0 0
32 C04 Wt Customers-Meters 0 0 0 0 0 0 0 0 0
33 C05 DA Street & Area Lights 0 0 0 0 0 0 0 0 0
34 D05 DA Sch 25P 0 73 1848 0 0 0 0 0 0
35 D06 NCP-Secondary 0 0 0 0 1.33 1.41 4.52 4.52 100
36 D08 NCP-Primary 0 0 0 0 93.08 98.59 95.48 95.48 0
37 #360 #361 #362 #363 #364 #365 #366 #367 #368 #369 #370 #371 #372

38 Customer Accounting Function Factor Table (afactor)
39 Class Factor Name K01 K02 K03 K04
40 Total Factor 100 100 2467 0
41 C01 Avg Customers-All 100 0 2440
42 C03 Wt Customers-Meter Reading 0 100 0
43 C06 DA Handbilled 0 0 27
44 xxx Open 0 0 0 Billing
45

46 Customer Information Function Factor Table (ifactor)
47 Class Factor Name I01 I02 I03 I04
48 Total Factor 100 1362 0
49 C01 Avg Customers-All 100 46
50 S01 Production Plant 0 1316
51 xxx Open 0 0 0 DSM
52

53 Sales Function Factor Table (sfactor)
54 Class Factor Name V01 V02 V03 V04
55 Total Factor 100 100 100 0
56 E02 Generation Level Consumption 100 0 50
57 C01 Avg Customers-All 0 100 50
58 xxx Open 0 0 0
59

1 Assign
 2 Scenario: Company Base Case
 3 Last Idaho Method modified
 4 Common Costs by 4-Factor
 5 (al) (ak) (al) (am) (an) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay)
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 7
 8

60 Miscellaneous Function Factor Table (mifactor)

61 Class	Factor Name	M01	M02	M03	M04
62	Total Factor	100	100	100	100
63 S05	P77/D Plant	100	0	0	0
64 S21	Labor P77/D Total	0	0	100	0
65 S22	Labor O&M excl A&G	0	100	0	0
66 S23	Corporate Cost Allocator	0	0	0	100
67	Plant Related	0	Total Labor	PTD Labor	

Electric Utility

Idaho Jurisdiction

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Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
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Account	(e) Notes	(f) Labor Dollars	(g) O&M Expense Totals per Books Column B	(h) Deferred FIT Rate Base Adj Column C	(i) Det. Gain on Office Bldg. AFUDC Elim. Adj Column D	(j) Coststrip 3 AFUDC Elim. Adj Column E	(k) Coststrip Common AFUDC Adj Column F	(l) Kettle Falls Disallowance Adj Column G	(m) MOPS Defered Cost Adj Column H	(n) Weatheritz & DSM Inv. Adj Column I	(o) Customer Advances Adj Column J	(p) Revenue Normalization Adj Column K	(q) Hydro Rel Accounting Adj Column L	(r) Eliminate B&O Tax Adj Column M	(s) Pro Forma Property Tax Expense Adj Column N	(t) Uncollectible Expense Adj Column O	(u) Regulatory Expense Adj Column P
5	507-OP Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	508-OP Steam	105,119	203,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	509-OP Steam	30,338	1,027,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	510-OP Steam	0	21,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Steam Operation	449,500	6,951,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	511-MT Steam	10,798	74,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	512-MT Steam	1,533	113,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	513-MT Steam	133,368	1,086,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	514-MT Steam	53,280	358,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Steam Maintenance	217,895	1,775,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Steam	667,195	8,726,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	535-OP Hydro	255,064	424,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	536-OP Hydro	0	242,000	0	0	0	0	0	0	0	0	0	257,000	0	0	0	0
18	537-OP Hydro	123,475	464,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	538-OP Hydro	764,336	1,063,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	539-OP Hydro	70,601	163,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	540-OP Hydro	0	191,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Hydraulic Operation	1,213,476	2,547,000	0	0	0	0	0	0	0	0	0	257,000	0	0	0	0
23	541-MT Hydro	54,798	79,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	542-MT Hydro	28,523	58,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	543-MT Hydro	141,837	253,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	544-MT Hydro	367,959	630,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	545-MT Hydro	3,534	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Hydraulic Maintenance	596,611	1,028,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Hydraulic	1,810,087	3,575,000	0	0	0	0	0	0	0	0	0	257,000	0	0	0	0
30	546-OP Other	6,051	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	547-OP Other	1,567	1,365,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	548-OP Other	40,817	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	549-OP Other	2,918	95,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	550-OP Other	0	3,294,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Total Other Operation	51,353	4,712,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	551-MT Other	40,889	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	552-MT Other	1,409	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	553-MT Other	93,841	196,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	554-MT Other	7,660	32,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Other Maintenance	143,799	302,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total Other	195,152	5,014,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	555-OP Total Purchased Power	0	39,904,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	556-OP Total System Control & Load Dispatching	176,198	346,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	557-OP Total Other Expenses	695,071	38,806,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Total Production Expenses	3,543,703	96,371,000	0	0	0	0	0	0	0	0	0	257,000	0	0	0	0

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5 (v) Injuries & Damages
6 (w) Federal Income Tax
7 (x) Pro Forma Residual Debt
8 (y) Eliminate Def Power Costs
9 (z) Nez Perce Settlement
10 (aa) Remove Misc Tariffs
11 (ab) PGE Monetiz Amort
12 (ac) Payroll Clearing
13 (ad) Coyote Springs
14 (ae) Small Generation Z
15 (af) Capital Cost Sm Gen Opt
16 (ag) Pro Forma Power Supply
17 (ah) Pro Forma Pension
18 (ai) Pro Forma Insurance
19 (aj) Pro Forma Labor Non-Exec
20 (ak) Pro Forma Labor Exec
21 (al) Pro Forma Veg Mgmt
22 (am) Pro Forma Adj Col AF
23 (an) Pro Forma Adj Col AE
24 (ao) Pro Forma Adj Col AD
25 (ap) Pro Forma Adj Col AC
26 (aq) Pro Forma Adj Col AB
27 (ar) Pro Forma Adj Col AA
28 (as) Pro Forma Adj Col AY
29 (at) Pro Forma Adj Col AX
30 (au) Pro Forma Adj Col AW
31 (av) Pro Forma Adj Col AV
32 (aw) Pro Forma Adj Col AU
33 (ax) Pro Forma Adj Col AT
34 (ay) Pro Forma Adj Col AS
35 (az) Pro Forma Adj Col AS
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61 Proforma
62 Pro Forma Results of Operations
63 Company Case
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(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
Account Description	Notes	Labor Dollars	O&M Expense	Totals per Books	Deleted	Def. Gain on Office Bldg.	Colstrip 3 AFUDC Elim.	Colstrip Common AFUDC	Kettle Falls Disallowance	MOPS Defered Cost	Weatheriz. & DSM Inv.	Customer Advances	Revenue Normalization	Hydro Rel Accounting	Eliminate B&O Tax	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	
		Adj Column C	Column B	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	Adj Column M	Adj Column N	Adj Column O	Adj Column P			
65	Transmission Expenses																		
70	580-OP Supervision & Engineering	331,387	707,000																
71	581-OP Load Dispatching	214,192	332,000																
72	582-OP Station Expenses	19,429	45,000																
73	583-OP Overhead Line Expenses	16,485	39,000																
74	584-OP Underground Line Expenses	0	0																
75	585-OP Transmission of Electricity By Others	0	2,905,000																
76	586-OP Miscellaneous Expenses	24,103	104,000																
77	587-OP Rents	0	40,000																
78	Total Transmission Operation	605,586	4,172,000																
79	568-MT Supervision & Engineering	31,260	47,000																
80	569-MT Structures	4,050	6,000																
81	570-MT Station Equipment	201,001	409,000																
82	571-MT Overhead Lines	16,919	39,000																
83	572-MT Underground Lines	2,129	3,000																
84	573-MT Miscellaneous Plant	127	1,000																
85	Total Transmission Maintenance	255,486	505,000																
86	Total Transmission Expenses	861,082	4,677,000																
87																			
88	Distribution Expenses																		
89	580-OP Supervision & Engineering	141,497	201,000																
90	581-OP Load Dispatching	389	1,000																
91	582-OP Station Expenses	57,068	104,000																
92	583-OP Overhead Line Expenses	254,057	375,000																
93	584-OP Underground Line Expenses	306,398	441,000																
94	585-OP Street Lighting & Signal Systems	49,795	94,000																
95	586-OP Meter Expenses	358,834	480,000																
96	587-OP Customer Installations Expenses	96,480	138,000																
97	588-OP Miscellaneous Expenses	464,521	780,000																
98	589-OP Rents	0	125,000																
99	Total Distribution Operation	1,729,019	2,740,000																
100	590-MT Supervision & Engineering	101,726	158,000																
101	591-MT Structures	8,548	16,000																
102	592-MT Station Equipment	64,484	140,000																
103	593-MT Overhead Lines	803,991	1,296,000																
104	594-MT Underground Lines	139,629	206,000																
105	595-MT Line Transformers	72,160	122,000																
106	596-MT Street Lighting & Signal Systems	31,390	57,000																
107	597-MT Meters	3,605	6,000																
108	598-MT Miscellaneous Plant	75,634	146,000																
109	Total Distribution Maintenance	1,301,957	2,147,000																
110	Total Distribution Expenses	3,030,376	4,887,000																
111																			
112	Customer Accounting Expenses																		
113	901-OP Supervision	25,545	38,000																
114	902-OP Meter Reading	490,187	768,000																
115	903-OP Customer Records & Collections	1,007,454	2,467,000																
116	904-OP Uncollectible Accounts	0	552,000										50,000						
117	905-OP Misc Customer Accounts Expenses	54,777	277,000																
118	Total Customer Accounting Expenses	1,577,963	4,102,000										50,000						
119																			
120																			

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Electric Utility

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

61	Proforma	(v)	(w)	(x)	(y)	(z)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
62	Pro Forma Results of Operations	Injuries	Federal	Pro Forma	Eliminate Def	Nez Perce	Remove	POE Moneiz	Payroll	Coyle	Small	Capital Cost	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
63	Company Case	& Damages	Income Tax	Restate Debt	Power Costs	Settlement	Misc Tariffs	Amort	Clearing	Springs	Generation	Sm Gen Opt	Penion	Insurance	Labor Non-Exec	Labor Exec	Veg Mgmt
64		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Col W	Adj Col X	Adj Col Y	Z	Adj Col AA	Adj Col AC	Adj Col AD	Adj Col AE	Adj Col AF	Adj Col AG
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65	(a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	
66	Account Description	Pro Forma Adj Col AH	Pro Forma Adj Col AI	Transmission Company	Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total	
67	Transmission Expenses																		
70	560-OP Supervision & Engineering			788,000													81,000	788,000	
71	561-OP Load Dispatching			370,000													38,000	370,000	
72	562-OP Station Expenses			49,000													4,000	49,000	
73	563-OP Overhead Line Expenses			41,000													2,000	41,000	
74	564-OP Underground Line Expenses			0													0	0	
75	565-OP Transmission of Electricity By Others			3,359,000													454,000	3,359,000	
76	566-OP Miscellaneous Expenses			137,000													33,000	137,000	
77	567-OP Rents			40,000													0	40,000	
78	Total Transmission Operation	0	0	4,784,000	0	0	0	0	0	0	0	0	0	0	0	0	612,000	4,784,000	
79	568-MT Supervision & Engineering			71,000													24,000	71,000	
80	569-MT Structures			6,000													0	6,000	
81	570-MT Station Equipment			445,000													36,000	445,000	
82	571-MT Overhead Lines			175,000													136,000	175,000	
83	572-MT Underground Lines			3,000													0	3,000	
84	573-MT Miscellaneous Plant			1,000													0	1,000	
85	Total Transmission Maintenance	0	0	701,000	0	0	0	0	0	0	0	0	0	0	0	0	196,000	701,000	
86	Total Transmission Expenses	0	0	5,485,000	0	0	0	0	0	0	0	0	0	0	0	0	808,000	5,485,000	
87																			
88	Distribution Expenses																		
89	580-OP Supervision & Engineering			226,000													25,000	226,000	
90	581-OP Load Dispatching			1,000													0	1,000	
91	582-OP Station Expenses			114,000													10,000	114,000	
92	583-OP Overhead Line Expenses			421,000													46,000	421,000	
93	584-OP Underground Line Expenses			496,000													55,000	496,000	
94	585-OP Street Lighting & Signal Systems			103,000													9,000	103,000	
95	586-OP Meter Expenses			543,000													63,000	543,000	
96	587-OP Customer Installations Expenses			155,000													17,000	155,000	
97	588-OP Miscellaneous Expenses			863,000													83,000	863,000	
98	589-OP Rents			126,000													0	126,000	
99	Total Distribution Operation	0	0	3,048,000	0	0	0	0	0	0	0	0	0	0	0	0	308,000	3,048,000	
100	590-MT Supervision & Engineering			160,000													2,000	160,000	
101	591-MT Structures			17,000													1,000	17,000	
102	592-MT Station Equipment			151,000													11,000	151,000	
103	593-MT Overhead Lines			2,523,000													1,227,000	2,523,000	
104	594-MT Underground Lines			232,000													26,000	232,000	
105	595-MT Line Transformers			135,000													13,000	135,000	
106	596-MT Street Lighting & Signal Systems			63,000													6,000	63,000	
107	597-MT Meters			6,000													0	6,000	
108	598-MT Miscellaneous Plant			160,000													14,000	160,000	
109	Total Distribution Maintenance	0	0	3,447,000	0	0	0	0	0	0	0	0	0	0	0	0	1,300,000	3,447,000	
110	Total Distribution Expenses	0	0	6,495,000	0	0	0	0	0	0	0	0	0	0	0	0	1,608,000	6,495,000	
111																			
112	Customer Accounting Expenses																		
113	901-OP Supervision			42,000													4,000	42,000	
114	902-OP Meter Reading			856,000													88,000	856,000	
115	903-OP Customer Records & Collections			2,644,000													177,000	2,644,000	
116	904-OP Uncollectible Accounts			467,000													(85,000)	467,000	
117	905-OP Misc. Customer Accounts Expenses			287,000													10,000	287,000	
118	Total Customer Accounting Expenses	0	0	4,296,000	0	0	0	0	0	0	0	0	0	0	0	0	194,000	4,296,000	
119																			
120																			

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AVISTA UTILITIES
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(e) Notes	(f) Labor Dollars	(g) O&M Expense Totals per Books Column B	(h) Deferred FIT Rate Base Adj. Column C	(i) Def. Gain on Office Bldg. Adj. Column D	(j) AFUDC Elim. Adj. Column E	(k) Common AFUDC Adj. Column F	(l) Kettle Falls Disallowance Adj. Column G	(m) MOPS Deferred Cost Adj. Column H	(n) Weatheriz. & DSM Inv. Adj. Column I	(o) Customer Advances Adj. Column J	(p) Revenue Normalization Adj. Column K	(q) Hydro Rel Accounting Adj. Column L	(r) Eliminate B&O Tax Adj. Column M	(s) Pro Forma Property Tax Expense Adj. Column N	(t) Uncollectible Expense Adj. Column O	(u) Regulatory Expense Adj. Column P	
125 (e) (b)		0															
126		29,584	3,899,000														
127		0	56,000														
128		8,448	61,000														
129		38,032	4,016,000														
130	Customer Information Expenses																
131	907-OP Supervision																
132	908-OP Customer Assistance Expenses																
133	909-OP Advertising																
134	910-OP Misc Customer Service & Info Exp																
135	Total Customer Information Expenses																
136	Sales Expenses																
137	911-OP Supervision	9,748	7,000														
138	912-OP Demonstrating & Selling Expenses	179,635	285,000														
139	913-OP Advertising Expenses	5,412	63,000														
140	916-OP Misc Sales Expenses	10,730	30,000														
141	Total Sales Expenses	205,525	385,000														
142																	
143	Subtotal Expenses	9,256,681	114,438,000								50,000	257,000					(66,000)
144																	
145	Administrative & General Expenses																
146	920-OP Admin & General Salaries	2,804,946	4,779,000														
147	921-OP Office Supplies & Expenses	0	1,943,000														
148	922-OP Admin Expenses Transferred - CR	0	(10,000)														
149	923-OP Outside Services Employed	3,371	3,025,000														
150	924-OP Property Insurance Premium	0	300,000														
151	925-OP Injuries & Damages	48,399	576,000														
152	926-OP Employee Pension & Benefits	0	287,000														
153	927-OP Franchise Requirements	0	7,000														
154	928-OP Regulatory Commission Expenses	168,802	1,458,000														
155	930-OP Miscellaneous & General Expense	328,474	974,000														
156	931-OP Rents	0	1,990,000														
157	935-MT Maintenance of General Plant	198,434	1,014,000														
158	Total Administrative & General Expenses	3,582,426	16,343,000								41,000						16,000
159																	
160	Total Operating & Maintenance Expenses	12,839,107	130,781,000								91,000	257,000					(66,000)
161																	
162	Taxes Other Than Income Taxes																
163	Property -Production		1,006,000														
164	-Transmission		1,883,000														
165	-Distribution		3,583,000														
166	-Administrative & General		0														
167	Open		0														
168	Open		0														
169	Open		0														
170	Open		0														
171	State Kwh Generation-Production		486,000														
172	Montana/Oregon SIT-Production		214,000														
173	Misc -Production		30,000														
174	-Distribution		9,000														
175	B&O -Distribution		1,660,000														
176	Excise -Distribution		1,000														
177																	
178																	
179	Total Taxes Other Than Income Taxes	0	8,822,000														35,000
180																	0

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	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Rstate Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Nez Perce Settlement Adj Column U	Remove Misc Tariffs Adj Column V	PGE Monetiz Amort Adj Col W	Clearing Adj Col X	Coyote Springs Adj Col Y	Small Generation Z	Capital Cost Sm Gan Opt Adj Col AA	Pro Forma Power Supply Adj Column AB	Pro Forma Pension Adj Col AC	Pro Forma Insurance Adj Col AD	Pro Forma Labor Non-Exec Adj Col AE	Pro Forma Labor Exec Adj Col AF	Pro Forma Veg Mgmt Adj Col AG
125 (a) (b)						(2,542,000)		1,000					2,000				
126																	
127 Account Description																	
128																	
129 Customer Information Expenses																	
130 907-OP Supervision																	
131 908-OP Customer Assistance Expenses																	
132 909-OP Advertising																	
133 910-OP Misc Customer Service & Info Exp																	
134 Total Customer Information Expenses	0	0	0	0	0	(2,542,000)	0	1,000	0	0	0	0	2,000	0	0	0	0
135																	
136 Sales Expenses																	
137 911-OP Supervision																	
138 912-OP Demonstrating & Selling Expenses																	
139 913-OP Advertising Expenses																	
140 916-OP Misc Sales Expenses																	
141 Total Sales Expenses	0	0	0	0	0	0	0	7,000	0	0	0	0	11,000	0	0	18,000	0
142																	
143 Subtotal Expenses	0	0	0	(11,340,000)	(24,000)	(2,532,000)	0	315,000	1,296,000	0	0	0	498,000	0	823,000	24,000	1,220,000
144																	
145 Administrative & General Expenses																	
146 920-OP Admin & General Salaries																	
147 921-OP Office Supplies & Expenses																	
148 922-OP Admin Expenses Transferred - CR																	
149 923-OP Outside Services Employed																	
150 924-OP Property Insurance Premium																	
151 925-OP Injuries & Damages	(52,000)																
152 926-OP Employee Pension & Benefits																	
153 927-OP Franchise Requirements																	
154 928-OP Regulatory Commission Expenses				(64,000)													
155 930-OP Miscellaneous & General Expense																	
156 931-OP Rents																	
157 935-MT Maintenance of General Plant																	
158 Total Administrative & General Expenses	(52,000)	0	0	(64,000)	0	8,000	0	122,000	0	0	0	0	193,000	1,009,000	273,000	(1,000)	0
159																	
160 Total Operating & Maintenance Expenses	(52,000)	0	0	(11,404,000)	(24,000)	(2,524,000)	0	437,000	1,296,000	0	0	(7,260,000)	691,000	1,009,000	1,096,000	23,000	1,220,000
161																	
162 Taxes Other Than Income Taxes																	
163 Property -Production																	
164 -Transmission																	
165 -Distribution																	
166 -Administrative & General																	
167 Open																	
168 Open																	
169 Open																	
170 Open																	
171 State Kwh Generation-Production																	
172 Montana/Oregon SIT-Production																	
173 Misc -Production																	
174 -Distribution																	
175 B&O -Distribution																	
176 Excise -Distribution																	
177																	
178																	
179																	
180 Total Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	24,000	56,000	0	0	0	0	0	0	0

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	(a)	(b)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Notes	System Current Accrual	Expense Column B	Deferred FT Rate Base Adj	Gain on Office Bldg. Adj	Colstrip 3 AFUDC Elim. Adj	Colstrip 3 AFUDC Elim. Adj	Common Kettle Falls Disallowance Adj	Common AFUDC Adj	Deferred Cost Adj	MOPS Weatheriz. Adv. Adj	Customer Advances Adj	Revenue Normalization Adj	Hydro Rel. Accounting Adj	Eliminate B&O Tax Adj	Pro Forma Property Tax Adj	Uncollectible Expense Adj	Regulatory Expense Adj	
184																			
185	189 Depreciation Expense																		
186	Production Plant Depreciation Expense																		
187	191 31X Steam Production Depr Exp	11,326,026	3,626,000				218,000												
188	192 32X Nuclear Production Depr Exp	0	0																
189	193 33X Hydraulic Production Depr Exp	5,274,832	1,688,000																
190	194 34X Other Production Depr Exp	1,680,842	538,000																
191	Total Production Plant Depreciation Expense	18,281,700	5,852,000	0	0	0	218,000	0	0	0	0	0	0	0	0	0	0	0	0
192																			
193	Transmission Plant Depreciation Expense																		
194	196 350 Land & Land Rights Depr Exp	125,055	40,000																
195	197 352 Structures & Improvements Depr Exp	193,188	62,000																
196	200 353 Station Equipment Depr Exp	3,055,780	984,000																
197	201 354 Towers & Fixtures Depr Exp	254,922	82,000																
198	202 355 Overhead Conductors & Devices Depr Exp	2,265,044	729,000																
199	203 356 Poles & Fixtures Depr Exp	1,191,540	383,000																
200	204 357 Underground Conduit Depr Exp	9,442	3,000																
201	205 358 Underground Conductors & Devices Depr Exp	20,803	7,000																
202	206 359 Roads & Trails Depr Exp	24,448	8,000																
203	Total Transmission Plant Depreciation Expense	7,140,202	2,290,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204																			
205	Distribution Plant Depreciation Expense																		
206	210 360 Land & Land Rights Depr Exp	0	0																
207	211 361 Structures & Improvements Depr Exp	54,346	53,000																
208	212 362 Station Equipment Depr Exp	616,602	596,000																
209	213 363 Storage Battery Equipment Depr Exp	0	0																
210	214 364 Poles, Towers & Fixtures Depr Exp	1,099,651	1,063,000																
211	215 365 Overhead Conductors & Devices Depr Exp	543,824	525,000																
212	216 366 Underground Conduit Depr Exp	365,342	353,000																
213	217 367 Underground Conductors & Devices Depr Exp	792,673	766,000																
214	218 368 Line Transformers Depr Exp	1,135,991	1,098,000																
215	219 369 Services Depr Exp	712,333	689,000																
216	220 370 Meters Depr Exp	216,841	210,000																
217	221 371 Installations on Customer Premises Depr Exp	0	0																
218	222 372 Leased Property on Customer Premises Depr Exp	0	0																
219	223 373 Street Lights & Signal Systems Depr Exp	328,172	317,000																
220	Total Distribution Plant Depreciation Expense	5,865,965	5,670,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
221																			
222	General Plant Depreciation Expense																		
223	227 303.1X Computer Software Amort Exp	N/A	1,444,000																
224	228 369 Land & Land Rights Depr Exp	1,403	1,000																
225	229 390 Structures & Improvements Depr Exp	784,416	286,000																
226	230 391 Office Furniture & Equipment Depr Exp	2,500,799	913,000																
227	231 392 Transportation Equipment Depr Exp	94,950	35,000																
228	232 393 Stores Equipment Depr Exp	18,570	7,000																
229	233 394 Tools, Shop & Garage Equipment Depr Exp	151,957	55,000																
230	234 395 Laboratory Equipment Depr Exp	121,395	44,000																
231	235 396 Power Operated Equipment Depr Exp	149,178	54,000																
232	236 397 Communication Equipment Depr Exp	2,824,240	1,032,000																
233	237 398 Miscellaneous Equipment Depr Exp	5,912	3,000																
234	Total General Plant Depreciation Expense	6,654,930	3,874,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235																			
236	Total Depreciation Expense	37,942,697	17,694,000	0	0	0	218,000	0	0	0	0	0	0	0	0	0	0	0	0
237																			

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189 Depreciation Expense
190 Production Plant Depreciation Expense
191 31X Steam Production Depr Exp
192 32X Nuclear Production Depr Exp
193 33X Hydraulic Production Depr Exp
194 34X Other Production Depr Exp
195 Total Production Plant Depreciation Expense
196
197 Transmission Plant Depreciation Expense
198 350 Land & Land Rights Depr Exp
199 352 Structures & Improvements Depr Exp
200 353 Station Equipment Depr Exp
201 354 Towers & Fixtures Depr Exp
202 355 Overhead Conductors & Devices Depr Exp
203 356 Poles & Fixtures Depr Exp
204 357 Underground Conduit/Depr Exp
205 358 Underground Conductors & Devices Depr Exp
206 359 Roads & Trails Depr Exp
207 Total Transmission Plant Depreciation Expense
208
209 Distribution Plant Depreciation Expense
210 360 Land & Land Rights Depr Exp
211 361 Structures & Improvements Depr Exp
212 362 Station Equipment Depr Exp
213 363 Storage Battery Equipment Depr Exp
214 364 Poles, Towers & Fixtures Depr Exp
215 365 Overhead Conductors & Devices Depr Exp
216 366 Underground Conduit Depr Exp
217 367 Underground Conductors & Devices Depr Exp
218 368 Line Transformers Depr Exp
219 369 Services Depr Exp
220 370 Meters Depr Exp
221 371 Installations on Customer Premises Depr Exp
222 372 Leased Property on Customer Premises Depr E
223 373 Street Lights & Signal Systems Depr Exp
224 Total Distribution Plant Depreciation Expense
225
226 General Plant Depreciation Expense
227 308.1X Computer Software Amort Exp
228 389 Land & Land Rights Depr Exp
229 390 Structures & Improvements Depr Exp
230 391 Office Furniture & Equipment Depr Exp
231 392 Transportation Equipment Depr Exp
232 393 Stores Equipment Depr Exp
233 394 Tools, Shop & Garage Equipment Depr Exp
234 395 Laboratory Equipment Depr Exp
235 396 Power Operated Equipment Depr Exp
236 397 Communication Equipment Depr Exp
237 398 Miscellaneous Equipment Depr Exp
238 Total General Plant Depreciation Expense
239
240 Total Depreciation Expense

(a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
Pro Forma Adj Col AH	Pro Forma Adj Col AI	Subtotal Company Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total
0	2,000	2,399,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,861,000	2,959,000
1,000		41,000	0	0	0	0	0	0	0	0	0	0	0	0	0	218,000	3,844,000
11,000		73,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	1,690,000
85,000		1,069,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,861,000	2,959,000
82,000		82,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	1,690,000
80,000		809,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,861,000	2,959,000
57,000		440,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,081,000	7,933,000
3,000		3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,000		7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8,000		8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234,000	0	2,532,000	0	0	0	0	0	0	0	0	0	0	0	0	0	234,000	2,532,000
0		53,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
596,000		596,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,000
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	596,000
1,063,000		1,063,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
525,000		525,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,063,000
353,000		353,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	353,000
766,000		766,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	766,000
1,098,000		1,098,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,098,000
689,000		689,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	689,000
210,000		210,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	210,000
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317,000		317,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	317,000
0	0	5,670,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,670,000
1,444,000		1,444,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,444,000
1,000		1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000
286,000		286,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	286,000
913,000		913,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	913,000
35,000		35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,000
7,000		7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000
55,000		55,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55,000
44,000		44,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44,000
54,000		54,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,000
1,050,000		1,050,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,050,000
3,000		3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000
18,000	0	3,892,000	0	0	0	0	0	0	0	0	0	0	0	0	0	18,000	3,892,000
18,000	2,000	20,027,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,333,000	20,027,000
252,000		252,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252,000

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	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
	Notes	Def. Gain on Office Bldg. Adj. Column C	Deferred FIT Rate Base Adj. Column C	Eliminate B&O Tax	Hydro Ret Accounting Adj. Column L	Revenue Normalization Adj. Column K	Customer Advances Adj. Column J	Weatheriz. & DSM Inv. Adj. Column I	MOPS Deferred Cost & DSM Inv. Adj. Column H	Disallowance of AFUDC Common AFUDC Adj. Column E	Kettle Falls Disallowance of AFUDC Common AFUDC Adj. Column G	Pro Forma Property Tax Expense Adj. Column M	Uncollectible Expense Adj. Column N	Regulatory Expense Adj. Column O			
245		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	218,000	0	0	0	0	0	0	0	0	0	0	0
247	Account Description	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249	Amortization of Transmission Related Intangible Plant	4,000															
250	Amortization of Hydro Relicensing Costs	113,000															
251	Deferred MOPS Amort / Small Gen Cap Cost Amort	59,000															
252	Amortization of Acq. Adj.-Coststrip Common AFUDC	67,000															
253	Amortization of CO2 Credits	(1,000)															
254	Total Amortization Expense	242,000															
255	Total Depreciation & Amortization Expense	17,936,000															
256		0															
257	Other Income Related Items	0															
258	Settlement Exchange Power	(1,491,000)															
259	Centralia Gain Amortization	(2,987,000)															
260	PGE Monetization Amortization	(3,435,000)															
261	BPA Residential Exchange Amortization	0															
262	Open	0															
263	Open	0															
264	Open	0															
265	Open	0															
266	Open	0															
267	Open	0															
268	Total Other Income Items	(7,813,000)															
269		0															
270	Total Income Tax- State	807,000															
271	Total Income Tax- Federal	9,405,000															
272		(746,000)															
273	Total Investment Tax Credit Amortization	0															
274	Total Deferred Income Tax Expense	159,192,000															
275	Total Operating Expenses	153,749,000															
276	Operating Revenues	0															
277	From Sale of Electricity (Retail)	0															
278	From Sale of Electricity (Wholesale)	22,051,000															
279	Total Revenues From Sale or Distribution of Electricity	175,800,000															
280	Other Operating Revenues	203,000															
281	Miscellaneous Service Revenues	20,000															
282	Sales of Water and Water Power	688,000															
283	Rent From Electric Property	18,206,000															
284	Other Electric Revenues - Wheeling	0															
285	Total Other Operating Revenues	19,067,000															
286	Total Operating Revenues	194,867,000															
287	Total Operating Income	35,675,000															
288		0															
289		0															
290		0															
291		0															
292		0															
293		0															
294		0															
295		0															
296		0															
297		0															
298		0															
299		0															
300		0															

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243 Company Case

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Rstate Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Nez Perce Settlement Adj Column U	Remove Misc Tariffs Adj Column V	PGE Monetiz Amort Adj Col W	Payroll Clearing Adj Col X	Coyote Springs Adj Col Y	Small Generation Z	Capital Cost Sm Gen Opt Adj Col AA	Pro Forma Power Supply Adj Column AB	Pro Forma Pension Adj Col AC	Pro Forma Insurance Adj Col AD	Pro Forma Labor Non-Exec Adj Col AE	Pro Forma Labor Exec Adj Col AF	Pro Forma Veg Mgmt Adj Col AG
244																	
245																	
246																	
247																	
248																	
249																	
250																	
251																	
252																	
253																	
254																	
255	0	0	0	0	0	0	0	0	0	0	184,000	0	0	0	0	0	0
256	0	0	0	0	0	0	0	0	1,629,000	232,000	184,000	0	0	0	0	0	0
257																	
258																	
259																	
260																	
261																	
262																	
263																	
264																	
265																	
266																	
267																	
268																	
269																	
270																	
271	1,000			(266,000)		61,000		(5,000)	(92,000)	(9,000)		(191,000)	(7,000)	(11,000)		(12,000)	(13,000)
272	18,000	(1,663,000)	3,184,000	(8,559,000)	8,000	221,000	2,887,000	(151,000)	(1,021,000)	(100,000)		(4,218,000)	(239,000)	(349,000)		(8,000)	(422,000)
273																	
274		112,000		3,947,000							(64,000)						
275	(93,000)	(1,551,000)	3,184,000	(16,282,000)	(16,000)	2,684,000	1,877,000	281,000	1,896,000	185,000	120,000	(11,609,000)	445,000	649,000	705,000	15,000	785,000
276																	
277																	
278																	
279																	
280																	
281																	
282																	
283																	
284																	
285																	
286																	
287																	
288																	
289																	
290																	
291																	
292																	
293																	
294																	
295	33,000	1,551,000	(3,164,000)	(6,580,000)	16,000	412,000	(1,877,000)	(281,000)	(1,896,000)	(185,000)	(120,000)	(7,832,000)	(445,000)	(649,000)	(705,000)	(15,000)	(785,000)
296																	
297																	
298																	
299																	
300																	

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Income Tax Items and Revenues
For the Year Ended December 31, 2002

Pro Forma
242 Pro Forma Results of Operations
243 Company Case
244

245 (a) (b)
246 Account Description
247

(em) Pro Forma
(en) Pro Forma
Transmission Cabinet Gorge
Adj Col AH Adj Col AI
Base Case

(ap) Open
(aq) Open
(ar) Open
(as) Open
(at) Open
(au) Open
(av) Open
(aw) Open
(ax) Open
(ay) Open
(az) Open

(ba) Net Total
of All
Adjustments
(bb) Total

241 Pro Forma	(em) Pro Forma	(en) Pro Forma	(ap) Open	(aq) Open	(ar) Open	(as) Open	(at) Open	(au) Open	(av) Open	(aw) Open	(ax) Open	(ay) Open	(az) Open	(ba) Net Total of All Adjustments	(bb) Total
242 Pro Forma Results of Operations	252,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0
243 Company Case															
244															
245 (a) (b)															
246 Account Description															
247															
248															
249 Amortization															
250 Amortization of Transmission Related Intangible Plant	4,000													0	4,000
251 Amortization of Hydro Relicensing Costs	113,000													0	113,000
252 Deferred MOPS Amort / Small Gen Cap Cost Amort	184,000													125,000	184,000
253 Amortization of Adj. Adj.-Colstrip Common AFUDC	67,000													0	67,000
254 Amortization of CO2 Credits	(1,000)													0	(1,000)
255 Total Amortization Expense	367,000													125,000	367,000
256 Total Depreciation & Amortization Expense	252,000	2,000	0	0	0	0	0	0	0	0	0	0	0	2,458,000	20,394,000
257															
258 Other Income Related Items															
259 Settlement Exchange Power	0													0	0
260 Centralia Gain Amortization	0													1,491,000	0
261 PGE Monetization Amortization	0													2,887,000	0
262 BPA Residential Exchange Amortization	0													3,435,000	0
263 Open	0													0	0
264 Open	0													0	0
265 Open	0													0	0
266 Open	0													0	0
267 Open	0													0	0
268 Total Other Income Items	0	0	0	0	0	0	0	0	0	0	0	0	0	7,813,000	0
269															
270															
271 Total Income Tax - State	(4,000)		554,000											(253,000)	554,000
272 Total Income Tax - Federal	(285,000)	(65,000)	774,000											(8,631,000)	774,000
273															
274 Total Investment Tax Credit Amortization	0		0											0	0
275 Total Deferred Income Tax Expense	150,000	56,000	2,466,000											3,212,000	2,466,000
276															
277 Total Operating Expenses	249,000	17,000	147,213,000	0	0	0	0	0	0	0	0	0	0	(11,979,000)	147,213,000
278															
279 Operating Revenues															
280 44X From Sale of Electricity (Retail)			146,248,000											(7,501,000)	146,248,000
281 Open			0											0	0
282 447 From Sale of Electricity (Wholesale)			16,976,000											(5,075,000)	16,976,000
283 Open			0											0	0
284 Total Revenues From Sale or Distribution of Ele	0	0	163,224,000	0	0	0	0	0	0	0	0	0	0	(12,576,000)	163,224,000
285 Other Operating Revenues															
286 451 Miscellaneous Service Revenues			203,000											0	203,000
287 453 Sales of Water and Water Power			129,000											109,000	129,000
288 454 Rent From Electric Property			628,000											(10,000)	628,000
289 456 Other Electric Revenues - Wheeling			3,741,000											(14,465,000)	3,741,000
290 Open			0											0	0
291 Total Other Operating Revenues	0	0	4,701,000	0	0	0	0	0	0	0	0	0	0	(14,965,000)	4,701,000
292															
293 Total Operating Revenues	0	0	167,925,000	0	0	0	0	0	0	0	0	0	0	(26,942,000)	167,925,000
294															
295 Total Operating Income	(249,000)	(17,000)	20,712,000	0	0	0	0	0	0	0	0	0	0	(14,963,000)	20,712,000
296															
297															
298															
299															
300															

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

Idaho Jurisdiction
Electric Utility

Rate Base Page 1
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301 Proforma	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)				
302 Pro Forma Results of Operations	Notes	System Current Balance	Balance Per Books	Deferral FIT Rate Base Adj Column C Adj Column D Adj Column E Adj Column F Adj Column G Adj Column H Adj Column I Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Det. Gain on Office Bldg. Adj Column C Adj Column D Adj Column E Adj Column F Adj Column G Adj Column H Adj Column I Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Colstrip 3 AFUDC Elim. Adj Column D Adj Column E Adj Column F Adj Column G Adj Column H Adj Column I Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Kettle Falls Disallowance Adj Column F Adj Column G Adj Column H Adj Column I Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	MOPS Dairned Cost. Adj Column G Adj Column H Adj Column I Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Weatheriz. & DSM Inv. Adj Column I Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Customer Advances Adj Column J Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Revenue Normalization Adj Column K Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Hydro Rel. Accounting Adj Column L Adj Column M Adj Column N Adj Column O Adj Column P	Eliminate B&O Tax Expense Adj Column M Adj Column N Adj Column O Adj Column P	Pro Forma Property Tax Expense Adj Column N Adj Column O Adj Column P	Uncollectible Regulatory Expense Adj Column O Adj Column P										
303 Company Case																									
304																									
305			5,000																						
306			5,191,000																						
307 Account Description			341,000																						
308			5,816,000																						
309 Rate Base			11,353,000																						
310 Plant In Service																									
311 Irriagible Plant																									
312 301.XX Organization																									
313 302.XX Franchises & Consents																									
314 303.00 Miscellaneous																									
315 303.1X Miscellaneous - Computer Software																									
316																									
317																									
318 Production Plant																									
319 31X Steam Production																									
320 32X Nuclear Production																									
321 33X Hydraulic Production																									
322 34X Other Production																									
323																									
324			247,926,000																						
325 Transmission Plant																									
326 350 Land & Land Rights			4,170,000																						
327 352 Structures & Improvements			3,010,000																						
328 353 Station Equipment			38,586,000																						
329 354 Towers & Fixtures			5,668,000																						
330 355 Poles & Fixtures			25,342,000																						
331 356 Overhead Conductors & Devices			21,863,000																						
332 357 Underground Conduit			193,000																						
333 358 Underground Conductors & Devices			453,000																						
334 359 Roads & Trails			627,000																						
335			100,112,000																						
336																									
337 Distribution Plant																									
338 360 Land & Land Rights			890,000																						
339 361 Structures & Improvements			2,627,000																						
340 362 Station Equipment			23,723,000																						
341 363 Storage Battery Equipment			0																						
342 364 Poles, Towers & Fixtures			57,015,000																						
343 365 Overhead Conductors & Devices			40,026,000																						
344 366 Underground Conduit			18,478,000																						
345 367 Underground Conductors & Devices			27,586,000																						
346 368 Line Transformers			42,801,000																						
347 369 Services			29,520,000																						
348 370 Meters			7,166,000																						
349 371 Installations on Customer Premises			0																						
350 372 Leased Property on Customer Premises			0																						
351 373 Street Lights & Signal Systems			7,809,000																						
352			257,643,000																						
353																									
354																									
355 389 General Plant			637,000																						
356 390 Land & Land Rights			8,805,000																						
357 391 Structures & Improvements			5,246,000																						
358 392 Office Furniture & Equipment			2,867,000																						
359 393 Transportation Equipment			366,000																						
360 394 Stores Equipment			1,114,000																						
360 394 Tools, Shop & Garage Equipment																									

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

301 Proforma	(v) Injuries & Damages	(w) Federal Income Tax	(x) Pro Forma Restate Debt	(y) Eliminate Def Power Costs	(z) Nez Perce Settlement	(aa) Remove Misc Tariffs	(ab) FGE Monetiz Amort	(ac) Payroll Clearing	(ad) Coyote Springs	(ae) Small Generation Z	(af) Capital Cost Sm Gen Opt	(ag) Pro Forma Power Supply	(ah) Pro Forma Pension	(ai) Pro Forma Labor Non-Exec	(aj) Pro Forma Insurance	(ak) Pro Forma Labor Exec	(al) Pro Forma Veg Mgmt	(am) Pro Forma Adj Col AG	
302 Pro Forma Results of Operations																			
303 Company Case																			
304																			
305 (a) (b)																			
306 Account Description																			
307																			
308																			
309 Rate Base																			
310 Plant In Service																			
311 Intangible Plant																			
312 301.XX Organization																			
313 302.XX Franchises & Consents																			
314 303.00 Miscellaneous																			
315 303.1X Miscellaneous - Computer Software																			
316 Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317																			
318 Production Plant																			
319 31X Steam Production																			
320 32X Nuclear Production																			
321 33X Hydraulic Production																			
322 34X Other Production																			
323 Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
324																			
325 Transmission Plant																			
326 350 Land & Land Rights																			
327 352 Structures & Improvements																			
328 353 Station Equipment																			
329 354 Towers & Fixtures																			
330 355 Poles & Fixtures																			
331 356 Overhead Conductors & Devices																			
332 357 Underground Conduit																			
333 358 Underground Conductors & Devices																			
334 359 Roads & Trails																			
335 Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
336																			
337 Distribution Plant																			
338 360 Land & Land Rights																			
339 361 Structures & Improvements																			
340 362 Station Equipment																			
341 363 Storage Battery Equipment																			
342 364 Poles, Towers & Fixtures																			
343 365 Overhead Conductors & Devices																			
344 366 Underground Conduit																			
345 367 Underground Conductors & Devices																			
346 368 Line Transformers																			
347 369 Services																			
348 370 Meters																			
349 371 Installations on Customer Premises																			
350 372 Leased Property on Customer Premises																			
351 373 Street Lights & Signal Systems																			
352 Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
353																			
354 General Plant																			
355 389 Land & Land Rights																			
356 390 Structures & Improvements																			
357 391 Office Furniture & Equipment																			
358 392 Transportation Equipment																			
359 393 Stores Equipment																			
360 394 Tools, Shop & Garage Equipment																			

39,095,000 5,453,000
39,095,000 5,453,000

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

301 Proforma
302 Pro Forma Results of Operations
303 Company Case
304

305	(a)	(b)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	
306	Account	Description	Pro Forma Transmission Adj Col AH	Pro Forma Cabinet Gorge Adj Col AI	Subtotal Company Base Case	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total of All Adjustments	Total	
308	Rate Base																		
310	Plant In Service																		
311	Intangible Plant				5,000													0	5,000
312	301.XX	Organization			5,191,000													0	5,191,000
313	302.XX	Franchises & Consents			341,000													0	341,000
314	303.00	Miscellaneous			5,816,000													0	5,816,000
315	303.1X	Miscellaneous - Computer Software																0	
316	Total Intangible Plant		0	0	11,353,000	0	0	0	0	0	0	0	0	0	0	0	0	0	11,353,000
317																			
318	Production Plant																		
319	31X	Steam Production			131,199,000													5,533,000	131,199,000
320	32X	Nuclear Production			0													0	0
321	33X	Hydraulic Production		2,261,000	110,859,000													2,261,000	110,859,000
322	34X	Other Production			58,211,000													44,549,000	58,211,000
323	Total Production Plant		0	2,261,000	300,269,000	0	0	0	0	0	0	0	0	0	0	0	0	52,343,000	300,269,000
324																			
325	Transmission Plant																		
326	350	Land & Land Rights	91,000		4,261,000													91,000	4,261,000
327	352	Structures & Improvements	459,000		3,469,000													459,000	3,469,000
328	353	Station Equipment	2,924,000		41,510,000													2,924,000	41,510,000
329	354	Towers & Fixtures	5,868,000															0	5,868,000
330	355	Poles & Fixtures	2,566,000		27,928,000													2,566,000	27,928,000
331	356	Overhead Conductors & Devices	2,829,000		24,692,000													2,829,000	24,692,000
332	357	Underground Conduit			193,000													0	193,000
333	358	Underground Conductors & Devices			453,000													0	453,000
334	359	Roads & Trails			627,000													0	627,000
335	Total Transmission Plant		8,889,000	0	109,001,000	0	0	0	0	0	0	0	0	0	0	0	0	8,889,000	109,001,000
336																			
337	Distribution Plant																		
338	360	Land & Land Rights			890,000													0	890,000
339	361	Structures & Improvements			2,627,000													0	2,627,000
340	362	Station Equipment			23,723,000													0	23,723,000
341	363	Storage Battery Equipment			0													0	0
342	364	Poles, Towers & Fixtures			57,015,000													0	57,015,000
343	365	Overhead Conductors & Devices			40,026,000													0	40,026,000
344	366	Underground Conduit			18,478,000													0	18,478,000
345	367	Underground Conductors & Devices			27,588,000													0	27,588,000
346	368	Line Transformers			42,801,000													0	42,801,000
347	369	Services			29,520,000													0	29,520,000
348	370	Meters			7,166,000													0	7,166,000
349	371	Installations on Customer Premises			0													0	0
350	372	Leased Property on Customer Premises			0													0	0
351	373	Street Lights & Signal Systems			7,809,000													0	7,809,000
352	Total Distribution Plant		0	0	257,643,000	0	0	0	0	0	0	0	0	0	0	0	0	0	257,643,000
353																			
354	General Plant																		
355	389	Land & Land Rights			637,000													0	637,000
356	390	Structures & Improvements			8,805,000													0	8,805,000
357	391	Office Furniture & Equipment			5,246,000													0	5,246,000
358	392	Transportation Equipment			2,867,000													0	2,867,000
359	393	Stores Equipment			366,000													0	366,000
360	394	Tools, Shop & Garage Equipment			1,114,000													0	1,114,000

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

361 Proforma
362 Pro Forma Results of Operations
363 Company Case
364

(a) Account Description	(b) Balance	(c) System Current Balance	(d) Notes	(e) Deferred FIT Rate Base Adj Column C	(f) Def. Gain on Office Bldg. Adj Column D	(g) Colstrip 3 AFUDC Elm. Adj Column E	(h) Colstrip Common AFUDC Adj Column F	(i) Kettle Falls Disallowance Deferred Cost & DSM Inv. Adj Column G	(j) MOPS Adj Column H	(k) Weatheriz Adj Column I	(l) Customer Advances Adj Column J	(m) Revenue Normalization Adj Column K	(n) Hydro Fuel Accounting Adj Column L	(o) Eliminate B&O Tax Adj Column M	(p) Pro Forma Property Tax Adj Column N	(q) Uncollectible Expense Adj Column O	(r) Regulatory Expense Adj Column P	
																		(s) Total
365 365 (e) (b)																		
366 366 (e) (b)																		
367 367 (e) (b)																		
368 368 (e) (b)																		
369 369 (e) (b)																		
370 370 (e) (b)																		
371 371 (e) (b)	1,327,000																	
372 372 (e) (b)	6,946,000																	
373 373 (e) (b)	8,976,000																	
374 374 (e) (b)	77,000																	
375 375 (e) (b)	36,383,000																	
376 376 (e) (b)																		
377 377 (e) (b)	653,387,000				7,229,000	1,313,000	(3,009,000)											
378 378 (e) (b)																		
379 379 (e) (b)																		
380 380 (e) (b)																		
381 381 (e) (b)																		
382 382 (e) (b)																		
383 383 (e) (b)																		
384 384 (e) (b)																		
385 385 (e) (b)																		
386 386 (e) (b)																		
387 387 (e) (b)	189,236,269					4,086,000	(1,574,000)											
388 388 (e) (b)	0																	
389 389 (e) (b)	61,427,673																	
390 390 (e) (b)	10,530,364																	
391 391 (e) (b)	261,194,306																	
392 392 (e) (b)																		
393 393 (e) (b)																		
394 394 (e) (b)	3,049,505																	
395 395 (e) (b)	2,551,903																	
396 396 (e) (b)	41,833,037																	
397 397 (e) (b)	4,834,701																	
398 398 (e) (b)	32,865,817																	
399 399 (e) (b)	21,254,669																	
400 400 (e) (b)	232,584																	
401 401 (e) (b)	536,134																	
402 402 (e) (b)	421,834																	
403 403 (e) (b)	107,580,184																	
404 404 (e) (b)	36,277,000																	
405 405 (e) (b)																		
406 406 (e) (b)	0																	
407 407 (e) (b)	932,042																	
408 408 (e) (b)	6,869,377																	
409 409 (e) (b)	0																	
410 410 (e) (b)	16,979,585																	
411 411 (e) (b)	12,096,488																	
412 412 (e) (b)	3,102,008																	
413 413 (e) (b)	2,562,973																	
414 414 (e) (b)	18,169,811																	
415 415 (e) (b)	10,751,864																	
416 416 (e) (b)	3,174,137																	
417 417 (e) (b)	0																	
418 418 (e) (b)	0																	
419 419 (e) (b)	4,251,830																	
420 420 (e) (b)	78,890,915																	
Total	75,640,000																	

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant in Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

361 Proforma
362 Pro Forma Results of Operations
363 Company Case
364

	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)
	Injuries & Damages Adj Column Q	Federal Income Tax Adj Column R	Pro Forma Resilient Debt Adj Column S	Eliminate Def Power Costs Adj Column T	Net Perce Settlement Adj Column U	Remove Misc Tariffs Adj Column V	PGE Monetiz Amort Adj Col W	Payroll Clearing Adj Col X	Coyote Springs Adj Col Y	Small Generation Z	Capital Cost Sm Gen Opt Adj Col AA	Pro Forma Power Supply Adj Column AB	Pro Forma Pension Adj Col AC	Pro Forma Labor Non-Exec Adj Col AE	Pro Forma Labor Exec Adj Col AF	Pro Forma Veg Mgmt Adj Col AG	
365 (a) (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
366 Account Description																	
367																	
368																	
369 Plant in Service (continued)																	
370 General Plant (continued)																	
371 385 Laboratory Equipment																	
372 386 Power Operated Equipment																	
373 397 Communication Equipment																	
374 398 Miscellaneous Equipment																	
375 Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
376																	
377 Total Plant in Service	0	0	0	0	0	0	0	0	39,095,000	5,453,000	0	0	0	0	0	0	0
378																	
379																	
380																	
381																	
382																	
383																	
384																	
385 Accumulated Reserve For Depreciation																	
386 Production Plant Accumulated Depreciation																	
387 31X Steam Production Accum Depr																	
388 32X Nuclear Production Accum Depr																	
389 33X Hydraulic Production Accum Depr																	
390 34X Other Production Accum Depr																	
391 Total Production Plant Accum Depr	0	0	0	0	0	0	0	0	1,629,000	191,000	0	0	0	0	0	0	0
392																	
393 Transmission Plant Accumulated Depreciation																	
394 350 Land & Land Rights Accum Depr																	
395 352 Structures & Improvements Accum Depr																	
396 353 Station Equipment Accum Depr																	
397 354 Towers & Fixtures Accum Depr																	
398 355 Overhead Conductors & Devices Accum Depr																	
399 356 Poles & Fixtures Accum Depr																	
400 357 Underground Conduit Accum Depr																	
401 358 Underground Conductors & Devices Accum Depr																	
402 359 Roads & Trails Accum Depr																	
403 Total Transmission Plant Accumulated Depreci	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
404																	
405 Distribution Plant Accumulated Depreciation																	
406 360 Land & Land Rights Accum Depr																	
407 361 Structures & Improvements Accum Depr																	
408 362 Station Equipment Accum Depr																	
409 363 Storage Battery Equipment Accum Depr																	
410 364 Poles, Towers & Fixtures Accum Depr																	
411 365 Overhead Conductors & Devices Accum Depr																	
412 366 Underground Conduit Accum Depr																	
413 367 Underground Conductors & Devices Accum Depr																	
414 368 Line Transformers Accum Depr																	
415 369 Meters Accum Depr																	
416 370 Installations on Customer Premises Accum Dep																	
417 371 Leased Property on Customer Premises Accum																	
418 372 Street Lights & Signal Systems Accum Depr																	
419 373 Total Distribution Plant Accumulated Depreci	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
420																	

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

361 Proforma
362 Pro Forma Results of Operations
363 Company Case
364

	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)
	Pro Forma	Pro Forma	Subtotal	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Net Total	Total
	Adj Col AH	Adj Col AI	Company	Base Case											of All	
															Adjustments	
365 (a) (b)	161,000		77,000												0	1,327,000
366			6,946,000												0	6,946,000
367 Account Description			9,139,000												161,000	9,139,000
368															0	77,000
369 Plant In Service (continued)															0	
370 General Plant (continued)															0	
371 395 Laboratory Equipment			1,327,000												0	1,327,000
372 396 Power Operated Equipment			6,946,000												0	6,946,000
373 397 Communication Equipment	161,000		9,139,000												161,000	9,139,000
374 398 Miscellaneous Equipment															0	
375	161,000	0	36,524,000	0	0	0	0	0	0	0	0	0	0	0	161,000	36,524,000
376															0	
377 Total Plant In Service	9,050,000	2,261,000	714,790,000	0	0	0	0	0	0	0	0	0	0	0	61,393,000	714,790,000
378															0	
379															0	
380															0	
381															0	
382															0	
383															0	
384															0	
385 Accumulated Reserve For Depreciation																
386 Production Plant Accumulated Depreciation																
387 31X Steam Production Accum Depr			65,595,000												2,512,000	65,595,000
388 32X Nuclear Production Accum Depr		0													0	0
389 33X Hydraulic Production Accum Depr	1,000	1,000	20,384,000												1,000	20,384,000
390 34X Other Production Accum Depr			5,466,000												1,820,000	5,466,000
391	0	1,000	91,465,000	0	0	0	0	0	0	0	0	0	0	0	4,333,000	91,465,000
392															0	
393 Transmission Plant Accumulated Depreciation																
394 350 Land & Land Rights Accum Depr	1,000		1,029,000												1,000	1,029,000
395 352 Structures & Improvements Accum Depr	5,000		866,000												5,000	866,000
396 353 Station Equipment Accum Depr	43,000		14,150,000												43,000	14,150,000
397 354 Towers & Fixtures Accum Depr			1,630,000												0	1,630,000
398 355 Overhead Conductors & Devices Accum Depr	40,000		11,123,000												40,000	11,123,000
399 356 Poles & Fixtures Accum Depr	28,000		7,195,000												28,000	7,195,000
400 357 Underground Conduit Accum Depr			78,000												0	78,000
401 358 Underground Conductors & Devices Accum Dei			181,000												0	181,000
402 359 Roads & Trails Accum Depr			142,000												0	142,000
403	117,000	0	36,394,000	0	0	0	0	0	0	0	0	0	0	0	117,000	36,394,000
404															0	
405 Distribution Plant Accumulated Depreciation																
406 360 Land & Land Rights Accum Depr			894,000												0	894,000
407 361 Structures & Improvements Accum Depr			6,586,000												0	6,586,000
408 362 Station Equipment Accum Depr															0	
409 363 Storage Battery Equipment Accum Depr			16,280,000												0	16,280,000
410 364 Poles, Towers & Fixtures Accum Depr			11,598,000												0	11,598,000
411 365 Overhead Conductors & Devices Accum Depr			2,974,000												0	2,974,000
412 366 Underground Conduit Accum Depr			2,457,000												0	2,457,000
413 367 Underground Conductors & Devices Accum Dei			17,422,000												0	17,422,000
414 368 Line Transformers Accum Depr			10,309,000												0	10,309,000
415 369 Meters Accum Depr			3,043,000												0	3,043,000
416 370 Installations on Customer Premises Accum Dep			0												0	0
417 371 Leased Property on Customer Premises Accum			4,077,000												0	4,077,000
418 372 Street Lights & Signal Systems Accum Depr															0	
419 373 Total Distribution Plant Accumulated Depreciati	0	0	75,640,000	0	0	0	0	0	0	0	0	0	0	0	0	75,640,000
420															0	

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2002

421 Proforma
422 Pro Forma Results of Operations
423 Company Case
424

425 (e)
426 (f)
427 Account Description
428 (g)
429 Accumulated Reserve for Depreciation (continued)

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
Notes	System Current Balance	Deferred FIT Rate Base Adj	Def. Gain on Office Bldg. Adj	Colstrip 3 AFUDC Elim. Adj	Colstrip Common AFUDC Adj	Kettle Falls Disallowance Adj	MOPFS Deferred Cost & DSM Inv. Adj	Weatheriz & DSM Inv. Adj	Customer Advances Adj	Revenue Normalization Adj	Hydro Rel Accounting Adj	Eliminate B&O Tax Expense Adj	Pro Forma Property Tax Expense Adj	Uncollectible Expense Adj	Regulatory Expense Adj					
General Plant Accumulated Depreciation																				
Land & Land Rights Accum Depr	34,215																			
Structures & Improvements Accum Depr	6,379,592																			
Office Furniture & Equipment Accum Depr	11,149,013																			
Transportation Equipment Accum Depr	3,937,983																			
Stores Equipment Accum Depr	237,548																			
Tools, Shop & Garage Equipment Accum Depr	1,023,455																			
Laboratory Equipment Accum Depr	1,280,038																			
Power Operated Equipment Accum Depr	5,901,042																			
Communication Equipment Accum Depr	12,907,918																			
Miscellaneous Equipment Accum Depr	62,586																			
Total General Plant Accumulated Depreciation	42,913,370	16,425,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Reserve for Depreciation	490,578,775	215,474,000	0	0	0	0	0	0	4,086,000	0	(1,574,000)	0	0	0	0	0	0	0	0	0

(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)
Amortization	Accum Amortization of Limited Term Plant	Accum Amortization of Intangible Plant-Software	Accum Amortization of Hydro Re-licensing Costs	Accum Amortization of PGE Buydown Balance	Total Amortization	Total Accum Reserve for Depreciation & Amortization	Total Net Plant	Total Customer Advances For Construction	Total Accumulated Deferred Investment Tax Credits	Total Accumulated Deferred Income Taxes	Other Rate Base Items	Gain on Sale of General Office Building	DSM & Weatherization	Small Gen Capital Costs	Open	Open	Total Working Capital	Total Miscellaneous Rate Base Items	Total Rate Base	Crossfoot Error Test
Amortization	69,000	1,453,000	371,000		1,893,000	490,578,775	217,367,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Accum Amortization of Limited Term Plant																				
Accum Amortization of Intangible Plant-Software																				
Accum Amortization of Hydro Re-licensing Costs																				
Accum Amortization of PGE Buydown Balance																				
Total Amortization	69,000	1,453,000	371,000	0	1,893,000	490,578,775	217,367,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Accum Reserve for Depreciation & Amortization																				
Total Net Plant																				
Total Customer Advances For Construction																				
Total Accumulated Deferred Investment Tax Credits																				
Total Accumulated Deferred Income Taxes																				
Other Rate Base Items																				
Gain on Sale of General Office Building																				
DSM & Weatherization																				
Small Gen Capital Costs																				
Open																				
Open																				
Total Working Capital																				
Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Rate Base	436,030,000	(60,998,000)	(406,000)	0	3,143,000	1,313,000	(1,435,000)	0	9,110,000	(478,000)	0	0	0	0	0	0	0	0	0	0
Non-Additive Items																				
Interest																				
Crossfoot Error Test																				
FALSE																				
no errors found																				

Idaho Jurisdiction
Electric Utility

AVISTA UTILITIES
Accumulated Reserve For Depreciation and Misc. Rate Base Items
For the Year Ended December 31, 2002

421	Proforma	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(ef)	(eg)	(eh)	(ei)	(ej)	(ek)	(el)	
422	Pro Forma Results of Operations	Injuries	Federal	Pro Forma	Eliminate Def	Nez Perce	Remove	PGE Monetiz	Payroll	Coyote	Small	Capital Cost	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
423	Company Case	& Damages	Income Tax	Resiliate Debt	Power Costs	Settlement	Misc Tariffs	Amort	Clearing	Springs	Generation	Sm Gen Opt	Power Supply	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
424		Adj Column Q	Adj Column R	Adj Column S	Adj Column T	Adj Column U	Adj Column V	Adj Col W	Adj Col X	Adj Col Y	Z	Adj Col AA	Adj Column AB	Adj Col AC	Adj Col AD	Adj Col AE	Adj Col AF	Adj Col AG	
425	(a)	(b)																	
426	Account Description																		
428	Accumulated Reserve for Depreciation (continued)																		
429	General Plant Accumulated Depreciation																		
430	Land & Land Rights Accum Depr																		
431	389 Structures & Improvements Accum Depr																		
432	390 Office Furniture & Equipment Accum Depr																		
433	391 Stores Equipment Accum Depr																		
434	392 Tools, Shop & Garage Equipment Accum Depr																		
435	393 Laboratory Equipment Accum Depr																		
436	394 Power Operated Equipment Accum Depr																		
437	395 Communication Equipment Accum Depr																		
438	396 Miscellaneous Equipment Accum Depr																		
439	397 Total General Plant Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
440	398 Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	0	0	1,629,000	191,000	0	0	0	0	0	0	0	0
441	442 Amortization																		
442	443 Accum Amortization of Limited Term Plant																		
443	444 Accum Amortization of Intangible Plant-Software																		
444	445 Accum Amortization of Hydro Relicensing Costs																		
445	446 Accum Amortization of PGE Buydown Balance																		
446	447 Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
447	448 Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	0	0	1,629,000	191,000	0	0	0	0	0	0	0	0
448	449 Total Net Plant	0	0	0	0	0	0	0	0	37,467,000	5,262,000	0	0	0	0	0	0	0	0
449	450 Total Customer Advances For Construction																		
450	451 Total Accumulated Deferred Investment Tax Credits																		
451	452 Total Accumulated Deferred Income Taxes																		
452	453 Other Rate Base Items																		
453	454 Gain on Sale of General Office Building																		
454	455 DSM & Weatherization																		
455	456 Small Gen Capital Costs																		
456	457 Open																		
457	458 Open																		
458	459 Total Working Capital																		
459	460 Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	(502,000)	81,000	539,000	0	0	0	0	0	0	0
460	461 Total Rate Base	0	0	0	0	0	0	0	0	36,965,000	5,343,000	539,000	0	0	0	0	0	0	0
461	462 Non-Additive Items																		
462	463 Interest																		
463	464																		
464	465																		
465	466																		
466	467																		
467	468																		
468	469																		
469	470																		
470	471																		
471	472																		
472	473																		
473	474																		
474	475																		
475	476																		
476	477																		
477	478																		
478	479																		
479	480																		

(9,653,000)

AVISTA UTILITIES
Electric System - Idaho Jurisdiction
Alternate Scenario Summary Comparison
For The Twelve Months Ended December 31, 2002

Line No	Description	Idaho Electric System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Base Case Cost of Service		Peak Credit Basic Customer Common 4-Factor							
1	Production	85,030,709	26,937,592	7,561,501	19,825,853	7,287,948	21,729,421	1,385,361	303,033
2	Transmission	10,266,108	2,804,366	1,102,389	2,743,178	716,319	2,678,128	185,670	36,058
3	Distribution	31,815,588	13,380,998	5,282,818	8,946,702	1,368,641	830,327	689,197	1,316,905
4	Common	19,135,594	9,525,044	2,265,292	3,288,267	1,102,091	2,458,124	288,773	208,004
5	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
6	Energy	72,461,715	21,329,808	6,005,850	17,233,035	6,234,867	20,130,814	1,225,176	302,164
7	Demand	58,771,862	20,908,874	7,441,052	16,953,258	4,198,434	7,549,781	1,103,945	616,518
8	Customer	15,014,423	10,409,318	2,765,098	617,707	41,698	15,405	219,879	945,318
9	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
10	Rate Base	440,207,000	176,835,747	42,426,805	101,346,966	36,287,625	68,852,070	7,363,992	7,093,797
11	Net Income	20,712,000	3,481,468	4,114,596	8,228,962	423,081	3,607,736	533,495	322,661
12	Rate of Return at Current Rates	4.71%	1.97%	9.70%	8.12%	1.17%	5.24%	7.24%	4.55%
13	Return Ratio	1.00	0.42	2.06	1.73	0.25	1.11	1.54	0.97
Alternate Scenario		IPUC Case No. WWP-E-98-11 Last Case Method							
14	Production	85,224,507	26,219,388	7,500,101	20,369,564	7,479,198	21,933,891	1,404,020	318,346
15	Transmission	10,335,827	2,565,138	1,081,958	2,926,641	780,818	2,747,927	191,985	41,359
16	Distribution	31,756,649	12,505,608	5,200,061	9,545,880	1,490,578	846,342	710,360	1,457,821
17	Common	18,931,017	11,357,866	2,429,881	1,961,915	724,405	2,167,840	242,634	46,474
18	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
19	Energy	74,137,582	21,134,260	6,057,578	18,045,329	6,551,983	20,759,048	1,264,672	324,713
20	Demand	52,345,868	17,200,956	6,627,613	16,071,654	3,888,378	6,928,006	1,016,344	612,918
21	Customer	19,764,550	14,312,784	3,526,809	687,018	34,639	8,946	267,984	926,370
22	Total Current Rate Revenue	146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
23	Rate Base	440,207,000	179,025,294	42,602,643	99,958,332	35,854,395	68,532,638	7,314,442	6,919,256
24	Net Income	20,712,000	1,866,344	3,984,888	9,253,290	742,654	3,843,365	570,046	451,411
25	Rate of Return at Current Rates	4.71%	1.04%	9.35%	9.26%	2.07%	5.61%	7.79%	6.52%
26	Return Ratio	1.00	0.22	1.99	1.97	0.44	1.19	1.66	1.39
Change		Alternative Case Less Base Case							
27	Production	193,798	(718,204)	(61,400)	543,710	191,250	204,470	18,660	15,313
28	Transmission	69,719	(239,228)	(20,431)	183,463	64,499	69,799	6,315	5,301
29	Distribution	(58,939)	(875,390)	(82,757)	599,178	121,937	16,014	21,163	140,916
30	Common	(204,578)	1,832,822	164,588	(1,326,351)	(377,686)	(290,284)	(46,138)	(161,530)
31	Total Current Rate Revenue	0	0	0	(0)	0	0	0	(0)
32	Energy	1,675,867	(195,548)	51,728	812,294	317,115	628,234	39,496	22,549
33	Demand	(6,425,994)	(3,707,918)	(813,439)	(881,604)	(310,056)	(621,775)	(87,601)	(3,600)
34	Customer	4,750,127	3,903,466	761,711	69,311	(7,059)	(6,459)	48,105	(18,949)
35	Total Current Rate Revenue	(0)	0	0	(0)	(0)	(0)	(0)	(0)
36	Rate Base	0	2,189,548	175,838	(1,388,633)	(433,231)	(319,432)	(49,550)	(174,540)
37	Net Income	0	(1,615,124)	(129,708)	1,024,328	319,573	235,629	36,551	128,750
38	Rate of Return at Current Rates	0.00%	-0.93%	-0.34%	1.14%	0.91%	0.37%	0.55%	1.98%
39	Return Ratio	0.00	-0.20	-0.07	0.24	0.19	0.08	0.12	0.42

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description		System	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &			
		Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Ex Lg Gen Svc	Sch 31-32	Sch 41-49			
Plant In Service												
1 Production Plant		300,269,000	103,855,863	23,871,210	64,089,462	28,322,636	74,527,729	4,560,417	1,041,683			
2 Transmission Plant		109,001,000	37,345,154	8,575,673	23,320,080	10,300,710	27,407,393	1,663,998	387,992			
3 Distribution Plant		257,643,000	124,105,238	31,736,508	66,750,926	15,482,458	2,125,817	5,003,741	12,438,313			
4 Intangible Plant		11,353,000	5,492,734	1,127,400	1,746,018	750,078	2,047,803	155,300	33,667			
5 General Plant		36,524,000	22,623,872	4,356,142	3,521,290	1,423,377	4,069,766	443,301	86,253			
6 Total Plant In Service		714,790,000	293,422,860	69,666,934	159,427,775	56,279,259	110,178,507	11,826,757	13,987,908			
Accum Depreciation												
7 Production Plant		(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,804)	(22,746,584)	(1,390,227)	(318,554)			
8 Transmission Plant		(36,394,000)	(12,469,056)	(2,863,304)	(7,786,268)	(3,439,272)	(9,150,968)	(555,587)	(129,546)			
9 Distribution Plant		(75,640,000)	(36,577,375)	(9,422,128)	(18,580,254)	(3,668,780)	(546,491)	(1,458,607)	(5,386,364)			
10 Intangible Plant		(1,893,000)	(1,050,183)	(207,764)	(234,311)	(98,237)	(273,125)	(24,367)	(5,014)			
11 General Plant		(16,434,000)	(10,179,627)	(1,960,049)	(1,584,407)	(640,449)	(1,831,194)	(199,464)	(38,810)			
12 Total Accumulated Depreciation		(221,826,000)	(91,866,778)	(21,713,289)	(47,714,491)	(16,476,542)	(34,548,362)	(3,628,252)	(5,878,287)			
13 Net Plant		492,964,000	201,556,083	47,953,645	111,713,284	39,802,717	75,630,146	8,198,505	8,109,620			
14 Accumulated Deferred FIT		(61,593,000)	(25,223,694)	(6,003,464)	(13,802,651)	(4,859,523)	(9,459,396)	(1,021,890)	(1,222,382)			
15 Miscellaneous Rate Base		8,836,000	2,692,906	652,462	2,047,699	911,200	2,361,888	137,827	32,017			
16 Total Rate Base		440,207,000	179,025,294	42,602,643	99,958,332	35,854,395	68,532,638	7,314,442	6,919,256			
17 Revenue From Retail Rates		146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000			
18 Other Operating Revenues		21,677,000	7,581,432	1,750,744	4,658,197	2,022,208	5,226,957	332,207	105,256			
19 Total Revenues		167,925,000	60,229,432	17,962,744	39,462,197	12,497,208	32,922,957	2,881,207	1,969,256			
Operating Expenses												
20 Production Expenses		79,522,000	27,179,034	6,239,677	17,023,454	7,518,503	20,060,876	1,215,561	284,895			
21 Transmission Expenses		5,485,000	1,879,232	431,533	1,173,481	518,338	1,379,158	83,733	19,524			
22 Distribution Expenses		6,495,000	2,827,125	875,891	1,724,952	477,108	67,378	146,280	376,266			
23 Customer Accounting Expenses		4,296,000	3,174,073	712,481	196,952	55,870	96,200	51,053	9,370			
24 Customer Information Expenses		1,480,000	589,887	129,334	283,641	124,152	326,637	21,592	4,756			
25 Sales Expenses		421,000	134,538	30,672	91,568	40,311	115,486	6,659	1,767			
26 Admin & General Expenses		17,888,000	10,333,129	2,061,359	2,169,097	830,492	2,160,463	233,092	100,369			
27 Total O&M Expenses		115,587,000	46,117,018	10,480,948	22,663,145	9,564,774	24,206,198	1,757,970	796,947			
28 Taxes Other Than Income Taxes		7,438,000	3,036,697	741,720	1,751,850	581,189	1,013,125	128,379	185,040			
29 Other Income Related Items		0	0	0	0	0	0	0	0			
Depreciation Expense												
30 Production Plant Depreciation		7,933,000	2,759,593	634,649	1,690,789	747,420	1,953,357	120,107	27,085			
31 Transmission Plant Depreciation		2,532,000	867,496	199,206	541,706	239,277	636,650	38,653	9,013			
32 Distribution Plant Depreciation		5,670,000	2,695,437	696,191	1,413,966	299,955	48,654	108,991	406,807			
33 General Plant Depreciation		3,892,000	2,410,801	464,191	375,229	151,675	433,675	47,238	9,191			
34 Amortization Expense		367,000	134,172	31,004	77,216	34,225	83,910	5,401	1,073			
35 Total Depreciation Expense		20,394,000	8,867,498	2,025,240	4,098,905	1,472,552	3,156,246	320,391	453,168			
36 Income Tax		3,794,000	341,875	729,947	1,695,007	136,039	704,023	104,420	82,689			
37 Total Operating Expenses		147,213,000	58,363,088	13,977,856	30,208,907	11,754,553	29,079,592	2,311,161	1,517,844			
38 Net Income		20,712,000	1,866,344	3,984,888	9,253,290	742,654	3,843,365	570,046	451,411			
39 Rate of Return		4.71%	1.04%	9.35%	9.26%	2.07%	5.61%	7.79%	6.52%			
40 Return Ratio		1.00	0.22	1.99	1.97	0.44	1.19	1.66	1.39			
41 Interest Expense		20,250,000	8,235,358	1,959,768	4,598,192	1,649,341	3,152,576	336,472	318,293			

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0			System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Functional Cost Components at Current Return by Schedule												
1 Production					85,224,507	26,219,388	7,500,101	20,369,564	7,479,198	21,933,891	1,404,020	318,346
2 Transmission					10,335,827	2,565,138	1,081,958	2,926,641	780,818	2,747,927	191,985	41,359
3 Distribution					31,756,649	12,505,608	5,200,061	9,545,880	1,490,578	846,342	710,360	1,457,821
4 Common					18,931,017	11,357,866	2,429,881	1,961,915	724,405	2,167,840	242,634	46,474
5 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as \$/kWh												
6 Production					\$0.02728	\$0.02653	\$0.03329	\$0.03021	\$0.02463	\$0.02521	\$0.02870	\$0.02452
7 Transmission					\$0.00331	\$0.00260	\$0.00480	\$0.00434	\$0.00257	\$0.00316	\$0.00392	\$0.00319
8 Distribution					\$0.01017	\$0.01265	\$0.02308	\$0.01416	\$0.00491	\$0.00097	\$0.01452	\$0.11229
9 Common					\$0.00606	\$0.01149	\$0.01078	\$0.00291	\$0.00239	\$0.00249	\$0.00496	\$0.00358
10 Total Current Melded Rates					\$0.04682	\$0.05327	\$0.07195	\$0.05162	\$0.03449	\$0.03183	\$0.05210	\$0.14357
Functional Cost Components at Uniform Current Return												
11 Production					84,995,933	29,059,280	6,671,554	18,193,826	8,035,535	21,432,482	1,299,010	304,247
12 Transmission					10,247,957	3,511,083	806,260	2,192,486	968,443	2,576,763	156,444	36,478
13 Distribution					31,770,229	15,967,035	4,083,325	7,148,181	1,845,285	807,070	591,260	1,328,073
14 Common					19,233,881	11,913,943	2,293,985	1,854,344	749,563	2,143,177	233,447	45,422
15 Total Uniform Current Cost					146,248,000	60,451,341	13,855,124	29,388,837	11,598,827	26,959,492	2,280,161	1,714,219
Expressed as \$/kWh												
16 Production					\$0.02721	\$0.02940	\$0.02961	\$0.02699	\$0.02646	\$0.02463	\$0.02655	\$0.02343
17 Transmission					\$0.00328	\$0.00355	\$0.00358	\$0.00325	\$0.00319	\$0.00296	\$0.00320	\$0.00281
18 Distribution					\$0.01017	\$0.01615	\$0.01812	\$0.01060	\$0.00608	\$0.00093	\$0.01209	\$0.10229
19 Common					\$0.00616	\$0.01205	\$0.01018	\$0.00275	\$0.00247	\$0.00246	\$0.00477	\$0.00350
20 Total Current Uniform Melded Rates					\$0.04682	\$0.06116	\$0.06149	\$0.04359	\$0.03819	\$0.03098	\$0.04661	\$0.13204
21 Revenue to Cost Ratio at Current Rates					1.00	0.87	1.17	1.18	0.90	1.03	1.12	1.09
Functional Cost Components at Proposed Return by Schedule												
22 Production					100,300,846	31,291,414	8,751,576	23,702,293	8,899,921	25,653,025	1,637,206	365,411
23 Transmission					15,410,453	4,254,681	1,498,403	4,051,252	1,259,984	4,017,570	270,912	57,652
24 Distribution					45,193,541	18,687,983	6,886,893	13,218,779	2,396,449	1,137,640	974,847	1,890,949
25 Common					20,565,160	12,350,923	2,635,128	2,126,677	788,646	2,350,764	263,035	49,989
26 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as \$/kWh												
27 Production					\$0.03211	\$0.03166	\$0.03884	\$0.03516	\$0.02930	\$0.02948	\$0.03347	\$0.02815
28 Transmission					\$0.00493	\$0.00430	\$0.00665	\$0.00601	\$0.00415	\$0.00462	\$0.00554	\$0.00444
29 Distribution					\$0.01447	\$0.01891	\$0.03056	\$0.01961	\$0.00789	\$0.00131	\$0.01993	\$0.14565
30 Common					\$0.00658	\$0.01250	\$0.01169	\$0.00315	\$0.00260	\$0.00270	\$0.00538	\$0.00385
31 Total Proposed Melded Rates					\$0.05810	\$0.06737	\$0.08775	\$0.06393	\$0.04394	\$0.03811	\$0.06431	\$0.18208
Functional Cost Components at Uniform Requested Return												
32 Production					100,054,399	34,272,228	7,869,851	21,407,199	9,455,664	25,165,491	1,527,605	356,360
33 Transmission					15,316,308	5,247,566	1,205,013	3,276,828	1,447,407	3,851,158	233,817	54,519
34 Distribution					45,217,673	22,321,176	5,698,494	10,689,565	2,750,777	1,099,459	850,541	1,807,662
35 Common					20,881,619	12,934,593	2,490,508	2,013,203	813,777	2,326,780	253,446	49,313
36 Total Uniform Cost					181,470,000	74,775,562	17,263,866	37,386,796	14,467,626	32,442,887	2,865,409	2,267,854
Expressed as \$/kWh												
37 Production					\$0.03203	\$0.03468	\$0.03493	\$0.03175	\$0.03113	\$0.02892	\$0.03123	\$0.02745
38 Transmission					\$0.00490	\$0.00531	\$0.00535	\$0.00486	\$0.00477	\$0.00443	\$0.00478	\$0.00420
39 Distribution					\$0.01448	\$0.02258	\$0.02529	\$0.01586	\$0.00906	\$0.00126	\$0.01739	\$0.13923
40 Common					\$0.00669	\$0.01309	\$0.01105	\$0.00299	\$0.00268	\$0.00267	\$0.00518	\$0.00380
41 Total Uniform Melded Rates					\$0.05810	\$0.07565	\$0.07662	\$0.05546	\$0.04764	\$0.03729	\$0.05857	\$0.17468
42 Revenue to Cost Ratio at Proposed Rates					1.00	0.89	1.15	1.15	0.92	1.02	1.10	1.04

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Description	0	0	0	0	System Total	Residential Service Sch 1	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Potlatch Ex Lg Gen Svc Sch 25P	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Cost Classifications at Current Return by Schedule												
1 Energy					74,137,582	21,134,260	6,057,578	18,045,329	6,551,983	20,759,048	1,264,672	324,713
2 Demand					52,345,868	17,200,956	6,627,613	16,071,654	3,888,378	6,928,006	1,016,344	612,918
3 Customer					19,764,550	14,312,784	3,526,809	687,018	34,639	8,946	267,984	926,370
4 Total Current Rate Revenue					146,248,000	52,648,000	16,212,000	34,804,000	10,475,000	27,696,000	2,549,000	1,864,000
Expressed as Unit Cost												
5 Energy					\$0.02373	\$0.02138	\$0.02688	\$0.02677	\$0.02157	\$0.02386	\$0.02585	\$0.02501
6 Demand					\$7.15	\$6.53	\$9.68	\$8.92	\$6.50	\$4.78	\$8.56	\$15.61
7 Customer					\$15.46	\$13.63	\$18.31	\$32.00	\$206.19	\$745.50	\$21.42	\$622.14
Cost Classifications at Uniform Current Return												
8 Energy					73,706,844	23,530,128	5,364,330	16,018,432	7,068,823	20,251,373	1,164,674	309,083
9 Demand					52,132,346	21,521,065	5,258,895	12,749,629	4,494,400	6,699,202	864,101	545,054
10 Customer					20,408,810	15,400,148	3,231,899	620,776	35,604	8,917	251,385	860,082
11 Total Uniform Current Cost					146,248,000	60,451,341	13,855,124	29,388,837	11,598,827	26,959,492	2,280,161	1,714,219
Expressed as Unit Cost												
12 Energy					\$0.02360	\$0.02381	\$0.02381	\$0.02376	\$0.02328	\$0.02328	\$0.02381	\$0.02381
13 Demand					\$7.12	\$8.18	\$7.68	\$7.08	\$7.51	\$4.62	\$7.28	\$13.89
14 Customer					\$15.97	\$14.67	\$16.78	\$28.92	\$211.93	\$743.12	\$20.09	\$577.62
15 Revenue to Cost Ratio at Current Rates					1.00	0.87	1.17	1.18	0.90	1.03	1.12	1.09
Cost Classifications at Proposed Return by Schedule												
16 Energy					87,928,193	25,413,278	7,104,693	21,150,079	7,871,849	24,524,681	1,486,727	376,885
17 Demand					71,027,580	24,916,978	8,695,063	21,160,436	5,436,049	8,625,161	1,354,429	839,463
18 Customer					22,514,227	16,254,744	3,972,244	788,484	37,102	9,157	304,844	1,147,652
19 Total Proposed Rate Revenue					181,470,000	66,585,000	19,772,000	43,099,000	13,345,000	33,159,000	3,146,000	2,364,000
Expressed as Unit Cost												
20 Energy					\$0.02815	\$0.02571	\$0.03153	\$0.03137	\$0.02592	\$0.02819	\$0.03039	\$0.02903
21 Demand					\$9.70	\$9.47	\$12.69	\$11.75	\$9.09	\$5.95	\$11.41	\$21.39
22 Customer					\$17.61	\$15.48	\$20.62	\$36.73	\$220.84	\$763.11	\$24.37	\$770.75
Cost Classifications at Uniform Requested Return												
23 Energy					87,475,388	27,928,035	6,366,952	19,011,994	8,388,137	24,031,058	1,382,358	366,853
24 Demand					70,781,720	29,451,462	7,238,510	17,656,193	6,041,423	8,402,699	1,195,532	795,900
25 Customer					23,212,892	17,396,065	3,658,404	718,608	38,065	9,130	287,519	1,105,101
26 Total Uniform Cost					181,470,000	74,775,562	17,263,866	37,386,796	14,467,626	32,442,887	2,865,409	2,267,854
Expressed as Unit Cost												
27 Energy					\$0.02800	\$0.02826	\$0.02826	\$0.02820	\$0.02762	\$0.02762	\$0.02826	\$0.02826
28 Demand					\$9.66	\$11.19	\$10.57	\$9.80	\$10.10	\$5.80	\$10.07	\$20.28
29 Customer					\$18.16	\$16.57	\$18.99	\$33.48	\$226.58	\$760.80	\$22.98	\$742.18
30 Revenue to Cost Ratio at Proposed Rates					1.00	0.89	1.15	1.15	0.92	1.02	1.10	1.04

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	CASE NO. AVU-G-04-1
OF AVISTA CORPORATION FOR THE)	
AUTHORITY TO INCREASE ITS RATES)	
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC AND)	EXHIBIT NO. 17
NATURAL GAS CUSTOMERS IN THE STATE)	
OF IDAHO)	TARA L. KNOX
_____)	

FOR AVISTA CORPORATION

(NATURAL GAS)

CASE NO. AVU-G-04-01

**EXHIBIT 17
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NATURAL GAS COST OF SERVICE STUDY

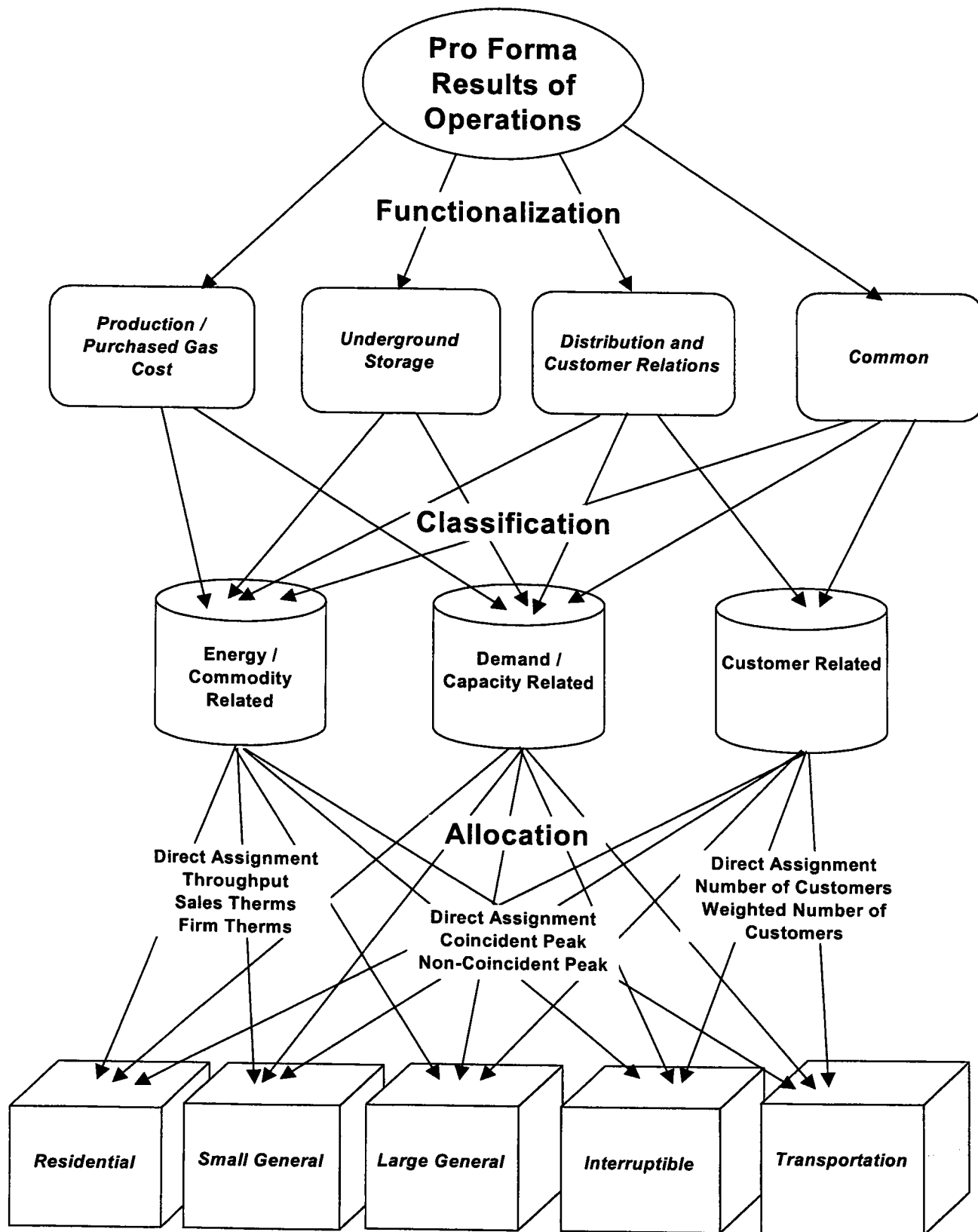
A cost of service study is an engineering-economic study, which apportions the revenue, expenses, and rate base associated with providing natural gas service to designated groups of customers. It indicates whether the revenue provided by the customers recovers the cost to serve those customers. The study results are used as a guide in determining the appropriate rate spread among the groups of customers.

There are three basic steps involved in a cost of service study: functionalization, classification, and allocation. See flow chart.

First, the expenses and rate base associated with the natural gas system under study are assigned to functional categories. The uniform system of accounts provides the basic segregation into production, underground storage, and distribution. Traditionally customer accounting, customer information, and sales expenses are included in the distribution function and administrative and general expenses and general plant rate base are allocated to all functions. In this study I have created a separate functional category for common costs. Administrative and general costs that cannot be directly assigned to the other functions have been placed in this category.

Second, the expenses and rate base items are classified into three primary cost components: Demand, commodity or customer related. Demand (capacity) related costs are allocated to rate schedules on the basis of each schedule's contribution to system peak demand. Commodity (energy) related costs are allocated based on each rate schedule's share of commodity consumption. Customer related items are allocated to rate schedules based on the number of customers within each schedule. The number of customers may be weighted by appropriate factors such as relative cost of metering equipment. In addition to these three cost components, any revenue related expense is allocated based on the proportion of revenues by rate schedule.

NATURAL GAS COST OF SERVICE STUDY FLOWCHART



Pro Forma Results of Operations by Customer Group

The final step is allocation of the costs to the various rate schedules utilizing the allocation factors selected for each specific cost item. These factors are derived from usage and customer information associated with the test period results of operations.

BASE CASE COST OF SERVICE STUDY

Production - Purchased Gas Costs

The Company has no natural gas production facilities serving the Idaho jurisdiction. The natural gas costs included in the production function include the cost of gas purchased to serve sales customers, pipeline transportation to get it to our system, and expenses of the gas supply department. The demand and commodity components of account 804 have been determined directly from the weighted average cost of gas (WACOG) approved in the most recent purchased gas adjustment (PGA) filing effective October 3, 2003. The allocation of these costs agrees with the gas costs computation used to determine pro forma results of operations. The expenses of the gas supply department recorded in accounts 807 and 813 are classified as commodity related costs. The gas scheduling process includes transportation customers, so estimated scheduling labor expenses are allocated by throughput. The remaining gas supply department expenses are allocated by sales volumes.

Underground Storage

Underground storage rate base, operating and maintenance expenses and offsetting gas operating revenue from a long term capacity release to BC Gas are all classified as commodity related and allocated to customer groups by annual throughput. The Company was specifically instructed to utilize total annual throughput for underground storage costs in Order No. 22749 resolving Case No. WWP-G-88-5.

Distribution Facilities Classification (Peak and Average)

Distribution mains and regulator station equipment (both general use and city gate stations) are classified Demand and Commodity using the peak and average ratio for the distribution system. Peak demand is defined as the average of the five-day sustained peaks from the most recent three years. Average daily load is calculated by dividing annual throughput by 365 (days in the year). The average daily load is divided by peak load to arrive at the system load factor of 48%. This proportion is classified as commodity related. The remaining 52% is classified as demand related. Meters, services and industrial measuring & regulating equipment are classified as customer related distribution plant. Distribution operating and maintenance expenses are classified (and allocated) in relation to the plant accounts they are associated with.

Customer Relations Distribution Cost Classification

Customer service, customer information and sales expenses are the core of the customer relations functional unit which is included with the distribution cost category. For the most part these costs are classified as customer related. Exceptions include uncollectible accounts expense, which is considered separately as a revenue conversion item, and Demand Side Management amortization expense recorded in Account 908. The demand side management investment costs and amortization expense are included with the distribution function and classified to demand and commodity by the peak and average ratio.

Distribution Cost Allocation

Demand related distribution costs are allocated to customer groups (rate schedules) by each groups' contribution to the three year average five-day sustained peak. Commodity related distribution costs are allocated to customer groups by annual throughput. Distribution main investment has been segregated into large and small mains. Small mains are defined as less than four inches, with large mains being four inches or greater. The small main costs use the same

demand and commodity data, but large usage customers (Schedules 121, 131, and 146) have been excluded from the allocations.

Most customer related costs are allocated by the annualized number of customers billed during the test period. Meter investment costs are allocated using the number of customers weighted by the relative current cost of meters in service at December 31, 2002. Services investment costs are allocated using the number of customers weighted by the relative current cost of typical service installations. Industrial measuring and regulating equipment investment costs are allocated by number of customers excluding the small usage customer groups (Schedules 101 and 111).

Administrative and General Costs

General and intangible rate base items are allocated by the sum of Underground Storage and Distribution plant. Administrative and general expenses are segregated into plant related, labor related, revenue related and other. The plant related items are allocated based on total plant in service. Labor related items are allocated by operating and maintenance labor expense. Revenue related items are allocated by pro forma revenue. Other administrative and general expenses are allocated 50% by annual throughput (classified commodity related) and 50% by the sum of operating and maintenance expenses not including purchased gas cost or administrative & general expenses. Whenever costs are allocated by sums of other items within the study, classifications are imputed from the relationship embedded in the summed items.

Special Contract Customer Revenue

Three special contract customers receive transportation service from the Company. Rates for these customers were individually negotiated to cover any incremental costs and retain some contribution to margin. The rates for these customers are not being adjusted in this case. The revenue from these special contract customers has been segregated from general rate revenue and

allocated back to all the other rate classes by relative rate base. In treating these revenues like other operating revenues their system contribution reduces costs for all rate schedules.

Revenue Conversion Items

In this study uncollectible accounts and commission fees have been classified as revenue related and are allocated by pro forma revenue. These items vary with revenue and are included in the calculation of the revenue conversion factor. Income tax expense items are allocated to schedules by net income before income tax less interest expense.

The following matrix outlines the methodology applied in the Company Base Case natural gas cost of service study.

Account	Functional Category	Classification	Allocation
Underground Storage Plant			
350 - 357 Underground Storage	Underground Storage	Commodity	E01 Annual throughput
Distribution Plant			
374 Land	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
375 Structures	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
376(S) Small Mains	Distribution	Demand/Commodity by Peak & Average	D02/E06 Coincident peak, annual therms (both excl lg use cust)
376(L) Large Mains	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
378 M&R General	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
379 M&R City Gate	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
380 Services	Distribution	Customer	C02, Customers weighted by current typical service cost
381 Meters	Distribution	Customer	C03, Customers weighted by average current meter cost
385 Industrial M&R	Distribution	Customer	C06, Large use customers
387 Other	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
General Plant			
389-399 All General Plant	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
Intangible Plant			
303 Misc Intangible Plant	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
303 Computer Software	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
Reserve for Depreciation			
Underground Storage	Underground Storage	Commodity same as related plant	Allocations linked to related plant accounts
Distribution	Distribution	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
General	Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Intangible	Distribution/Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Other Rate Base			
Accumulated Deferred FIT	All	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
Constuction Advances	Distribution	Customer	C10 Residential only
Gas Inventory	Underground Storage	Commodity from Underground Storage Plant	S14 Sum of Underground Storage Plant in Service
Gain on Sale of Office Bldg	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
DSM Investment	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
Purchased Gas Expenses			
804 Purchased Gas Cost	Production	Demand/Commodity from PGA Tracker WACOG	D05/E07 PGA Demand / PGA Commodity
807 Purchased Gas Expenses	Production	Commodity	E01/E04 Annual Throughput / Annual Sales Therms
813 Other Gas Expenses	Production	Commodity	E04 Annual Sales Therms
Underground Storage O&M			
814 - 837 Underground Storage Exp	Underground Storage	Commodity	E01 Annual throughput

IPUC Case AVU-G-04- Methodology Matrix
 Avista Utilities Idaho Jurisdiction
 Natural Gas Cost of Service Methodology

Account	Functional Category	Classification	Allocation
Distribution O&M			
870 OP Super & Engineering	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
871 Load Dispatching	Distribution	Commodity	E01 Annual throughput
874 Mains & Services	Distribution	Demand/Commodity/Customer from related plant	S06 Sum of Mains and Services Plant in Service
875 M&R Station - General	Distribution	Demand/Commodity from related plant	S08 Sum of Meas & Reg Station - General Plant in Service
876 M&R Station - Industrial	Distribution	Customer from related plant	S19 Sum of Meas & Reg Station - Industrial Plant in Service
877 M&R Station - City Gate	Distribution	Demand/Commodity from related plant	S09 Sum of Meas & Reg Station - City Gate Plant in Service
878 Meter & House Regulator	Distribution	Customer from related plant	S07 Sum of Meter and Installation Plant in Service
879 Customer Installations	Distribution	Customer	C05, Customers weighted by average current meter cost
880 Other OP Expenses	Distribution	Demand/Commodity/Customer from other dist expense	S04 Sum of Accounts 870 - 879 and 881 - 894
881 Rents	Distribution	Demand/Commodity/Customer from other dist expense	S04 Sum of Accounts 870 - 879 and 881 - 894
885 MT Super & Engineering	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
886 MT of Structures	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
887 MT of Mains	Distribution	Demand/Commodity from related plant	S21 Sum of Distribution Mains Plant in Service
889 MT of M&R General	Distribution	Demand/Commodity from related plant	S08 Sum of Meas & Reg Station - General Plant in Service
890 MT of M&R Industrial	Distribution	Customer from related plant	S19 Sum of Meas & Reg Station - Industrial Plant in Service
891 MT of M&R City Gate	Distribution	Demand/Commodity from related plant	S09 Sum of Meas & Reg Station - City Gate Plant in Service
892 MT of Services	Distribution	Customer from related plant	S20 Sum of Services Plant in Services
893 MT of Meters & Hs Reg	Distribution	Customer from related plant	S07 Sum of Meter and Installation Plant in Service
894 MT of Other Equipment	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
Customer Accounting Expenses			
901 Supervision	Customer Relations	Customer	C01 All customers (unweighted)
902 Meter Reading	Customer Relations	Customer	C01 All customers (unweighted)
903 Customer Records & Collections	Customer Relations	Customer	C01 All customers (unweighted)
904 Uncollectible Accounts	Revenue Conversion	Revenue	R03 Retail Sales Revenue
905 Misc Cust Accounts	Customer Relations	Customer	C01 All customers (unweighted)
Customer Service & Info Expenses			
907 Supervision	Customer Relations	Customer	C01 All customers (unweighted)
908 Customer Assistance	Customer Relations	Customer	C01 All customers (unweighted)
908 DSM Amortization	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
909 Advertising	Customer Relations	Customer	C01 All customers (unweighted)
910 Misc Cust Service & Info	Customer Relations	Customer	C01 All customers (unweighted)
Sales Expenses			
911 - 916 Sales Expenses	Customer Relations	Customer	C01 All customers (unweighted)

Account	Functional Category	Classification	Allocation
Admin & General Expenses			
920 Salaries	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
921 Office Supplies	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
923 Outside Services	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
924 Property Insurance	Common	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
925 Injuries & Damages	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
926 Pensions & Benefits	Common	Demand/Commodity/Customer from Other O&M	S13 O&M Labor Expense
927 Franchise Requirements	Common	Demand/Commodity/Customer from Labpr O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
928 Regulatory Commission	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
928 Commission Fees	Revenue Conversion	Revenue	R01 Retail Sales Revenue
930 Miscellaneous General	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
931 Rents	Common	Demand/Commodity/Customer from Other O&M	S02/E01 50% O&M excl Gas Purchases and A&G / 50% throughput
931 CSS Rent	Customer Relations	Customer	C01 All customers (unweighted)
935 MT of General Plant	Common	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
Depreciation Expense			
Underground Storage	Underground Storage	Commodity same as related plant	Allocations linked to related plant accounts
Distribution	Distribution	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
General	Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Intangible	Distribution/Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Taxes			
Property Tax	All	Demand/Commodity/Customer from related plant	S14/S15/S16 Sum of UG Plant/Sum of Dist Plant/Sum of Gen Plant
Miscellaneous Dist Tax	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
State Income Tax	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Federal Income Tax	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Deferred FIT	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
ITC	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Operating Revenues			
Revenue from Rates	Revenue	Revenue	Pro Forma Revenue per Revenue Study
Special Contract Revenue	All	Demand/Commodity/Customer from Rate Base	S01 Sum of Rate Base
Off System Sales	Production	Commodity from PGA Tracker	E04 Sales Terms
Miscellaneous Service Revenue	Customer Relations	Customer	C01 All customers (unweighted)
Rent From Gas Property	All	Demand/Commodity/Customer from Rate Base	S01 Sum of Rate Base
Other Gas Revenue	Underground Storage	Commodity from Underground Storage Plant	S14 Sum of Underground Storage Plant in Service

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System	Residential	Small Firm	Large Firm	Interrupt	Transport			
	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146			
Plant In Service									
1 Production Plant									
2 Underground Storage Plant	5,041,000	3,611,517	915,988	167,002	48,956	297,537			
3 Distribution Plant	87,598,000	75,115,371	10,131,341	937,240	199,847	1,214,201			
4 Intangible Plant	766,000	651,012	91,325	9,123	2,055	12,485			
5 General Plant	5,943,000	5,050,507	708,711	70,840	15,961	96,981			
6 Total Plant In Service	99,348,000	84,428,406	11,847,365	1,184,205	266,819	1,621,204			
Accum Depreciation									
7 Production Plant									
8 Underground Storage Plant	(2,294,000)	(1,643,487)	(416,837)	(75,998)	(22,278)	(135,400)			
9 Distribution Plant	(26,397,000)	(22,793,740)	(2,880,654)	(299,560)	(63,624)	(359,421)			
10 Intangible Plant	(626,000)	(531,990)	(74,651)	(7,462)	(1,681)	(10,215)			
11 General Plant	(2,076,000)	(1,764,236)	(247,566)	(24,746)	(5,576)	(33,877)			
12 Total Accumulated Depreciation	(31,393,000)	(26,733,453)	(3,619,709)	(407,765)	(93,160)	(538,913)			
13 Net Plant	67,955,000	57,694,953	8,227,656	776,440	173,660	1,082,291			
14 Accumulated Deferred FIT	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)			
15 Miscellaneous Rate Base	2,315,000	1,642,548	423,653	84,588	22,066	142,145			
16 Total Rate Base	63,078,000	53,225,560	7,793,655	775,301	176,410	1,107,074			
17 Revenue From Retail Rates	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000			
18 Other Operating Revenues	1,156,000	894,341	179,430	27,581	7,682	46,965			
19 Total Revenues	52,552,000	41,008,341	9,110,430	1,549,581	392,682	490,965			
Operating Expenses									
20 Purchased Gas Costs	35,803,000	27,300,352	6,924,182	1,262,412	312,556	3,497			
21 Underground Storage Expenses	134,000	96,001	24,349	4,439	1,301	7,909			
22 Distribution Expenses	2,207,000	1,895,249	222,617	40,382	8,744	40,008			
23 Customer Accounting Expenses	2,068,000	2,012,214	47,533	5,269	1,316	1,669			
24 Customer Information Expenses	261,000	223,492	24,073	4,949	1,040	7,446			
25 Sales Expenses	234,000	231,645	2,279	40	8	28			
26 Admin & General Expenses	3,812,000	3,128,853	462,574	79,710	21,753	119,110			
27 Total O&M Expenses	44,519,000	34,887,807	7,707,606	1,397,200	346,719	179,667			
28 Taxes Other Than Income Taxes	876,000	744,738	104,327	10,395	2,337	14,202			
29 Depreciation Expense									
30 Underground Storage Plant Depr	111,000	79,524	20,170	3,677	1,078	6,552			
31 Distribution Plant Depreciation	2,125,000	1,841,640	226,067	23,626	5,013	28,653			
32 General Plant Depreciation	358,000	304,237	42,692	4,267	961	5,842			
33 Amortization of Intangible Plant	260,000	220,954	31,005	3,099	698	4,243			
34 Total Depr & Amort Expense	2,854,000	2,446,355	319,934	34,670	7,751	45,290			
35 Income Tax	1,148,000	393,907	508,040	58,708	22,745	164,598			
36 Total Operating Expenses	49,397,000	38,472,807	8,639,908	1,500,974	379,553	403,757			
37 Net Income	3,155,000	2,535,534	470,523	48,607	13,129	87,207			
38 Rate of Return	5.00%	4.76%	6.04%	6.27%	7.44%	7.88%			
39 Return Ratio	1.00	0.95	1.21	1.25	1.49	1.57			
40 Interest Expense	2,902,000	2,448,723	358,559	35,669	8,116	50,933			

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
Functional Cost Components at Current Rates									
1 Production	36,015,325	27,462,253	6,965,245	1,269,899	314,410	3,518			
2 Underground Storage	(63,568)	(123,032)	19,764	5,298	4,061	30,341			
3 Distribution	11,059,198	9,206,192	1,383,578	157,963	42,224	269,241			
4 Common	4,385,045	3,568,587	562,413	88,841	24,304	140,901			
5 Total Current Rate Revenue	51,398,000	40,114,000	8,931,000	1,522,000	385,000	444,000			
6 Exclude Cost of Gas w / Revenue Exp.	35,849,346	27,338,561	6,933,873	1,264,179	312,733	0			
7 Total Margin Revenue at Current Rates	15,548,654	12,775,439	1,997,127	257,821	72,267	444,000			
Margin per Therm at Current Rates									
8 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
9 Underground Storage	(\$0.000893)	(\$0.002413)	\$0.001529	\$0.002247	\$0.005877	\$0.007224			
10 Distribution	\$0.155423	\$0.180592	\$0.107009	\$0.067010	\$0.061104	\$0.064107			
11 Common	\$0.061626	\$0.070003	\$0.043498	\$0.037687	\$0.035171	\$0.033549			
12 Total Current Margin Melded Rate per Therm	\$0.218488	\$0.250607	\$0.154463	\$0.109371	\$0.104578	\$0.105718			
Functional Cost Components at Uniform Current Return									
13 Production	36,015,325	27,462,253	6,965,245	1,269,899	314,410	3,518			
14 Underground Storage	(119,311)	(85,478)	(21,680)	(3,953)	(1,159)	(7,042)			
15 Distribution	11,113,060	9,836,866	998,295	115,257	24,675	137,988			
16 Common	4,386,926	3,605,972	539,587	86,047	23,093	132,227			
17 Total Uniform Current Cost	51,398,000	40,819,613	8,481,447	1,467,250	361,019	266,670			
18 Exclude Cost of Gas w / Revenue Exp.	35,849,346	27,338,561	6,933,873	1,264,179	312,733	0			
19 Total Uniform Current Margin	15,548,654	13,481,052	1,547,575	203,071	48,285	266,670			
Margin per Therm at Uniform Current Return									
20 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
21 Underground Storage	(\$0.001677)	(\$0.001677)	(\$0.001677)	(\$0.001677)	(\$0.001677)	(\$0.001677)			
22 Distribution	\$0.156180	\$0.192963	\$0.077210	\$0.048894	\$0.035707	\$0.032851			
23 Common	\$0.061653	\$0.070736	\$0.041733	\$0.036502	\$0.033418	\$0.031484			
24 Total Current Uniform Margin Melded Rate per Therm	\$0.218488	\$0.264449	\$0.119693	\$0.086146	\$0.069874	\$0.063495			
25 Margin to Cost Ratio at Current Rates	1.00	0.95	1.29	1.27	1.50	1.66			
Functional Cost Components at Proposed Rates									
26 Production	36,014,861	27,461,865	6,965,178	1,269,892	314,408	3,518			
27 Underground Storage	234,101	90,529	74,163	15,099	6,892	47,418			
28 Distribution	15,265,920	12,792,476	1,889,291	203,210	51,739	329,204			
29 Common	4,635,119	3,781,130	592,369	91,799	24,961	144,860			
30 Total Proposed Rate Revenue	56,150,000	44,126,000	9,521,000	1,580,000	398,000	525,000			
31 Exclude Cost of Gas w / Revenue Exp.	35,848,885	27,338,175	6,933,806	1,264,172	312,732	0			
32 Total Margin Revenue at Proposed Rates	20,301,115	16,787,825	2,587,194	315,828	85,268	525,000			
Margin per Therm at Proposed Rates									
33 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
34 Underground Storage	\$0.003290	\$0.001776	\$0.005736	\$0.006405	\$0.009973	\$0.011290			
35 Distribution	\$0.214543	\$0.250941	\$0.146122	\$0.086204	\$0.074872	\$0.078385			
36 Common	\$0.065141	\$0.074172	\$0.045815	\$0.038943	\$0.036121	\$0.034492			
37 Total Proposed Margin Melded Rate per Therm	\$0.285308	\$0.329315	\$0.200100	\$0.133979	\$0.123393	\$0.125004			
Functional Cost Components at Uniform Proposed Return									
38 Production	36,014,662	27,461,748	6,965,117	1,269,875	314,404	3,518			
39 Underground Storage	178,757	128,067	32,482	5,922	1,736	10,551			
40 Distribution	15,319,594	13,422,815	1,501,787	160,842	34,406	199,744			
41 Common	4,636,987	3,818,482	569,407	89,027	23,764	136,306			
42 Total Uniform Proposed Cost	56,150,000	44,831,111	9,088,793	1,525,667	374,310	350,119			
43 Exclude Cost of Gas w / Revenue Exp.	35,848,687	27,338,058	6,933,745	1,264,156	312,728	0			
44 Total Uniform Proposed Margin	20,301,313	17,493,053	2,135,047	261,511	61,583	350,119			
Margin per Therm at Uniform Proposed Return									
45 Production	\$0.002333	\$0.002426	\$0.002426	\$0.002426	\$0.002426	\$0.000838			
46 Underground Storage	\$0.002512	\$0.002512	\$0.002512	\$0.002512	\$0.002512	\$0.002512			
47 Distribution	\$0.215297	\$0.263306	\$0.116152	\$0.068231	\$0.049789	\$0.047560			
48 Common	\$0.065167	\$0.074905	\$0.044039	\$0.037767	\$0.034389	\$0.032455			
49 Total Proposed Uniform Margin Melded Rate per Therm	\$0.285309	\$0.343149	\$0.165130	\$0.110937	\$0.089117	\$0.083365			
50 Margin to Cost Ratio at Proposed Rates	1.00	0.96	1.21	1.21	1.38	1.50			

(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Description	System Total	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146			
Cost by Classification at Current Return by Schedule									
1 Commodity	34,845,222	26,133,043	6,909,747	1,187,555	354,815	260,062			
2 Demand	8,416,682	6,272,818	1,746,152	264,515	12,684	120,513			
3 Customer	8,134,096	7,708,139	275,102	69,929	17,501	63,425			
4 Total Current Rate Revenue	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000			
Revenue per Therm at Current Rates									
5 Commodity	\$0.489704	\$0.512634	\$0.534416	\$0.503777	\$0.513458	\$0.061922			
6 Demand	\$0.118285	\$0.123050	\$0.135052	\$0.112211	\$0.018356	\$0.028695			
7 Customer	\$0.114314	\$0.151205	\$0.021277	\$0.029665	\$0.025326	\$0.015102			
8 Total Revenue per Therm at Current Rates	\$0.722304	\$0.786889	\$0.690745	\$0.645653	\$0.557139	\$0.105718			
Cost per Unit at Current Rates									
9 Commodity Cost per Therm	\$0.489704	\$0.512634	\$0.534416	\$0.503777	\$0.513458	\$0.061922			
10 Demand Cost per Peak Day Therms	\$20.64	\$20.85	\$26.37	\$15.97	\$5.16	\$5.58			
11 Customer Cost per Customer per Month	\$11.54	\$11.04	\$40.06	\$582.75	\$729.20	\$755.06			
Cost by Classification at Uniform Current Return									
12 Commodity	34,685,437	26,340,553	6,680,749	1,162,884	340,892	160,359			
13 Demand	8,339,563	6,461,649	1,565,353	244,449	6,955	61,156			
14 Customer	8,371,000	8,018,129	234,888	59,862	13,147	44,975			
15 Total Uniform Current Cost	51,396,000	40,820,331	8,480,990	1,467,195	360,994	266,490			
Cost per Therm at Current Return									
16 Commodity	\$0.487459	\$0.516705	\$0.516705	\$0.493311	\$0.493311	\$0.038182			
17 Demand	\$0.117202	\$0.126754	\$0.121068	\$0.103699	\$0.010065	\$0.014561			
18 Customer	\$0.117643	\$0.157286	\$0.018167	\$0.025394	\$0.019025	\$0.010709			
19 Total Cost per Therm at Current Return	\$0.722304	\$0.800745	\$0.655940	\$0.622404	\$0.522400	\$0.063452			
Cost per Unit at Uniform Current Return									
20 Commodity Cost per Therm	\$0.487459	\$0.516705	\$0.516705	\$0.493311	\$0.493311	\$0.038182			
21 Demand Cost per Peak Day Therms	\$20.45	\$21.47	\$23.64	\$14.76	\$2.83	\$2.83			
22 Customer Cost per Customer per Month	\$11.87	\$11.49	\$34.21	\$498.85	\$547.78	\$535.41			
23 Revenue to Cost Ratio at Current Rates	1.00	0.98	1.05	1.04	1.07	1.67			
Cost by Classification at Proposed Return by Schedule									
24 Commodity	36,401,540	27,310,182	7,209,810	1,213,643	362,349	305,555			
25 Demand	9,778,350	7,345,866	1,983,327	285,763	15,790	147,603			
26 Customer	9,970,110	9,469,952	327,862	80,593	19,861	71,841			
27 Total Proposed Rate Revenue	56,150,000	44,126,000	9,521,000	1,580,000	398,000	525,000			
Revenue per Therm at Proposed Rates									
28 Commodity	\$0.511576	\$0.535725	\$0.557624	\$0.514844	\$0.524361	\$0.072754			
29 Demand	\$0.137422	\$0.144099	\$0.153395	\$0.121225	\$0.022850	\$0.035145			
30 Customer	\$0.140117	\$0.185766	\$0.025358	\$0.034189	\$0.028741	\$0.017106			
31 Total Revenue per Therm at Proposed Rates	\$0.789115	\$0.865590	\$0.736377	\$0.670257	\$0.575952	\$0.125004			
Cost per Unit at Proposed Rates									
32 Commodity Cost per Therm	\$0.511576	\$0.535725	\$0.557624	\$0.514844	\$0.524361	\$0.072754			
33 Demand Cost per Peak Day Therms	\$23.98	\$24.41	\$29.95	\$17.25	\$6.43	\$6.83			
34 Customer Cost per Customer per Month	\$14.14	\$13.57	\$47.74	\$671.61	\$827.54	\$855.25			
Cost by Classification at Uniform Proposed Return									
35 Commodity	36,241,863	27,517,639	6,979,292	1,189,096	348,576	207,259			
36 Demand	9,701,114	7,534,613	1,801,447	265,842	10,131	89,081			
37 Customer	10,207,023	9,779,797	287,412	70,602	15,560	53,652			
38 Total Uniform Proposed Cost	56,150,000	44,832,049	9,068,152	1,525,539	374,267	349,993			
Cost per Therm at Proposed Return									
39 Commodity	\$0.509332	\$0.539795	\$0.539795	\$0.504431	\$0.504430	\$0.049349			
40 Demand	\$0.136337	\$0.147801	\$0.139328	\$0.112774	\$0.014661	\$0.021211			
41 Customer	\$0.143446	\$0.191844	\$0.022229	\$0.029950	\$0.022517	\$0.012775			
42 Total Cost per Therm at Proposed Return	\$0.789115	\$0.879440	\$0.701352	\$0.647155	\$0.541608	\$0.083335			
Cost per Unit at Uniform Proposed Return									
43 Commodity Cost per Therm	\$0.509332	\$0.539795	\$0.539795	\$0.504431	\$0.504430	\$0.049349			
44 Demand Cost per Peak Day Therms	\$23.79	\$25.04	\$27.21	\$16.05	\$4.12	\$4.12			
45 Customer Cost per Customer per Month	\$14.48	\$14.01	\$41.85	\$588.35	\$648.32	\$638.72			
46 Revenue to Cost Ratio at Proposed Rates	1.00	0.98	1.05	1.04	1.06	1.50			

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

Functionalization and Classification		(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Notes Functional Allocation		Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
Totals		Totals	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
11	804-05 Purchased Gas Expenses															
12	SGS Storage Demand	P02														
13	Throughput	100														
14	Coincident Peak Firm															
15	Sales Therms															
16	Throughput															
17	Open															
18	804-06 Transportation Demand	P04														
19	Throughput															
20	Coincident Peak Firm															
21	Sales Therms	25														
22	Throughput	75														
23	Open															
24	804-07 Capacity Released	P01														
25	Throughput															
26	Coincident Peak Firm															
27	Sales Therms	90														
28	Throughput															
29	Open															
30	804-14 Voluntary GRI Funding	P03														
31	Throughput															
32	Coincident Peak Firm															
33	Sales Therms	100														
34	Throughput															
35	Open															
36	804-25 Other One Time Charges	P03														
37	Throughput															
38	Coincident Peak Firm															
39	Sales Therms	100														
40	Throughput															
41	Open															
42	804-30 LS-1 Purch Gas City Gate Demand	P02														
43	Throughput	100														
44	Coincident Peak Firm															
45	Sales Therms															
46	Throughput															
47	Open															
48	804-31 LS-1 Purch Gas City Gate Community	P03														
49	Throughput															
50	Coincident Peak Firm															
51	Sales Therms	100														
52	Throughput															
53	Open															
54	804-32 LS Vaporization Costs	P03														
55	Throughput															
	Coincident Peak Firm															

1 Assign		AVISTA UTILITIES			Natural Gas Utility										Idaho Jurisdiction		19-Jan-04	
2 Company Base Case		Cost of Service Calculation			Functionalization and Classification												10:04 AM	
3 WA Accepted Method		For the Year Ended December 31, 2002																
4	5 (k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6	7	8	Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
56	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
57	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
58	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
59	804-45		Pipeline Imbalances	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
60	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
61	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
62	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
63	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
64	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
65	804-47		Pipeline Imbalances	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
66	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
67	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
68	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
69	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
70	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
71	804-51		Commodity Costs - ANG	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
72	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
73	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
74	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
75	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
76	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
77	804-52		Commodity Costs - BC	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
78	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
79	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
80	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
81	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
82	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
83	804-53		Commodity Costs - Rocky Mts	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
84	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
85	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
86	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
87	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
88	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
89	804-54		Commodity Costs - Spot Purchases	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
90	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
91	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
92	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
93	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
94	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
95	804-55		Commodity Costs - Misc	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
96	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
97	P		Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
98	P		Sales Therms	100	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
99	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
100	P		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
101	804-60		Derivatives/Hedgings	P03		0	0	0	0	0	0	0	0	0	0	0	0	0
102	P		Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0

1	Assign	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
2	Company Base Case	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3	WA Accepted Method	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
4		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
6		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
7	Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
8		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
103	P Coincident Peak Firm						D04		0	0	0	0	0	0	0	0	0	0	0
104	P Sales Therms	100				E04			0	0	0	0	0	0	0	0	0	0	0
105	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
106	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
107	804-75 Purchased Gas - AVISTA ENERGY				P03			0											
108	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
109	P Coincident Peak Firm					D04			0	0	0	0	0	0	0	0	0	0	0
110	P Sales Therms	100				E04			0	0	0	0	0	0	0	0	0	0	0
111	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
112	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
113	804-84 Other Producers - Transportation				P01			0											
114	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
115	P Coincident Peak Firm	10				D04			0	0	0	0	0	0	0	0	0	0	0
116	P Sales Therms	90				E04			0	0	0	0	0	0	0	0	0	0	0
117	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
118	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
119	804-88 Transportation - Commodity				P03			0											
120	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
121	P Coincident Peak Firm					D04			0	0	0	0	0	0	0	0	0	0	0
122	P Sales Therms	100				E04			0	0	0	0	0	0	0	0	0	0	0
123	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
124	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
125	805.xx Gas Exp - Rate Deferrals & Amortizations				P03			0											
126	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
127	P Coincident Peak Firm					D04			0	0	0	0	0	0	0	0	0	0	0
128	P Sales Therms	100				E04			0	0	0	0	0	0	0	0	0	0	0
129	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
130	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
131	Open				P03			0											
132	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
133	P Coincident Peak Firm					D04			0	0	0	0	0	0	0	0	0	0	0
134	P Sales Therms	100				E04			0	0	0	0	0	0	0	0	0	0	0
135	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
136	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
137	804.xx Proforma Purchased Gas Expense				Input			35,638,000											
138	P Purchased Gas - Demand	5515			D05				5,515,000	4,242,728	1,076,082	196,190	0	0	0	0	0	0	0
139	P Purchased Gas - Commodity	30123			E07				30,123,000	22,934,661	5,816,913	1,060,536	310,890	0	0	0	0	0	0
140	807-00 Purchased Gas Expense				P04			79,000											
141	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
142	P Coincident Peak Firm					D04			0	0	0	0	0	0	0	0	0	0	0
143	P Sales Therms	25				E04			19,750	15,037	3,814	695	204	0	0	0	0	0	0
144	P Throughput	75				E01			59,250	42,448	10,766	1,963	575	3,497	0	0	0	0	0
145	P Open	0			xxx				0	0	0	0	0	0	0	0	0	0	0
146	813-00 Other Gas Expenses				P03			86,000											
147	P Throughput	0				E01			0	0	0	0	0	0	0	0	0	0	0
148	P Coincident Peak Firm					D04			0	0	0	0	0	0	0	0	0	0	0
149	P Sales Therms	100				E04			86,000	65,478	16,607	3,028	888	0	0	0	0	0	0

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction				
Cost of Service Calculation		Functionalization and Classification										Functionalization and Classification				
For the Year Ended December 31, 2002																
1 Assign	2 Company Base Case	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
3 WA Accepted Method	4	Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4
5	6	Allocation	Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open1	Open2	Open3	Open4
7 Account Description	8															
150	P Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Total Purchased Gas Expenses				35,803,000	35,803,000	27,300,352	6,924,182	1,262,412	312,556	3,497	0	0	0	0	0
153																
154	Underground Storage Expenses															
155	814-OP Supervision & Engineering	U01	0	D04	(2,000)	0	0	0	0	0	0	0	0	0	0	0
156	U Coincident Peak Firm	0														
157	U Throughput	100	E01	0	(2,000)	(1,433)	(363)	(66)	(19)	(118)	0	0	0	0	0	0
158	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
159	815-OP Maps & Records	U01	0	D04	0	0	0	0	0	0	0	0	0	0	0	0
160	U Coincident Peak Firm	0														
161	U Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
162	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
163	816-OP Wells Expenses	U01	0	D04	4,000	0	0	0	0	0	0	0	0	0	0	0
164	U Coincident Peak Firm	0														
165	U Throughput	100	E01	0	4,000	2,866	727	133	39	236	0	0	0	0	0	0
166	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
167	817-OP Lines Expenses	U01	0	D04	0	0	0	0	0	0	0	0	0	0	0	0
168	U Coincident Peak Firm	0														
169	U Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
170	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
171	818-OP Compressor Station Expenses	U01	0	D04	22,000	0	0	0	0	0	0	0	0	0	0	0
172	U Coincident Peak Firm	0														
173	U Throughput	100	E01	0	22,000	15,761	3,998	729	214	1,299	0	0	0	0	0	0
174	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
175	819-OP Compressor Station Fuel & Power	U01	0	D04	3,000	0	0	0	0	0	0	0	0	0	0	0
176	U Coincident Peak Firm	0														
177	U Throughput	100	E01	0	3,000	2,149	545	99	29	177	0	0	0	0	0	0
178	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
179	820-OP Measuring & Regulator Station	U01	0	D04	1,000	0	0	0	0	0	0	0	0	0	0	0
180	U Coincident Peak Firm	0														
181	U Throughput	100	E01	0	1,000	716	182	33	10	59	0	0	0	0	0	0
182	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
183	821-OP Purification Expenses	U01	0	D04	0	0	0	0	0	0	0	0	0	0	0	0
184	U Coincident Peak Firm	0														
185	U Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
186	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
187	824-OP Other Expenses	U01	0	D04	24,000	0	0	0	0	0	0	0	0	0	0	0
188	U Coincident Peak Firm	0														
189	U Throughput	100	E01	0	24,000	17,194	4,361	795	233	1,417	0	0	0	0	0	0
190	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
191	825-OP Storage Well Royalties & Rents	U01	0	D04	11,000	0	0	0	0	0	0	0	0	0	0	0
192	U Coincident Peak Firm	0														
193	U Throughput	100	E01	0	11,000	7,881	1,999	364	107	649	0	0	0	0	0	0
194	U Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
195	826-OP Rents	U01	0	D04	(1,000)	0	0	0	0	0	0	0	0	0	0	0
196	U Coincident Peak Firm	0														

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	Functionalization and Classification						(ab)	
										(t)	(u)	(v)	(w)	(x)	(y)		(z)
				Notes Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
197 U Throughput				100	E01		(1,000)	(716)	(182)	(33)	(10)	(59)	0	0	0	0	0
198 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
199 830-MT Supervision & Engineering				U01		12,000											
200 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
201 U Throughput				100	E01		12,000	8,597	2,180	398	117	708	0	0	0	0	0
202 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
203 831-MT Maps & Records				U01		1,000											
204 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
205 U Throughput				100	E01		1,000	716	182	33	10	59	0	0	0	0	0
206 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
207 832-MT Wells Expenses				U01		11,000											
208 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
209 U Throughput				100	E01		11,000	7,881	1,999	364	107	649	0	0	0	0	0
210 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
211 833-MT Lines Expenses				U01		1,000											
212 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
213 U Throughput				100	E01		1,000	716	182	33	10	59	0	0	0	0	0
214 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
215 834-MT Compressor Station Expenses				U01		25,000											
216 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
217 U Throughput				100	E01		25,000	17,911	4,543	828	243	1,476	0	0	0	0	0
218 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
219 835-MT Compressor Station Fuel & Power				U01		0											
220 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
221 U Throughput				100	E01		0	0	0	0	0	0	0	0	0	0	0
222 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
223 836-MT Measuring and Regulator Station Expenses				U01		1,000											
224 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
225 U Throughput				100	E01		1,000	716	182	33	10	59	0	0	0	0	0
226 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
227 837-MT Other Equipment				U01		21,000											
228 U Coincident Peak Firm				0	D04		0	0	0	0	0	0	0	0	0	0	0
229 U Throughput				100	E01		21,000	15,045	3,816	696	204	1,239	0	0	0	0	0
230 U Sales Therms				0	E04		0	0	0	0	0	0	0	0	0	0	0
231 Total Underground Storage Expenses						134,000	134,000	96,001	24,349	4,439	1,301	7,909	0	0	0	0	0
232																	
233 Distribution Expenses																	
234 Operation Expense																	
235 870-OP Supervision & Engineering				Input	S15	114,000	114,000	97,755	13,185	1,220	260	1,580	0	0	0	0	0
236 D Distribution Plant				Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
237 871-OP Distribution Load Dispatching				Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
238 D Throughput				Input	xxx	0	0	0	0	0	0	0	0	0	0	0	0
239 872-OP Compressor Station Labor & Expenses				Input	S06	578,000	578,000	499,255	66,236	4,634	971	6,904	0	0	0	0	0
240 D Open				Input		20,000	20,000										
241 874-OP Mains & Services Expense				Input													
242 D Mains & Services Plant				Input													
243 875-OP Measuring & Regulating Stations-General				Input													

1 Assign		AVISTA UTILITIES		Natural Gas Utility		Idaho Jurisdiction		19-Jan-04										
2 Company Base Case		Cost of Service Calculation		Functionalization and Classification				10:04 AM										
3 WA Accepted Method		For the Year Ended December 31, 2002																
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
5	Account Description	Notes	Functional Allocation	Class	Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open2	Open3	Open4		
244	D Meas & Reg Plant-General		100	S08		20,000	14,553	3,433	741	156	1,117	0	0	0	0	0	0	0
245	876-OP Measuring & Regulating Stations-Industrial		Input			2,000	0	0	1,053	211	737	0	0	0	0	0	0	0
246	D Meas & Reg Plant-Industrial		100	S19		46,000	33,473	7,895	1,704	358	2,570	0	0	0	0	0	0	0
247	877-OP Measuring & Regulating Stations-City Gate		Input			358,000	310,482	42,762	2,188	737	1,831	0	0	0	0	0	0	0
248	D Meas & Reg Plant-City Gate		100	S09		337,000	333,609	3,282	57	11	40	0	0	0	0	0	0	0
249	878-OP Meters & House Regulators Expenses		Input			303,000	260,200	30,563	5,544	1,201	5,493	0	0	0	0	0	0	0
250	D Meters, Hse Reg & Install Plan		100	S07		12,000	10,305	1,210	220	48	218	0	0	0	0	0	0	0
251	879-OP Customer Installations		Input			1,770,000	1,599,632	168,566	17,360	3,952	20,490	0	0	0	0	0	0	0
252	D Installations Cost		100	C05		0	0	0	0	0	0	0	0	0	0	0	0	0
253	880-OP Other Distribution Expense		Input			1,000	858	116	11	2	14	0	0	0	0	0	0	0
254	D Other Dist O&M Exp		100	S04		111,000	86,749	20,462	1,394	293	2,102	0	0	0	0	0	0	0
255	881-OP Reins		Input			0	0	0	0	0	0	0	0	0	0	0	0	0
256	D Other Dist O&M Exp		100	S04		57,000	41,477	9,783	2,111	444	3,185	0	0	0	0	0	0	0
257	Total Distribution Operation Expense		Input			34,000	0	0	17,895	3,579	12,526	0	0	0	0	0	0	0
258	Maintenance Expense		Input			13,000	9,460	2,231	482	101	726	0	0	0	0	0	0	0
259	885-MT Supervision & Engineering		Input			45,000	44,435	437	53	11	64	0	0	0	0	0	0	0
260	D Distribution Plant		100	S15		176,000	152,639	21,023	1,076	362	900	0	0	0	0	0	0	0
261	886-MT Structures & Improvements		Input			0	0	0	0	0	0	0	0	0	0	0	0	0
262	D Other Dist Plant		100	S05		437,000	335,617	54,051	23,022	4,792	19,518	0	0	0	0	0	0	0
263	887-MT Mains		Input			2,207,000	1,895,249	222,617	40,382	8,744	40,008	0	0	0	0	0	0	0
264	D Distribution Mains Plant		100	S21		23,000	22,769	224	4	1	3	0	0	0	0	0	0	0
265	888-MT Compressor Station Equipment		Input			490,000	485,070	4,772	83	17	58	0	0	0	0	0	0	0
266	D Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
267	889-MT Measuring & Regulating Stations-General		Input			0	0	0	0	0	0	0	0	0	0	0	0	0
268	D Meas & Reg Plant-General		100	S08		34,000	0	0	17,895	3,579	12,526	0	0	0	0	0	0	0
269	890-MT Measuring & Regulating Stations-Industrial		Input			13,000	9,460	2,231	482	101	726	0	0	0	0	0	0	0
270	D Meas & Reg Plant-Industrial		100	S19		45,000	44,435	437	53	11	64	0	0	0	0	0	0	0
271	891-MT Measuring & Regulating Stations-City Gate		Input			176,000	152,639	21,023	1,076	362	900	0	0	0	0	0	0	0
272	D Meas & Reg Plant-City Gate		100	S09		0	0	0	0	0	0	0	0	0	0	0	0	0
273	892-MT Services		Input			437,000	335,617	54,051	23,022	4,792	19,518	0	0	0	0	0	0	0
274	D Services Plant		100	S20		2,207,000	1,895,249	222,617	40,382	8,744	40,008	0	0	0	0	0	0	0
275	893-MT Meters & House Regulators		Input			23,000	22,769	224	4	1	3	0	0	0	0	0	0	0
276	D Meters, Hse Reg & Install Plan		100	S07		490,000	485,070	4,772	83	17	58	0	0	0	0	0	0	0
277	894-MT Other Equipment		Input			0	0	0	0	0	0	0	0	0	0	0	0	0
278	D Distribution Plant		100	S15		23,000	22,769	224	4	1	3	0	0	0	0	0	0	0
279	Total Distribution Maintenance Expense		Input			437,000	335,617	54,051	23,022	4,792	19,518	0	0	0	0	0	0	0
280	Total Distribution Expense		100	C01		2,207,000	1,895,249	222,617	40,382	8,744	40,008	0	0	0	0	0	0	0
281	Customer Accounting Expenses		Input			23,000	22,769	224	4	1	3	0	0	0	0	0	0	0
282	901-OP Supervision		100	C01		490,000	485,070	4,772	83	17	58	0	0	0	0	0	0	0
284	C All Customers		100	C01		0	0	0	0	0	0	0	0	0	0	0	0	0
285	902-OP Meter Reading		100	R03		0	0	0	0	0	0	0	0	0	0	0	0	0
286	C All Customers		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
287	R Uncollectibles Allocator		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
288	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
289	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0
290	903-OP Customer Records & Collection		100	K01		1,230,000												

291	C	All Customers	100	C01	1,230,000	1,217,624	11,979	209	42	147	0	0	0	0	
292	R	Uncollectibles Allocator	0	R03	0	0	0	0	0	0	0	0	0	0	
293	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
294	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
295	904-OP	Uncollectible Accounts		K02	167,000										
296	C	All Customers	0	C01	0	0	0	0	0	0	0	0	0	0	
297	R	Uncollectibles Allocator	100	R03	167,000	130,342	29,019	4,945	1,251	1,443	0	0	0	0	
298	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
299	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
300	905-OP	Misc Customer Accounts Expenses		K01	158,000										
301	C	All Customers	100	C01	158,000	156,410	1,539	27	5	19	0	0	0	0	
302	R	Uncollectibles Allocator	0	R03	0	0	0	0	0	0	0	0	0	0	
303	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
304	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	
305	Total Customer Accounting Expenses					2,068,000	2,012,214	47,533	5,269	1,316	1,669	0	0	0	0
306															

307	Customer Information Expense														
308	907-OP	Supervision		Input	0										
309	C	All Customers	100	C01	0	0	0	0	0	0	0	0	0	0	0
310	908-OP	Customer Assistance Expenses		I02	210,000										
311	C	All Customers	77	C01	77,000	76,225	750	13	3	9	0	0	0	0	0
312	DSM	Coincident Peak - All	69	D01	69,413	51,224	11,272	2,820	418	3,678	0	0	0	0	0
313	DSM	Throughput	64	E01	63,587	45,556	11,554	2,107	618	3,753	0	0	0	0	0
314	909-OP	Advertising		I01	17,000										
315	C	All Customers	100	C01	17,000	16,829	166	3	1	2	0	0	0	0	0
316	DSM	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	0
317	DSM	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0
318	910-OP	Misc Customer Service & Info Expense		I01	34,000										
319	C	All Customers	100	C01	34,000	33,658	331	6	1	4	0	0	0	0	0
320	DSM	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	0
321	DSM	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0
322	Total Customer Information Expense					261,000	223,492	24,073	4,949	1,040	7,446	0	0	0	0
323															

324	Sales Expenses														
325	911-OP	Supervision		Input	4,000										
326	C	All Customers	100	C01	4,000	3,960	39	1	0	0	0	0	0	0	0
327	912-OP	Demonstrating & Selling Expenses		V01	177,000										
328	C	All Customers	100	C01	177,000	175,219	1,724	30	6	21	0	0	0	0	0
329	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0
330	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0
331	913-OP	Advertising Expenses		V01	35,000										
332	C	All Customers	100	C01	35,000	34,648	341	6	1	4	0	0	0	0	0
333	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0
334	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0
335	916-OP	Misc Sales Expenses		V01	18,000										
336	C	All Customers	100	C01	18,000	17,819	175	3	1	2	0	0	0	0	0
337	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0

1 AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction			
2 Company Base Case		Cost of Service Calculation										Functionalization and Classification			
3 WA Accepted Method		For the Year Ended December 31, 2002										Open1 Open2 Open3 Open4			
4	5 (k) (l) (m)	(n) (o) (p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	
6	7 Account Description	Notes Functional Allocation Allocator	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
8															
338	Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0
339	Total Sales Expenses			234,000	234,000	231,645	2,279	40	8	28	0	0	0	0	0
340															
341	Subtotal Expenses			40,707,000	40,707,000	31,758,954	7,245,032	1,317,491	324,966	60,557	0	0	0	0	0
342															
343	Administrative & General Expenses			1,111,000											
344	920-OP Admin. & General Salaries	M01													
345	O Admin & Gen Exp Alloc	50	S02		555,500	502,083	38,579	6,659	1,543	6,636	0	0	0	0	0
346	O Throughput	50	E01		555,500	397,976	100,939	18,403	5,395	32,788	0	0	0	0	0
347	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
348	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
349	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
350	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0	0
351	921-OP Office Supplies & Expenses	M01		430,000											
352	O Admin & Gen Exp Alloc	50	S02		215,000	194,326	14,932	2,577	597	2,569	0	0	0	0	0
353	O Throughput	50	E01		215,000	154,032	39,067	7,123	2,088	12,690	0	0	0	0	0
354	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
355	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
356	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
357	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0	0
358	922-OP Admin. Expenses Transferred - Credit	M01		(2,000)											
359	O Admin & Gen Exp Alloc	50	S02		(1,000)	(904)	(69)	(12)	(3)	(12)	0	0	0	0	0
360	O Throughput	50	E01		(1,000)	(716)	(182)	(33)	(10)	(59)	0	0	0	0	0
361	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
362	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
363	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
364	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0	0
365	923-OP Outside Services Employed	M01		679,000											
366	O Admin & Gen Exp Alloc	50	S02		339,500	306,854	23,578	4,070	943	4,056	0	0	0	0	0
367	O Throughput	50	E01		339,500	243,228	61,690	11,247	3,297	20,038	0	0	0	0	0
368	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
369	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
370	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
371	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0	0
372	924-OP Property Insurance Premium	M02		68,000											
373	O Admin & Gen Exp Alloc	50	S02		68,000	68,000	0	0	0	0	0	0	0	0	0
374	O Throughput	50	E01		68,000	68,000	0	0	0	0	0	0	0	0	0
375	O Plant in Service	100	S17		0	0	0	0	0	0	0	0	0	0	0
376	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
377	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0
378	O Labor Expense	0	S13		0	0	0	0	0	0	0	0	0	0	0
379	925-OP Injuries & Damages	M01		292,000											
380	O Admin & Gen Exp Alloc	50	S02		146,000	131,961	10,140	1,750	405	1,744	0	0	0	0	0
381	O Throughput	50	E01		146,000	104,599	26,529	4,837	1,418	8,617	0	0	0	0	0
382	O Plant in Service	0	S17		0	0	0	0	0	0	0	0	0	0	0
383	C All Customers	0	C01		0	0	0	0	0	0	0	0	0	0	0
384	R Revenues From Retail Rates	0	R01		0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Notes	Functional	Class	Functional	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
Allocation	Allocation	Alloc	Totals	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	Open	Open	Open	Open		
385	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
386	926-OP	Employee Pension & Benefits	M04	84,000		0	0	0	0	0	0	0	0	0	0	0	0
387	O	Admin & Gen Exp Alloc	0			0	0	0	0	0	0	0	0	0	0	0	0
388	O	Throughput	E01			0	0	0	0	0	0	0	0	0	0	0	0
389	O	Plant in Service	S17			0	0	0	0	0	0	0	0	0	0	0	0
390	C	All Customers	C01			0	0	0	0	0	0	0	0	0	0	0	0
391	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
392	O	Labor Expense	100			75,064	6,418	1,026	253	1,239	0	0	0	0	0	0	0
393	927-OP	Franchise Requirements	M03	0		0	0	0	0	0	0	0	0	0	0	0	0
394	O	Admin & Gen Exp Alloc	0			0	0	0	0	0	0	0	0	0	0	0	0
395	O	Throughput	E01			0	0	0	0	0	0	0	0	0	0	0	0
396	O	Plant in Service	S17			0	0	0	0	0	0	0	0	0	0	0	0
397	C	All Customers	C01			0	0	0	0	0	0	0	0	0	0	0	0
398	R	Revenues From Retail Rates	R01			0	0	0	0	0	0	0	0	0	0	0	0
399	O	Labor Expense	100			0	0	0	0	0	0	0	0	0	0	0	0
400	928-OP	Regulatory Commission Expenses	M06	235,000		0	0	0	0	0	0	0	0	0	0	0	0
401	O	Admin & Gen Exp Alloc	49.5			44,740	3,438	593	137	591	0	0	0	0	0	0	0
402	O	Throughput	49.5			35,463	8,995	1,640	481	2,922	0	0	0	0	0	0	0
403	O	Plant in Service	0			0	0	0	0	0	0	0	0	0	0	0	0
404	C	All Customers	0			0	0	0	0	0	0	0	0	0	0	0	0
405	R	Revenues From Retail Rates	136			106,146	23,633	4,027	1,019	1,175	0	0	0	0	0	0	0
406	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
407	930-OP	Miscellaneous & General Expense	M01	243,000		0	0	0	0	0	0	0	0	0	0	0	0
408	O	Admin & Gen Exp Alloc	50			109,817	8,438	1,456	337	1,452	0	0	0	0	0	0	0
409	O	Throughput	50			87,046	22,077	4,025	1,180	7,171	0	0	0	0	0	0	0
410	O	Plant in Service	0			0	0	0	0	0	0	0	0	0	0	0	0
411	C	All Customers	0			0	0	0	0	0	0	0	0	0	0	0	0
412	R	Revenues From Retail Rates	0			0	0	0	0	0	0	0	0	0	0	0	0
413	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
414	931-OP	Rents	M05	444,000		0	0	0	0	0	0	0	0	0	0	0	0
415	O	Admin & Gen Exp Alloc	150			135,576	10,417	1,798	417	1,792	0	0	0	0	0	0	0
416	O	Throughput	150			107,464	27,256	4,969	1,457	8,854	0	0	0	0	0	0	0
417	O	Plant in Service	0			0	0	0	0	0	0	0	0	0	0	0	0
418	C	All Customers	144			142,551	1,402	25	5	17	0	0	0	0	0	0	0
419	R	Revenues From Retail Rates	0			0	0	0	0	0	0	0	0	0	0	0	0
420	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
421	935-MT	Maintenance of General Plant	M02	228,000		0	0	0	0	0	0	0	0	0	0	0	0
422	O	Admin & Gen Exp Alloc	0			0	0	0	0	0	0	0	0	0	0	0	0
423	O	Throughput	0			0	0	0	0	0	0	0	0	0	0	0	0
424	O	Plant in Service	100			193,760	27,189	2,718	612	3,721	0	0	0	0	0	0	0
425	C	All Customers	0			0	0	0	0	0	0	0	0	0	0	0	0
426	R	Revenues From Retail Rates	0			0	0	0	0	0	0	0	0	0	0	0	0
427	O	Labor Expense	0			0	0	0	0	0	0	0	0	0	0	0	0
428	Total	Administrative & General Expenses				3,812,000	462,574	79,710	21,753	119,110	0	0	0	0	0	0	0
429	Total	Operating & Maintenance Expenses				44,519,000	7,707,606	1,397,200	346,719	179,667	0	0	0	0	0	0	0
430						34,887,807											
431						44,519,000											

Natural Gas Utility

Idaho Jurisdiction

19-Jan-04
 10:04 AM

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	Functional Allocation	Class Allocator	Notes	Functional Allocation	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4	
432 Taxes Other Than Income Taxes																	
433 Property Related																	
434 -Production	Input			100	0	0	0	0	0	0	0	0	0	0	0	0	0
435 Open	Input	xxx		100	45,000	45,000	0	0	0	0	0	0	0	0	0	0	0
436 -Underground Storage	Input			100													
437 U Underground Storage Plant	Input	S14		100	819,000	45,000	32,239	8,177	1,491	437	2,656	0	0	0	0	0	0
438 -Distribution	Input			100													
439 D Distribution Plant	Input	S15		100	819,000	819,000	702,293	94,723	8,763	1,868	11,352	0	0	0	0	0	0
440 -Administrative & General	Input			100													
441 O General Plant	Input	S16		100	11,000	11,000	9,348	1,312	131	30	179	0	0	0	0	0	0
442 Total Property Related					875,000	875,000	743,881	104,212	10,385	2,335	14,188	0	0	0	0	0	0
443																	
444 State Excise	Input			100	1,000	1,000	858	116	11	2	14	0	0	0	0	0	0
445 -Distribution	Input			100													
446 D Distribution Plant	Input	S15		100	1,000	1,000	858	116	11	2	14	0	0	0	0	0	0
447 Total State Excise																	
448																	
449 Business & Occupation	Input			100	0	0	0	0	0	0	0	0	0	0	0	0	0
450 -Distribution	Input			100													
451 Open	Input	xxx		100	0	0	0	0	0	0	0	0	0	0	0	0	0
452 -Open	Input			100	0	0	0	0	0	0	0	0	0	0	0	0	0
453 -Open	Input			100	0	0	0	0	0	0	0	0	0	0	0	0	0
454 Total Business & Occupation					0	0	0	0	0	0	0	0	0	0	0	0	0
455																	
456 Miscellaneous	Input			100	0	0	0	0	0	0	0	0	0	0	0	0	0
457 -Distribution	Input			100													
458 D Distribution Plant	Input	S15		100	0	0	0	0	0	0	0	0	0	0	0	0	0
459 Total Miscellaneous					0	0	0	0	0	0	0	0	0	0	0	0	0
460																	
461 Total Taxes Other Than Income Taxes					876,000	876,000	744,738	104,327	10,395	2,337	14,202	0	0	0	0	0	0
462																	
463 Depreciation Expense																	
464 Underground Storage Plant Depreciation Expense																	
465 350 Land & Land Rights Depr. Exp.	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
466 U Coincident Peak Firm	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
467 U Throughput	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
468 U Sales Therms	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
469 351 Structures & Improvements Depr. Exp.	U01			0	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0
470 U Coincident Peak Firm	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
471 U Throughput	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
472 U Sales Therms	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
473 352 Wells Depr. Exp.	U01			0	74,000	74,000	0	0	0	0	0	0	0	0	0	0	0
474 U Coincident Peak Firm	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
475 U Throughput	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
476 U Sales Therms	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0
477 353 Lines Depr. Exp.	U01			0	4,000	4,000	0	0	0	0	0	0	0	0	0	0	0
478 U Coincident Peak Firm	U01			0	0	0	0	0	0	0	0	0	0	0	0	0	0

1 Assign		AVISTA UTILITIES										Natural Gas Utility										Idaho Jurisdiction										19-Jan-04	
2 Company Base Case		Cost of Service Calculation										Functionalization and Classification										Functionalization and Classification										10:04 AM	
3 WA Accepted Method		For the Year Ended December 31, 2002																															
4	5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)														
6	7	Account Description	Functional Allocation	Class	Notes	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open1	Open2	Open3	Open4																	
479		U Throughput	100	E01			4,000	2,866	727	133	39	236	0	0	0	0	0	0	0														
480		U Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0														
481		354 Compressor Station Equip. Depr. Exp.	U01			12,000																											
482		U Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0														
483		U Throughput	100	E01			12,000	8,597	2,180	398	117	708	0	0	0	0	0	0	0														
484		U Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0														
485		355 Measuring & Regulating Equip. Depr. Exp.	U01			1,000																											
486		U Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0														
487		U Throughput	100	E01			1,000	716	182	33	10	59	0	0	0	0	0	0	0														
488		U Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0														
489		356 Purification Equipment Depr. Exp.	U01			3,000																											
490		U Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0														
491		U Throughput	100	E01			3,000	2,149	545	99	29	177	0	0	0	0	0	0	0														
492		U Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0														
493		357 Other Equipment Depr. Exp.	U01			12,000																											
494		U Coincident Peak Firm	0	D04			0	0	0	0	0	0	0	0	0	0	0	0	0														
495		U Throughput	100	E01			12,000	8,597	2,180	398	117	708	0	0	0	0	0	0	0														
496		U Sales Therms	0	E04			0	0	0	0	0	0	0	0	0	0	0	0	0														
497		Total Underground Storage Plant Depr. Exp.				111,000	111,000	79,524	20,170	3,677	1,078	6,552	0	0	0	0	0	0	0														
498																																	
499		<i>Distribution Plant Depreciation Expense</i>																															
500		374 Land & Land Rights Depr. Exp.	Input			0																											
501		D Other Dist Plant	100	S05			0	0	0	0	0	0	0	0	0	0	0	0	0														
502		375 Structures & Improvements Depr. Exp.	Input			3,000																											
503		D Other Dist Plant	100	S05			3,000	2,573	347	32	7	42	0	0	0	0	0	0	0														
504		376-SM Mains Depr. Exp.	T01			688,000																											
505		D Coincident Peak - All	0	D01			0	0	0	0	0	0	0	0	0	0	0	0	0														
506		D Coincident Peak - Small Mains	52.19	D02			359,067	294,305	64,763	0	0	0	0	0	0	0	0	0	0														
507		D Throughput	0	E01			0	0	0	0	0	0	0	0	0	0	0	0	0														
508		D Therms - Small Mains	47.81	E06			328,933	262,384	66,548	0	0	0	0	0	0	0	0	0	0														
509		D Direct 131	0	D06			0	0	0	0	0	0	0	0	0	0	0	0	0														
510		D Direct 146	0	D07			0	0	0	0	0	0	0	0	0	0	0	0	0														
511		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
512		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
513		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
514		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
515		376-LG Mains Depr. Exp.	T02			353,000																											
516		D Coincident Peak - All	52.19	D01			184,231	135,956	29,918	7,485	1,110	9,761	0	0	0	0	0	0	0														
517		D Coincident Peak - Small Mains	0	D02			0	0	0	0	0	0	0	0	0	0	0	0	0														
518		D Throughput	47.81	E01			168,769	120,911	30,667	5,591	1,639	9,961	0	0	0	0	0	0	0														
519		D Therms - Small Mains	0	E06			0	0	0	0	0	0	0	0	0	0	0	0	0														
520		D Direct 131	0	D06			0	0	0	0	0	0	0	0	0	0	0	0	0														
521		D Direct 146	0	D07			0	0	0	0	0	0	0	0	0	0	0	0	0														
522		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
523		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
524		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														
525		Open	0	xxx			0	0	0	0	0	0	0	0	0	0	0	0	0														

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
378 Meas & Reg Station Equip-Gen Depr. Exp.				T03														
D Coincident Peak - All				52.19		D01												
D Coincident Peak - Small Mains				0		D02												
D Throughput				47.81		E01												
D Thermis - Small Mains				0		E06												
D Direct 131				0		D06												
D Direct 146				0		D07												
Open				0		xxx												
Open				0		xxx												
Open				0		xxx												
Open				0		xxx												
379 Meas & Reg Station Equip-City Gate Depr. Exp.				T03														
D Coincident Peak - All				52.19		D01												
D Coincident Peak - Small Mains				0		D02												
D Throughput				47.81		E01												
D Thermis - Small Mains				0		E06												
D Direct 131				0		D06												
D Direct 146				0		D07												
Open				0		xxx												
Open				0		xxx												
Open				0		xxx												
Open				0		xxx												
380 Services Depr. Exp.				T11														
D All Customers				0		C01												
D Service Cost				100		C02												
D Meter Cost				0		C03												
D Regulator Cost				0		C04												
D Installations Cost				0		C05												
D Ind Meas & Reg Cost				0		C06												
D Direct Sch 131				0		C07												
D Direct Sch 146				0		C08												
Open				0		xxx												
Open				0		xxx												
381 Meters Depr. Exp.				T12														
D All Customers				0		C01												
D Service Cost				0		C02												
D Meter Cost				100		C03												
D Regulator Cost				0		C04												
D Installations Cost				0		C05												
D Ind Meas & Reg Cost				0		C06												
D Direct Sch 131				0		C07												
D Direct Sch 146				0		C08												
Open				0		xxx												
Open				0		xxx												
382 Meter Installations Depr. Exp.				T13														
D All Customers				0		C01												
D Service Cost				0		C02												

Natural Gas Utility

Idaho Jurisdiction

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account	Description	Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4	
573	D Meter Cost		0	C03			0	0	0	0	0	0	0	0	0	0	0
574	D Regulator Cost		0	C04			0	0	0	0	0	0	0	0	0	0	0
575	D Installations Cost		100	C05			0	0	0	0	0	0	0	0	0	0	0
576	D Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0	0	0	0	0	0
577	D Direct Sch 131		0	C07			0	0	0	0	0	0	0	0	0	0	0
578	D Direct Sch 146		0	C08			0	0	0	0	0	0	0	0	0	0	0
579	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
580	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
581	383 House Regulators Depr. Exp.		T14		0		0	0	0	0	0	0	0	0	0	0	0
582	D All Customers		0	C01			0	0	0	0	0	0	0	0	0	0	0
583	D Service Cost		0	C02			0	0	0	0	0	0	0	0	0	0	0
584	D Meter Cost		0	C03			0	0	0	0	0	0	0	0	0	0	0
585	D Regulator Cost		100	C04			0	0	0	0	0	0	0	0	0	0	0
586	D Installations Cost		0	C05			0	0	0	0	0	0	0	0	0	0	0
587	D Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0	0	0	0	0	0
588	D Direct Sch 131		0	C07			0	0	0	0	0	0	0	0	0	0	0
589	D Direct Sch 146		0	C08			0	0	0	0	0	0	0	0	0	0	0
590	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
591	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
592	384 House Regulator Installations Depr. Exp.		T13		0		0	0	0	0	0	0	0	0	0	0	0
593	D All Customers		0	C01			0	0	0	0	0	0	0	0	0	0	0
594	D Service Cost		0	C02			0	0	0	0	0	0	0	0	0	0	0
595	D Meter Cost		0	C03			0	0	0	0	0	0	0	0	0	0	0
596	D Regulator Cost		0	C04			0	0	0	0	0	0	0	0	0	0	0
597	D Installations Cost		100	C05			0	0	0	0	0	0	0	0	0	0	0
598	D Ind Meas & Reg Cost		0	C06			0	0	0	0	0	0	0	0	0	0	0
599	D Direct Sch 131		0	C07			0	0	0	0	0	0	0	0	0	0	0
600	D Direct Sch 146		0	C08			0	0	0	0	0	0	0	0	0	0	0
601	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
602	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
603	385 Industrial Meas & Reg Station Equip. Depr. E.		T15		14,000		0	0	0	0	0	0	0	0	0	0	0
604	D All Customers		0	C01			0	0	0	0	0	0	0	0	0	0	0
605	D Service Cost		0	C02			0	0	0	0	0	0	0	0	0	0	0
606	D Meter Cost		0	C03			0	0	0	0	0	0	0	0	0	0	0
607	D Regulator Cost		0	C04			0	0	0	0	0	0	0	0	0	0	0
608	D Installations Cost		0	C05			0	0	0	0	0	0	0	0	0	0	0
609	D Ind Meas & Reg Cost		100	C06		14,000	0	0	7,368	1,474	5,158	0	0	0	0	0	0
610	D Direct Sch 131		0	C07			0	0	0	0	0	0	0	0	0	0	0
611	D Direct Sch 146		0	C08			0	0	0	0	0	0	0	0	0	0	0
612	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
613	Open		0	xxx			0	0	0	0	0	0	0	0	0	0	0
614	387 Other Equipment Depr. Exp.		Input		0		0	0	0	0	0	0	0	0	0	0	0
615	D Other Dist Plant		100	S05			0	0	0	0	0	0	0	0	0	0	0
616	Total Distribution Plant Depreciation I				2,125,000	2,125,000	1,841,640	226,067	23,626	5,013	28,653	0	0	0	0	0	0
617																	
618	General Plant Depreciation Expense		Input		0		0	0	0	0	0	0	0	0	0	0	0
619	Land & Land Rights Depr. Exp.		Input		0		0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility
 Idaho Jurisdiction

Functionalization and Classification

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
				Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
620 O General Plant Alloc					100	S03	0	0	0	0	0	0	0	0	0	0	0	0
621 390 Structures & Improvements Depr. Exp.					Input		15,000											
622 O General Plant Alloc					100	S03	188,000	15,000	12,747	1,789	179	40	245					
623 391 Office Furniture & Equipment Depr. Exp.					Input		188,000											
624 O General Plant Alloc					100	S03	3,000	188,000	159,767	22,419	2,241	505	3,068					
625 392 Transportation Equipment Depr. Exp.					Input		1,000	3,000	2,549	358	36	8	49					
626 O General Plant Alloc					100	S03	16,000	1,000	850	119	12	3	16					
627 393 Stores Equipment Depr. Exp.					Input		7,000	16,000	13,597	1,908	191	43	261					
628 O General Plant Alloc					100	S03	18,000	7,000	5,949	835	83	19	114					
629 394 Tools, Shop & Garage Equipment Depr. Exp.					Input		109,000	18,000	15,297	2,147	215	48	294					
630 O General Plant Alloc					100	S03	1,000	109,000	92,631	12,998	1,299	293	1,779					
631 395 Laboratory Equipment Depr. Exp.					Input		358,000	1,000	850	119	12	3	16					
632 O General Plant Alloc					100	S03	2,594,000	358,000	304,237	42,692	4,267	961	5,842					
633 396 Power Operated Equipment Depr. Exp.					Input		48,000	48,000	40,792	5,724	572	129	783					
634 O General Plant Alloc					100	S03	0	0	0	0	0	0	0					
635 397 Communication Equipment Depr. Exp.					Input		144,000	0	0	0	0	0	0					
636 O General Plant Alloc					100	S03	68,000	144,000	122,375	17,172	1,716	387	2,350					
637 398 Miscellaneous Equipment Depr. Exp.					0		260,000	68,000	57,788	8,109	811	183	1,110					
638 O General Plant Alloc					100	S03	2,854,000	260,000	220,954	31,005	3,099	698	4,243					
639 Total General Plant Depreciation Expe							2,854,000	358,000	304,237	42,692	4,267	961	5,842					
640 Total Depreciation Expense							48,249,000	2,594,000	2,225,401	288,929	31,571	7,053	41,047					
641																		
642 Amortization Expense																		
643 404.xx Leasehold Improvement Amortization Exp.					Input		48,000	48,000	40,792	5,724	572	129	783					
644 O General Plant Alloc					100	S03	0	0	0	0	0	0	0					
645 404.2 Intangible Distribution Plant Amortization Ex					Input		144,000	0	0	0	0	0	0					
646 D Distribution Plant					100	S15	68,000	0	0	0	0	0	0					
647 404.30 Intangible Plant - Software Amortization Exp.					Input		260,000	144,000	122,375	17,172	1,716	387	2,350					
648 O General Plant Alloc					100	S03	2,854,000	68,000	57,788	8,109	811	183	1,110					
649 407.39 Hamilton Street Bridge Amortization Exp.					0		48,249,000	68,000	57,788	8,109	811	183	1,110					
650 O General Plant Alloc					100	S03	2,854,000	260,000	220,954	31,005	3,099	698	4,243					
651 Total Amortization Expense							2,854,000	68,000	57,788	8,109	811	183	1,110					
652							48,249,000	260,000	220,954	31,005	3,099	698	4,243					
653 Total Depreciation and Amortization Expense							48,249,000	2,854,000	2,446,355	319,934	34,670	7,751	45,290					
654							48,249,000	2,854,000	2,446,355	319,934	34,670	7,751	45,290					
655 Total Operating Expense Before Income Tax Items							529,000	48,249,000	38,078,900	8,131,867	1,442,266	356,808	239,159					
656							529,000	48,249,000	38,078,900	8,131,867	1,442,266	356,808	239,159					
657 Income Tax - State					Input		529,000	529,000	181,513	234,106	27,053	10,481	75,847					
658 R Income Tax Allocator					100	R02	3,554,000	529,000	181,513	234,106	27,053	10,481	75,847					
659 Income Tax - Federal					Input		(18,000)	3,554,000	1,219,466	1,572,801	181,750	70,416	509,567					
660 R Income Tax Allocator					100	R02	(2,917,000)	(18,000)	1,219,466	1,572,801	181,750	70,416	509,567					
661 Investment Tax Credit Adjustment (Net)					Input		1,148,000	(18,000)	(6,176)	(7,966)	(921)	(357)	(2,581)					
662 R Income Tax Allocator					100	R02	(2,917,000)	(2,917,000)	(1,000,895)	(1,290,901)	(149,174)	(57,795)	(418,235)					
663 Amortization of Deferred Income Taxes					Input		1,148,000	(2,917,000)	(1,000,895)	(1,290,901)	(149,174)	(57,795)	(418,235)					
664 R Income Tax Allocator					100	R02	1,148,000	(2,917,000)	(1,000,895)	(1,290,901)	(149,174)	(57,795)	(418,235)					
665 Total Income Tax Items							1,148,000	1,148,000	393,907	508,040	58,708	22,745	164,598					
666							1,148,000	1,148,000	393,907	508,040	58,708	22,745	164,598					

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction				
Cost of Service Calculation		Functionalization and Classification														
For the Year Ended December 31, 2002																
1 Assign	2 Company Base Case	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) Small Firm Service	(u) Large Firm Service	(v) Interrupt Service	(w) Transport Service	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
3 WA Accepted Method	4	(m) Account Description					Sch 101	Sch 111	Sch 121	Sch 131	Sch 146					
667		Total Operating Expense			49,397,000	49,397,000	38,472,807	8,639,908	1,500,974	379,553	403,757	0	0	0	0	0
668		Operating Revenues			(50,952,000)	(50,952,000)	(40,114,000)	(8,931,000)	(1,522,000)	(385,000)	0	0	0	0	0	0
670		48X From Retail Sale of Gas			(444,000)	(444,000)	0	0	0	0	(444,000)	0	0	0	0	0
671		R Direct Input	Alloc Wks Line 80		0	0	0	0	0	0	0	0	0	0	0	0
672		489.9X From Transportation of Gas	Alloc Wks Line 81		0	0	0	0	0	0	0	0	0	0	0	0
673		R Direct Input			0	0	0	0	0	0	0	0	0	0	0	0
674		Open			0	0	0	0	0	0	0	0	0	0	0	0
675		Open			0	0	0	0	0	0	0	0	0	0	0	0
676		Open			0	0	0	0	0	0	0	0	0	0	0	0
677		Open			0	0	0	0	0	0	0	0	0	0	0	0
678		Open			0	0	0	0	0	0	0	0	0	0	0	0
679		Total Revenue From Retail Rates			(51,396,000)	(51,396,000)	(40,114,000)	(8,931,000)	(1,522,000)	(385,000)	(444,000)	0	0	0	0	0
680		Other Operating Revenues			0	0	0	0	0	0	0	0	0	0	0	0
681		483/484 Off System Sales			0	0	0	0	0	0	0	0	0	0	0	0
682		P Sales Therms	Input 100	E04	0	0	0	0	0	0	0	0	0	0	0	0
683		488 Miscellaneous Service Revenues	Input 100	C01	(9,000)	(9,000)	(8,909)	(88)	(2)	(0)	(1)	0	0	0	0	0
684		D All Customers	Input 100		0	0	0	0	0	0	0	0	0	0	0	0
685		493 Rent From Gas Property	Input 100	S01	0	0	0	0	0	0	0	0	0	0	0	0
686		A Rate Base	Input 100		(647,000)	(647,000)	(463,529)	(117,565)	(21,434)	(6,283)	(38,188)	0	0	0	0	0
687		495.9 Other Gas Revenue	Input 100	S14	(500,000)	(500,000)	(421,903)	(61,778)	(6,146)	(1,398)	(8,775)	0	0	0	0	0
688		U Underground Storage Plant	Input 100		0	0	0	0	0	0	0	0	0	0	0	0
689		Special Contract Transport Revenue	Input 100	S01	(1,156,000)	(1,156,000)	(894,341)	(179,430)	(27,581)	(7,682)	(46,965)	0	0	0	0	0
690		A Rate Base	Input 100		(52,552,000)	(52,552,000)	(41,008,341)	(9,110,430)	(1,549,581)	(392,682)	(490,965)	0	0	0	0	0
691		Open			(3,155,000)	(3,155,000)	(2,535,534)	(470,523)	(48,607)	(13,129)	(87,207)	0	0	0	0	0
692		Total Other Operating Revenues			(1,156,000)	(1,156,000)	(894,341)	(179,430)	(27,581)	(7,682)	(46,965)	0	0	0	0	0
693		Total Revenues			(52,552,000)	(52,552,000)	(41,008,341)	(9,110,430)	(1,549,581)	(392,682)	(490,965)	0	0	0	0	0
694		Net Operating Expense (Income)			(3,155,000)	(3,155,000)	(2,535,534)	(470,523)	(48,607)	(13,129)	(87,207)	0	0	0	0	0
695		Rate Base			6,000	6,000	5,145	694	64	14	83	0	0	0	0	0
696		Plant In Service			760,000	760,000	645,867	90,631	9,059	2,041	12,402	0	0	0	0	0
697		Intangible Plant	Input 100	S15	6,000	6,000	5,145	694	64	14	83	0	0	0	0	0
698		303.00 Intangible Gas Plant	Input 100		760,000	760,000	645,867	90,631	9,059	2,041	12,402	0	0	0	0	0
699		D Distribution Plant	Input 100	S03	766,000	766,000	651,012	91,325	9,123	2,055	12,485	0	0	0	0	0
700		303.1X Miscellaneous-Computer Software	Input 100		117,000	117,000	0	0	0	0	0	0	0	0	0	0
701		O General Plant Alloc	Input 100		0	0	0	0	0	0	0	0	0	0	0	0
702		Total Intangible Plant	Input 100		290,000	290,000	0	0	0	0	0	0	0	0	0	0
703		Underground Storage Plant	Input 100		0	0	0	0	0	0	0	0	0	0	0	0
704		350 Land & Land Rights	Input 100		0	0	0	0	0	0	0	0	0	0	0	0
705		U Coincident Peak Firm	Input 100	D04	117,000	117,000	83,822	21,260	3,876	1,136	6,906	0	0	0	0	0
706		U Throughput	Input 100	E01	0	0	0	0	0	0	0	0	0	0	0	0
707		U Sales Therms	Input 100	E04	0	0	0	0	0	0	0	0	0	0	0	0
708		351 Structures & Improvements	Input 100		290,000	290,000	0	0	0	0	0	0	0	0	0	0

1 Assign
 2 Company Base Case
 3 WA Accepted Method
 4
 5
 6
 7 Account Description
 8

Natural Gas Utility

AVISTA UTILITIES

Cost of Service Calculation
 For the Year Ended December 31, 2002

Idaho Jurisdiction

Functionalization and Classification

19-Jan-04
 10:04 AM

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account	Description	Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4	
		Allocation	Allocation	Alloc	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146						
714	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
715	U	Throughput	100	E01	290,000	290,000	207,764	52,695	9,607	2,816	17,117	0	0	0	0	0	
716	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
717	352	Wells	U01		3,305,000	3,305,000	2,367,797	600,544	109,491	32,097	195,072	0	0	0	0	0	
718	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
719	U	Throughput	100	E01	3,305,000	3,305,000	2,367,797	600,544	109,491	32,097	195,072	0	0	0	0	0	
720	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
721	353	Lines	U01		221,000	221,000	158,331	40,157	7,321	2,146	13,044	0	0	0	0	0	
722	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
723	U	Throughput	100	E01	221,000	221,000	158,331	40,157	7,321	2,146	13,044	0	0	0	0	0	
724	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
725	354	Compressor Station Equipment	U01		513,000	513,000	367,528	93,216	16,995	4,982	30,279	0	0	0	0	0	
726	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
727	U	Throughput	100	E01	513,000	513,000	367,528	93,216	16,995	4,982	30,279	0	0	0	0	0	
728	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
729	355	Measuring & Regulating Equipment	U01		42,000	42,000	30,090	7,632	1,391	408	2,479	0	0	0	0	0	
730	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
731	U	Throughput	100	E01	42,000	42,000	30,090	7,632	1,391	408	2,479	0	0	0	0	0	
732	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
733	356	Purification Equipment	U01		110,000	110,000	78,807	19,988	3,644	1,068	6,493	0	0	0	0	0	
734	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
735	U	Throughput	100	E01	110,000	110,000	78,807	19,988	3,644	1,068	6,493	0	0	0	0	0	
736	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
737	357	Other Equipment	U01		443,000	443,000	317,378	80,496	14,676	4,302	26,147	0	0	0	0	0	
738	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	
739	U	Throughput	100	E01	443,000	443,000	317,378	80,496	14,676	4,302	26,147	0	0	0	0	0	
740	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	
741	Total	Underground Storage Plant			5,041,000	5,041,000	3,611,517	915,988	167,002	48,956	297,537	0	0	0	0	0	
742																	
743	Distribution Plant																
744	374	Land & Land Rights	Input		30,000	30,000	25,725	3,470	321	68	416	0	0	0	0	0	
745	D	Other Dist Plant	100	S05	30,000	30,000	25,725	3,470	321	68	416	0	0	0	0	0	
746	375	Structures & Improvements	Input		108,000	108,000	92,610	12,491	1,156	246	1,497	0	0	0	0	0	
747	D	Other Dist Plant	100	S05	108,000	108,000	92,610	12,491	1,156	246	1,497	0	0	0	0	0	
748	376-SM	Mains	T01		31,178,000	31,178,000	13,336,958	2,934,840	0	0	0	0	0	0	0	0	
749	D	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	0	0	
750	D	Coincident Peak - Small Mains	52.19	D02	16,271,798	16,271,798	13,336,958	2,934,840	0	0	0	0	0	0	0	0	
751	D	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	
752	D	Therms - Small Mains	47.81	E06	14,906,202	14,906,202	11,890,434	3,015,768	0	0	0	0	0	0	0	0	
753	D	Direct 131	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	
754	D	Direct 146	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	
755	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	
756	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	
757	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	
758	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	
759	376-LG	Mains	T02		15,990,000	15,990,000	6,158,480	1,355,193	339,054	50,287	442,166	0	0	0	0	0	
760	D	Coincident Peak - All	52.19	D01	8,345,181	8,345,181	6,158,480	1,355,193	339,054	50,287	442,166	0	0	0	0	0	

1 Assign	2 Company Base Case	3 WA Accepted Method	4	5 (k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4	
																					Functionalization and Classification
761	D				Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
762	D				Throughput		47.81	E01		7,644,819	5,476,967	1,389,122	253,264	74,243	451,223	0	0	0	0	0	0
763	D				Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
764	D				Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
765	D				Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
766					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
767					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
768					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
769					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
770					378 Meas & Reg Station Equip-General		T03		1,246,000												
771	D				Coincident Peak - All		52.19	D01		650,287	479,892	105,602	26,420	3,919	34,455	0	0	0	0	0	0
772	D				Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
773	D				Throughput		47.81	E01		595,713	426,786	108,246	19,735	5,785	35,161	0	0	0	0	0	0
774	D				Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
775	D				Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
776	D				Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
777					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
778					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
779					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
780					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
781					379 Meas & Reg Station Equip-City Gate		T03		565,000												
782	D				Coincident Peak - All		52.19	D01		294,874	217,607	47,885	11,980	1,777	15,624	0	0	0	0	0	0
783	D				Coincident Peak - Small Mains		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
784	D				Throughput		47.81	E01		270,127	193,526	49,084	8,949	2,623	15,944	0	0	0	0	0	0
785	D				Therms - Small Mains		0	E06		0	0	0	0	0	0	0	0	0	0	0	0
786	D				Direct 131		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
787	D				Direct 146		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
788					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
789					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
790					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
791					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
792					380 Services		T11		31,366,000												
793	D				All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
794	D				Service Cost		100	C02		31,366,000	30,971,859	304,691	37,271	7,454	44,725	0	0	0	0	0	0
795	D				Meter Cost		0	C03		0	0	0	0	0	0	0	0	0	0	0	0
796	D				Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
797	D				Installations Cost		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
798	D				Ind Meas & Reg Cost		0	C06		0	0	0	0	0	0	0	0	0	0	0	0
799	D				Direct Sch 131		0	C07		0	0	0	0	0	0	0	0	0	0	0	0
800	D				Direct Sch 146		0	C08		0	0	0	0	0	0	0	0	0	0	0	0
801					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
802					Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
803					381 Meters		T12		6,739,000												
804	D				All Customers		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
805	D				Service Cost		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
806	D				Meter Cost		100	C03		6,739,000	5,844,527	804,950	41,194	13,865	34,463	0	0	0	0	0	0
807	D				Regulator Cost		0	C04		0	0	0	0	0	0	0	0	0	0	0	0

Assign	Company Base Case	WA Accepted Method	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4	
808	D	Installations Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0	0
809	D	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	0
810	D	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	0
811	D	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	0
812		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
813		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
814	382	Meter Installations				T13		0												
815	D	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	0
816	D	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	0
817	D	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	0
818	D	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0	0
819	D	Installations Cost				100	C05		0	0	0	0	0	0	0	0	0	0	0	0
820	D	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	0
821	D	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	0
822	D	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	0
823		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
824		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
825	383	House Regulators				T14		0												
826	D	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	0
827	D	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	0
828	D	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	0
829	D	Regulator Cost				100	C04		0	0	0	0	0	0	0	0	0	0	0	0
830	D	Installations Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0	0
831	D	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	0
832	D	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	0
833	D	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	0
834		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
835		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
836	384	House Regulator Installations				T13		0												
837	D	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	0
838	D	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	0
839	D	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	0
840	D	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0	0
841	D	Installations Cost				100	C05		0	0	0	0	0	0	0	0	0	0	0	0
842	D	Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0	0
843	D	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	0
844	D	Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0	0
845		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
846		Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
847	385	Industrial Meas & Reg Station Equip				T15		376,000												
848	D	All Customers				0	C01		0	0	0	0	0	0	0	0	0	0	0	0
849	D	Service Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0	0
850	D	Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0	0
851	D	Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0	0
852	D	Installations Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0	0
853	D	Ind Meas & Reg Cost				100	C06		0	0	197,895	0	39,579	138,526	0	0	0	0	0	0
854	D	Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
 Natural Gas Utility

Idaho Jurisdiction

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Account Description	(k) (l) (m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4										
																	Functionalization and Classification									
																	87,598,000	87,598,000	10,131,341	937,240	199,847	1,214,201	0	0	0	0
855	D	Direct Sch 146	0	C08	0	0	0	0	0	0	0	0	0	0	0	0										
856		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0										
857		Open	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0										
858		387 Other Equipment	Input		0	0	0	0	0	0	0	0	0	0	0	0										
859	D	Other Dist Plant	100	S05	0	0	0	0	0	0	0	0	0	0	0	0										
860		Total Distribution Plant			87,598,000	87,598,000	75,115,371	10,131,341	937,240	199,847	1,214,201	0	0	0	0	0										
861																										
862		General Plant																								
863		389 Land & Land Rights	Input		124,000	124,000	105,378	14,787	1,478	333	2,024	0	0	0	0	0										
864	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
865		390 Structures & Improvements	Input		1,751,000	1,751,000	1,488,043	208,809	20,872	4,703	28,574	0	0	0	0	0										
866	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
867		391 Office Furniture & Equipment	Input		1,169,000	1,169,000	993,445	139,405	13,934	3,140	19,076	0	0	0	0	0										
868	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
869		392 Transportation Equipment	Input		576,000	576,000	489,499	68,689	6,866	1,547	9,400	0	0	0	0	0										
870	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
871		393 Stores Equipment	Input		73,000	73,000	62,037	8,705	870	196	1,191	0	0	0	0	0										
872	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
873		394 Tools, Shop & Garage Equipment	Input		371,000	371,000	315,285	44,242	4,422	996	6,054	0	0	0	0	0										
874	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
875		395 Laboratory Equipment	Input		192,000	192,000	163,166	22,896	2,289	516	3,133	0	0	0	0	0										
876	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
877		396 Power Operated Equipment	Input		589,000	589,000	500,547	70,239	7,021	1,582	9,612	0	0	0	0	0										
878	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
879		397 Communication Equipment	Input		1,071,000	1,071,000	910,162	127,718	12,766	2,876	17,477	0	0	0	0	0										
880	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
881		398 Miscellaneous Equipment	Input		27,000	27,000	22,945	3,220	322	73	441	0	0	0	0	0										
882	O	General Plant Alloc	100	S03	0	0	0	0	0	0	0	0	0	0	0	0										
883		Total General Plant			5,943,000	5,943,000	5,050,507	708,711	70,840	15,961	96,981	0	0	0	0	0										
884		Total Plant In Service			99,348,000	99,348,000	84,428,406	11,847,365	1,184,205	266,819	1,621,204	0	0	0	0	0										
885																										
886		Accumulated Reserve for Depreciation																								
887		Underground Storage Plant Accum. Depr.																								
888		350 Land & Land Rights Accum. Depr.	U01		(3,000)	(3,000)	(2,149)	(545)	(99)	(29)	(177)	0	0	0	0	0										
889	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0										
890	U	Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0										
891	U	Sales Themes	0	E04	0	0	0	0	0	0	0	0	0	0	0	0										
892		351 Structures & Improvements Accum. Depr.	U01		(144,000)	(144,000)	(103,166)	(26,166)	(4,771)	(1,398)	(8,499)	0	0	0	0	0										
893	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0										
894	U	Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0										
895	U	Sales Themes	0	E04	0	0	0	0	0	0	0	0	0	0	0	0										
896		352 Wells Accum. Depr.	U01		(1,670,000)	(1,670,000)	(1,196,436)	(303,452)	(55,325)	(16,218)	(98,569)	0	0	0	0	0										
897	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0										
898	U	Throughput	100	E01	0	0	0	0	0	0	0	0	0	0	0	0										
899	U	Sales Themes	0	E04	0	0	0	0	0	0	0	0	0	0	0	0										
900		353 Lines Accum. Depr.	U01		(80,000)	(80,000)	0	0	0	0	0	0	0	0	0	0										
901	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0										

Natural Gas Utility

Idaho Jurisdiction

Functionalization and Classification

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
	Notes	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4		
						Sch 101	Sch 111	Sch 121	Sch 131	Sch 146							
902	U	Throughput	100	E01	(80,000)	(57,314)	(14,537)	(2,650)	(777)	(4,722)	0	0	0	0	0	0	0
903	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
904	354	Compressor Station Equip. Accum. Depr.	U01		(287,000)	0	0	0	0	0	0	0	0	0	0	0	0
905	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
906	U	Throughput	100	E01	(287,000)	(205,615)	(52,150)	(9,508)	(2,787)	(16,940)	0	0	0	0	0	0	0
907	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
908	355	Measuring & Regulating Equip. Accum. Depr.	U01		127,000	0	0	0	0	0	0	0	0	0	0	0	0
909	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
910	U	Throughput	100	E01	127,000	90,986	23,077	4,207	1,233	7,496	0	0	0	0	0	0	0
911	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
912	356	Purification Equipment Accum. Depr.	U01		(68,000)	0	0	0	0	0	0	0	0	0	0	0	0
913	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
914	U	Throughput	100	E01	(68,000)	(48,717)	(12,356)	(2,253)	(660)	(4,014)	0	0	0	0	0	0	0
915	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
916	357	Other Equipment Accum. Depr.	U01		(169,000)	0	0	0	0	0	0	0	0	0	0	0	0
917	U	Coincident Peak Firm	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0
918	U	Throughput	100	E01	(169,000)	(121,076)	(30,709)	(5,599)	(1,641)	(9,975)	0	0	0	0	0	0	0
919	U	Sales Therms	0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0
920	Total	Underground Storage Plant Accum. Depr			(2,294,000)	(1,643,487)	(416,837)	(75,998)	(22,278)	(135,400)	0	0	0	0	0	0	0
921																	
922		Distribution Plant Accumulated Depreciation															
923	374	Land & Land Rights Accum. Depr.	Input		0	0	0	0	0	0	0	0	0	0	0	0	0
924	D	Other Dist Plant	100	S05	(40,000)	0	0	0	0	0	0	0	0	0	0	0	0
925	375	Structures & Improvements Accum. Depr.	Input		(40,000)	0	0	0	0	0	0	0	0	0	0	0	0
926	D	Other Dist Plant	100	S05	(8,862,000)	(34,300)	(4,626)	(428)	(91)	(554)	0	0	0	0	0	0	0
927	376-SM	Mains Accum. Depr.	T01														
928	D	Coincident Peak - All	0	D01	0	0	0	0	0	0	0	0	0	0	0	0	0
929	D	Coincident Peak - Small Mains	52.19	D02	(4,625,078)	(3,790,882)	(834,196)	0	0	0	0	0	0	0	0	0	0
930	D	Throughput	0	E01	0	0	0	0	0	0	0	0	0	0	0	0	0
931	D	Therms - Small Mains	47.81	E06	(4,236,922)	(3,379,724)	(857,199)	0	0	0	0	0	0	0	0	0	0
932	D	Direct 131	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
933	D	Direct 146	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
934	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
935	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
936	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
937	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
938	376-LG	Mains Accum. Depr.	T02		(4,544,000)	0	0	0	0	0	0	0	0	0	0	0	0
939	D	Coincident Peak - All	52.19	D01	(2,371,514)	(1,750,102)	(385,116)	(96,352)	(14,290)	(125,654)	0	0	0	0	0	0	0
940	D	Coincident Peak - Small Mains	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
941	D	Throughput	47.81	E01	(2,172,486)	(1,556,431)	(394,757)	(71,972)	(21,098)	(128,228)	0	0	0	0	0	0	0
942	D	Therms - Small Mains	0	E06	0	0	0	0	0	0	0	0	0	0	0	0	0
943	D	Direct 131	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
944	D	Direct 146	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
945	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
946	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
947	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
948	Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

Natural Gas Utility
 Idaho Jurisdiction
 Functionalization and Classification

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Account	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
949	378 Meas & Reg Station Equip-Gen. Accum. Depr																	
950	D	0	T03	52.19	D01	(37,744)	(8,306)	(2,078)	(308)	(2,710)	0	0	0	0	0	0	0	0
951	D	0	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
952	D	47.81	0	0	E01	(33,567)	(8,514)	(1,552)	(455)	(2,765)	0	0	0	0	0	0	0	0
953	D	0	0	0	E06	0	0	0	0	0	0	0	0	0	0	0	0	0
954	D	0	0	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
955	D	0	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
956	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
957	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
958	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
959	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
960	379 Meas & Reg Station Equip-City Gate Accum.																	
961	D	0	T03	52.19	D01	(31,582)	(6,950)	(1,739)	(258)	(2,268)	0	0	0	0	0	0	0	0
962	D	0	0	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0
963	D	47.81	0	0	E01	(28,087)	(7,124)	(1,299)	(381)	(2,314)	0	0	0	0	0	0	0	0
964	D	0	0	0	E06	0	0	0	0	0	0	0	0	0	0	0	0	0
965	D	0	0	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0
966	D	0	0	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0
967	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
968	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
969	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
970	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
971	380 Services Accum. Depr.																	
972	D	0	T11	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
973	D	100	0	0	C02	(10,162,672)	(99,977)	(12,230)	(2,446)	(14,676)	0	0	0	0	0	0	0	0
974	D	0	0	0	C03	0	0	0	0	0	0	0	0	0	0	0	0	0
975	D	0	0	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
976	D	0	0	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
977	D	0	0	0	C06	0	0	0	0	0	0	0	0	0	0	0	0	0
978	D	0	0	0	C07	0	0	0	0	0	0	0	0	0	0	0	0	0
979	D	0	0	0	C08	0	0	0	0	0	0	0	0	0	0	0	0	0
980	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
981	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
982	381 Meters Accum. Depr.																	
983	D	0	T12	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
984	D	0	0	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0
985	D	100	0	0	C03	(1,988,648)	(273,891)	(14,017)	(4,718)	(11,726)	0	0	0	0	0	0	0	0
986	D	0	0	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0
987	D	0	0	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0
988	D	0	0	0	C06	0	0	0	0	0	0	0	0	0	0	0	0	0
989	D	0	0	0	C07	0	0	0	0	0	0	0	0	0	0	0	0	0
990	D	0	0	0	C08	0	0	0	0	0	0	0	0	0	0	0	0	0
991	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
992	Open	0	0	0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
993	382 Meter Installations Accum. Depr.																	
994	D	0	T13	0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
995	D	0	0	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3	(ab) Open4
996 D Meter Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0
997 D Regulator Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0
998 D Installations Cost				100	C05		0	0	0	0	0	0	0	0	0	0	0
999 D Ind Meas & Reg Cost				0	C06		0	0	0	0	0	0	0	0	0	0	0
1000 D Direct Sch 131				0	C07		0	0	0	0	0	0	0	0	0	0	0
1001 D Direct Sch 146				0	C08		0	0	0	0	0	0	0	0	0	0	0
1002 Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1003 Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1004 383 House Regulators Accum. Depr.				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1005 D All Customers				0	T14		0	0	0	0	0	0	0	0	0	0	0
1006 D Service Cost				0	C01		0	0	0	0	0	0	0	0	0	0	0
1007 D Meter Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0
1008 D Regulator Cost				100	C03		0	0	0	0	0	0	0	0	0	0	0
1009 D Installations Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0
1010 D Ind Meas & Reg Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0
1011 D Direct Sch 131				0	C06		0	0	0	0	0	0	0	0	0	0	0
1012 D Direct Sch 146				0	C07		0	0	0	0	0	0	0	0	0	0	0
1013 Open				0	C08		0	0	0	0	0	0	0	0	0	0	0
1014 Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1015 384 House Regulator Installations Accum. Depr.				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1016 D All Customers				0	T13		0	0	0	0	0	0	0	0	0	0	0
1017 D Service Cost				0	C01		0	0	0	0	0	0	0	0	0	0	0
1018 D Meter Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0
1019 D Regulator Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0
1020 D Installations Cost				100	C04		0	0	0	0	0	0	0	0	0	0	0
1021 D Ind Meas & Reg Cost				0	C05		0	0	0	0	0	0	0	0	0	0	0
1022 D Direct Sch 131				0	C06		0	0	0	0	0	0	0	0	0	0	0
1023 D Direct Sch 146				0	C07		0	0	0	0	0	0	0	0	0	0	0
1024 Open				0	C08		0	0	0	0	0	0	0	0	0	0	0
1025 Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1026 385 Industrial Meas & Reg Station Equip Accum.				0	xxx		(186,000)	0	0	0	0	0	0	0	0	0	0
1027 D All Customers				0	T15		0	0	0	0	0	0	0	0	0	0	0
1028 D Service Cost				0	C01		0	0	0	0	0	0	0	0	0	0	0
1029 D Meter Cost				0	C02		0	0	0	0	0	0	0	0	0	0	0
1030 D Regulator Cost				0	C03		0	0	0	0	0	0	0	0	0	0	0
1031 D Installations Cost				0	C04		0	0	0	0	0	0	0	0	0	0	0
1032 D Ind Meas & Reg Cost				100	C05		(186,000)	0	0	(97,895)	(19,579)	(68,526)	0	0	0	0	0
1033 D Direct Sch 131				0	C06		0	0	0	0	0	0	0	0	0	0	0
1034 D Direct Sch 146				0	C07		0	0	0	0	0	0	0	0	0	0	0
1035 Open				0	C08		0	0	0	0	0	0	0	0	0	0	0
1036 Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1037 387 Other Equipment Accum. Depr.				0	xxx		0	0	0	0	0	0	0	0	0	0	0
1038 D Other Dist Plant				100	Input		0	0	0	0	0	0	0	0	0	0	0
1039 Total Distribution Plant Accumulated I					S05		(26,397,000)	(22,793,740)	(2,880,654)	(299,560)	(63,624)	(359,421)	0	0	0	0	0
1040 General Plant Accumulated Depreciation							0	0	0	0	0	0	0	0	0	0	0
1041 Land & Land Rights Accum. Depr.							(2,000)	0	0	0	0	0	0	0	0	0	0
1042				Input			0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility Idaho Jurisdiction

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Functionalization and Classification

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
				Notes	Functional Allocation	Class	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4
1043 O General Plant Alloc					100	S03	(174,000)	(2,000)	(1,700)	(239)	(24)	(5)	(33)					
1044 390 Structures & Improvements Accum. Depr.					Input		(174,000)											
1045 O General Plant Alloc					100	S03	(797,000)	(174,000)	(147,869)	(20,750)	(2,074)	(467)	(2,839)					
1046 391 Office Furniture & Equipment Accum. Depr.					Input		(797,000)											
1047 O General Plant Alloc					100	S03	(137,000)	(797,000)	(677,310)	(95,043)	(9,500)	(2,141)	(13,006)					
1048 392 Transportation Equipment Accum. Depr.					Input		(137,000)											
1049 O General Plant Alloc					100	S03	(15,000)	(137,000)	(116,426)	(16,337)	(1,633)	(368)	(2,236)					
1050 393 Stores Equipment Accum. Depr.					Input		(15,000)											
1051 O General Plant Alloc					100	S03	(130,000)	(15,000)	(12,747)	(1,789)	(179)	(40)	(245)					
1052 394 Tools, Shop & Garage Equip. Accum. Depr.					Input		(130,000)											
1053 O General Plant Alloc					100	S03	(77,000)	(130,000)	(110,477)	(15,503)	(1,550)	(349)	(2,121)					
1054 395 Laboratory Equipment Accum. Depr.					Input		(77,000)											
1055 O General Plant Alloc					100	S03	(306,000)	(77,000)	(65,436)	(9,182)	(918)	(207)	(1,257)					
1056 396 Power Operated Equipment Accum. Depr.					Input		(306,000)											
1057 O General Plant Alloc					100	S03	(425,000)	(306,000)	(260,046)	(36,491)	(3,647)	(822)	(4,993)					
1058 397 Communication Equipment Accum. Depr.					Input		(425,000)											
1059 O General Plant Alloc					100	S03	(13,000)	(425,000)	(361,175)	(50,682)	(5,066)	(1,141)	(6,935)					
1060 398 Miscellaneous Equipment Accum. Depr.					Input		(13,000)											
1061 O General Plant Alloc					100	S03	(2,076,000)	(13,000)	(11,048)	(1,550)	(155)	(35)	(212)					
1062 Total General Plant Accumulated Depr					Input		(2,076,000)	(2,076,000)	(1,764,236)	(247,566)	(24,746)	(5,576)	(33,877)					
1063																		
1064 Total Accumulated Depreciation					Input		(30,767,000)	(30,767,000)	(26,201,463)	(3,545,057)	(400,303)	(91,478)	(528,698)					
1065																		
1066 Accumulated Amortization					Input		(297,000)	(297,000)	(252,398)	(35,418)	(3,540)	(798)	(4,847)					
1067 303.IX Miscellaneous-Computer Software					100	S03	(329,000)	(297,000)										
1068 O General Plant Alloc					100													
1069 Leasehold Improvements					Input													
1070 O General Plant Alloc					100	S03	0	(329,000)	(279,592)	(39,234)	(3,922)	(884)	(5,369)					
1071 Intangible Distribution Plant					Input		0											
1072 D Distribution Plant					100	S15	(626,000)	0	0	0	0	0	0					
1073 Total Accumulated Amortization					Input		(626,000)	(626,000)	(531,990)	(74,651)	(7,462)	(1,681)	(10,215)					
1074																		
1075 Net Plant					Input		67,955,000	67,955,000	57,694,953	8,227,656	776,440	173,660	1,082,291					
1076																		
1077 Accumulated Deferred Income Taxes					Input		(7,192,000)	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)					
1078 A Plant in Service					100	S17	(7,192,000)	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)					
1079 Total Accum Deferred Income Tax					Input		(7,192,000)	(7,192,000)	(6,111,941)	(857,654)	(85,727)	(19,316)	(117,362)					
1080																		
1081 Miscellaneous Rate Base Items					Input		(1,000)	(1,000)	(1,000)	0	0	0	0					
1082 Customer Advances					100	C10												
1083 D Direct Sch 101					Input													
1084 Gas Inventory					100	S14	1,572,000	1,572,000	1,126,226	285,644	52,079	15,267	92,785					
1085 U Underground Storage Plant					Input													
1086 Gain on Sale of Office Building					100	S03	(197,000)	(197,000)	(167,415)	(23,493)	(2,348)	(529)	(3,215)					
1087 O General Plant Alloc					100													
1088 Demand Side Management Investment					Input		941,000	491,108	362,422	79,752	19,953	2,959	26,021					
1089 DSM Coincident Peak - All					Input		52.19											

1 Assign
 2 Company Base Case
 3 Cost of Service Calculation
 4 WA Accepted Method
 5
 6
 7
 8

AVISTA UTILITIES
 Cost of Service Calculation
 For the Year Ended December 31, 2002

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Natural Gas Utility
 Idaho Jurisdiction

Account Description	(k) (l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	Functionalization and Classification								
								(s) Residential Service Sch 101	(t) Small Firm Service Sch 111	(u) Large Firm Service Sch 121	(v) Interrupt Service Sch 131	(w) Transport Service Sch 146	(x) Open	(y) Open1	(z) Open2	(aa) Open3
1090 DSM Throughput							449,892	81,749	14,904	4,369	26,554	0	0	0	0	0
1091 Open						0										
1092 Open						0										
1093 Total Miscellaneous Rate Base Items						2,315,000	2,315,000	423,653	84,588	22,066	142,145	0	0	0	0	0
1094																
1095 Total Rate Base						63,078,000	63,078,000	7,793,655	775,301	176,410	1,107,074	0	0	0	0	0
1096																
1097																
1098 Rate of Return						5.00%	5.00%	6.04%	6.27%	7.44%	7.88%					
1099																
1100 Non-Additive Input Items																
1101 -Interest Expense						2,902,000	2,902,000	358,559	35,669	8,116	50,933	0	0	0	0	0
1102 Rate Base																

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

Idaho Jurisdiction

Natural Gas Utility

1 Assign	2 Company Base Case	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	Source / Description
3 WA Accepted Method	4	Class Allocator	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4				
5 (bb) Class	6	Total														
7 Allocator	8															
9																
10	Commodity Allocators															
11 E01	Throughput	71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	0	0	0	Input from Proforma Revenue Study
12		100.000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
13 E02	Throughput Excl Spec Cont	71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	0	0	0	All Schedules Except Special Contract
14		100.000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
15 E03	Firm Therms	66,264,772	50,977,945	12,929,524	2,357,303	0	0	0	0	0	0	0	0	0	0	Firm Schedules 101-121
16		100.000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
17 E04	Sales Therms	66,955,802	50,977,945	12,929,524	2,357,303	691,030	0	0	0	0	0	0	0	0	0	Sales Schedules 101-131
18		100.000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
19 E05	Industrial Therms	7,248,184	0.000%	0.000%	0.000%	0.000%	0.000%	0	0	0	0	0	0	0	0	Schedules 121-146
20		100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
21 E06	Therms - Small Mains	63,907,469	50,977,945	12,929,524	0	0	0	0	0	0	0	0	0	0	0	Schedules 101-111
22		100.000%	79.768%	20.232%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
23 E07	Purchased Gas - Commodity	30,122,746	22,934,468	5,816,864	1,060,527	310,887	0	0	0	0	0	0	0	0	0	Input from Proforma Gas Supply
24		100.000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
25 E08	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
26 E09	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
27																
28	Demand Allocators															
29 D01	Coincident Peak - All	407,741	300,900	66,214	16,566	2,457	21,604	0	0	0	0	0	0	0	0	Input from Peak Study
30		100.000%	73.797%	16.239%	4.063%	0.603%	5.298%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
31 D02	Coincident Peak - Small Mains	367,114	300,900	66,214	0	0	0	0	0	0	0	0	0	0	0	Schedules 101-111
32		100.000%	81.964%	18.036%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
33 D03	Coincident Peak - Ind	40,627	0.000%	0.000%	16,566	2,457	21,604	0	0	0	0	0	0	0	0	Schedules 121-146
34		100.000%	0.000%	0.000%	40.776%	6.048%	53.176%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
35 D04	Coincident Peak Firm	383,680	300,900	66,214	16,566	0	0	0	0	0	0	0	0	0	0	Input from Peak Study
36		100.000%	78.425%	17.258%	4.318%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
37 D05	Purchased Gas - Demand	5,515,216	4,242,894	1,076,124	196,198	0	0	0	0	0	0	0	0	0	0	Input from Proforma Gas Supply
38		100.000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
39 D06	Direct 131	100	0	0	0	100	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 131
40 D07	Direct 146	100	0	0	0	0	100	0	0	0	0	0	0	0	0	Direct Assignment Schedule 146
41 D08	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Open
42																
43	Customer Allocators															
44 C01	All Customers	705,127	698,032	6,867	120	24	84	0	0	0	0	0	0	0	0	Unweighted Customers
45		100.000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
46 C02	Service Cost	706,915	698,032	6,867	840	168	1,008	0	0	0	0	0	0	0	0	Wtd Avg Service Cost
47		100.000%	98.743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
48 C03	Meter Cost	804,862	698,032	96,138	4,920	1,656	4,116	0	0	0	0	0	0	0	0	Weighted Average Meter Cost
49		100.000%	86.727%	11.945%	0.611%	0.206%	0.511%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
50 C04	Regulator Cost	705,127	698,032	6,867	120	24	84	0	0	0	0	0	0	0	0	Open
51		100.000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
52 C05	Installations Cost	705,127	698,032	6,867	120	24	84	0	0	0	0	0	0	0	0	Open
53		100.000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
54 C06	Ind Meas & Reg Cost	228	0	0	120	24	84	0	0	0	0	0	0	0	0	Schedules 121-146
55		100.000%	0.000%	0.000%	52.632%	10.526%	36.842%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

Idaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign
2 Company Base Case
3 WA Accepted Method
4

(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
Class	Description	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4	Open	Open	Open
C07	Direct Sch 131	24	0	0	24	0	0	0	0	0	0	0	0	0
C08	Direct Sch 146	84	0	0	0	84	0	0	0	0	0	0	0	0
C09	Open	0	0	0	0	0	0	0	0	0	0	0	0	0
C10	Direct Sch 101	698,032	698,032	0	0	0	0	0	0	0	0	0	0	0
	Number of Customers (Average)	58,761	58,169	10	2	7								
	Number of Customers (Annualized)	705,127	698,032	120	24	84								

Direct Assignment Schedule 131
Direct Assignment Schedule 146
Open
Direct Assignment Schedule 101

Input from Proforma Revenue Study

Customer Weightings
All Customers
Service Cost
Meter Cost
Regulator Cost
Installations Cost
Ind Meas & Reg Cost
Direct Sch 131
Direct Sch 146
Open
Direct Sch 101

Revenue Allocator Calculation
From Sale of Gas
From Transport of Gas
Open
Open

R01	R03	R02	R02	S01	S02	S03
51,396,000	40,114,000	480,718	34.312%	53,225,560	4,581,565	78,726,888
100.000%	78.049%	78.049%		84.381%	90.384%	84.982%
8,931,000	8,931,000	620,004	44.254%	7,793,655	352,037	11,047,329
17.377%	17.377%	12.956%	11.925%	12.356%	6.945%	11.925%
1,522,000	1,522,000	71,647	5.114%	775,301	60,764	1,104,242
2.961%	2.961%	1.647%	1.192%	1.229%	1.199%	1.192%
385,000	385,000	27,758	1.981%	176,410	14,076	248,803
0.749%	0.749%	0.749%	0.269%	0.280%	0.278%	0.269%
444,000	444,000	200,873	14.338%	1,107,074	60,557	1,511,738
0.864%	0.864%	0.864%	1.632%	1,755%	1.195%	1.632%

Rate Revenues
Input
Input
Input
Input

Income Tax Allocator Calculation
Revenues
Expenses w/o Income Tax
Interest Expense
Income Tax Allocator

(52,552,000)	(41,008,341)	(9,110,430)	(1,549,581)	(392,682)	(490,965)	
48,249,000	38,078,900	8,131,867	1,442,266	356,808	239,159	
2,902,000	2,448,723	358,559	35,669	8,116	50,933	
1,401,000	480,718	620,004	71,647	27,758	200,873	
100.000%	34.312%	44.254%	5.114%	1.981%	14.338%	

S01	S02	S03
63,078,000	5,069,000	92,639,000
100.000%	100.000%	100.000%
7,793,655	352,037	11,047,329
12.356%	6.945%	11.925%
775,301	60,764	1,104,242
1.229%	1.199%	1.192%
176,410	14,076	248,803
0.280%	0.278%	0.269%
1,107,074	60,557	1,511,738
1.755%	1.195%	1.632%

Summed Allocators
Rate Base
Admin & Gen Exp Alloc
General Plant Alloc

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction				(bp)
Company Base Case		Class Allocator Worksheet														Source / Description
WA Accepted Method		For the Year Ended December 31, 2002														
Assign	Class	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Class	Allocator	Name	Description	Total	Class Allocator	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	Source / Description
103	S04	Other Dist O&M Exp		1,892,000	1,624,745	1,624,745	190,843	34,618	7,496	34,298	0	0	0	0	0	Sum Lines 235 ~ 252, 259 ~ 278
104	S05	Other Dist Plant		100,000%	85,874%	10,087%	10,115,380	935,763	0.396%	1,813%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 857
105	S06	Mains & Services Plant		87,460,000	74,997,036	85,750%	11,566%	1,070%	0.228%	1,386%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 769 & 792 ~ 802
106	S07	Meters, Use Reg & Install Plan		100,000%	67,834,699	86,376%	8,999,613	629,589	131,984	938,115	0	0	0	0	0	Sum Lines 803 ~ 846
107	S08	Meas & Reg Plant-General		6,739,000	5,844,527	86,727%	804,950	41,194	13,865	34,463	0	0	0	0	0	Sum Lines 770 ~ 780
108	S09	Meas & Reg Plant-City Gate		1,246,000	906,677	72,767%	213,847	46,156	9,704	69,616	0	0	0	0	0	Sum Lines 781 ~ 791
109	S10	Other Customer Acctg Exp		100,000%	72,767%	72,767%	17,163%	3,704%	0.779%	5.587%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 285 ~ 304
110	S11	Other Customer Info Exp		2,045,000	1,989,445	97,283%	47,309	5,265	1.315	1,666	0	0	0	0	0	Sum Lines 310 ~ 321
111	S12	Other Sales Exp		100,000%	97,283%	97,283%	2,313%	0.257%	0.064%	0.081%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 327 ~ 338
112	S13	Labor Expense		230,000	227,686	98,994%	2,240	39	0.399%	2.853%	0.000%	0.000%	0.000%	0.000%	0.000%	Input from Labor Study
113	S14	Underground Storage Plant		100,000%	98,994%	98,994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 741
114	S15	Distribution Plant		3,362,342	3,004,641	89,362%	256,908	41,075	10,125	49,594	0	0	0	0	0	Line 860
115	S16	General Plant		100,000%	89,362%	89,362%	7,641%	1,222%	0.301%	1.475%	0.000%	0.000%	0.000%	0.000%	0.000%	Line 883 + Line 706
116	S17	Plant in Service		5,041,000	3,611,517	71,643%	915,988	167,002	48,956	297,537	0	0	0	0	0	Line 884
117	S18	Net Plant		87,598,000	75,115,371	85,750%	10,131,341	937,240	199,847	1,214,201	0	0	0	0	0	Line 1075
118	S19	Meas & Reg Plant-Industrial		100,000%	85,750%	85,750%	11,566%	1,070%	0.228%	1.386%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 847 ~ 857
119	S20	Services Plant		6,709,000	5,701,518	84,983%	800,036	79,963	18,016	109,467	0	0	0	0	0	Sum Lines 792 ~ 802
120	S21	Distribution Mains Plant		100,000%	84,983%	84,983%	11,925%	1,192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	Sum Lines 748 ~ 769
121	S22	Open		100,000%	84,982%	84,982%	11,925%	1,192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	Open
122	S23	Open		67,955,000	57,694,953	84,902%	8,227,656	776,440	173,660	1,082,291	0	0	0	0	0	
123	S24	Open		100,000%	84,902%	84,902%	12,108%	1,143%	0.256%	1.593%	0.000%	0.000%	0.000%	0.000%	0.000%	
124	S25	Open		376,000	0	0.000%	0.000%	0.000%	39,579	138,526	0	0	0	0	0	
125	S26	Open		100,000%	30,971,859	30,971,859	304,691	37,271	10,526%	36,842%	0.000%	0.000%	0.000%	0.000%	0.000%	
126	S27	Open		100,000%	98,743%	98,743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	
127	S28	Open		47,168,000	36,862,840	78,152%	8,694,923	592,318	124,530	893,390	0	0	0	0	0	
128	S29	Open		100,000%	78,152%	78,152%	18,434%	1,256%	0.264%	1.894%	0.000%	0.000%	0.000%	0.000%	0.000%	
129	S30	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
130	S31	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
131	S32	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
132	S33	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
133	S34	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
134	S35	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
135	S36	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
136	S37	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
137	S38	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
138	S39	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
139	S40	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
140	S41	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
141	S42	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
142	S43	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
143	S44	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
144	S45	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
145	S46	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
146	S47	Open		0	0	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

9 Production Function Factor Table (pfactor)

10 Class	Factor Name	P01	P02	P03	P04	P05
11	Total Factor	100	100	100	100	0
12 E01	Throughput	0	100	0	0	0
13 D04	Coincident Peak Firm	10	0	0	0	0
14 E04	Sales Therms	90	0	100	25	0
15 E01	Throughput	0	0	0	75	0
16 xxx	Open	0	0	0	0	0

Demand Storage Commodity Acct 807 Open

19 Underground Storage Function Factor Table (ufactor)

20 Class	Factor Name	U01	U02	U03	U04
21	Total Factor	100	100	0	0
22 D04	Coincident Peak Firm	0	0	0	0
23 E01	Throughput	100	20	0	0
24 E04	Sales Therms	0	80	0	0

26 Distribution Function Factor Table (dfactor1)

27 Class	Factor Name	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10
28	Total Factor	100	100	100	0	0	0	0	0	0	0
29 D01	Coincident Peak - All	0	52.19	52.19	0	0	0	0	0	0	0
30 D02	Coincident Peak - Small Mains	52.19	0	0	0	0	0	0	0	0	0
31 E01	Throughput	0	47.81	47.81	0	0	0	0	0	0	0
32 E06	Therms - Small Mains	47.81	0	0	0	0	0	0	0	0	0
33 D06	Direct 131	0	0	0	0	0	0	0	0	0	0
34 D07	Direct 146	0	0	0	0	0	0	0	0	0	0
35 xxx	Open	0	0	0	0	0	0	0	0	0	0
36 xxx	Open	0	0	0	0	0	0	0	0	0	0
37 xxx	Open	0	0	0	0	0	0	0	0	0	0
38 xxx	Open	0	0	0	0	0	0	0	0	0	0

376SM 376LG Peak&Avg Ind P&A

40 Distribution Function Factor Table (dfactor2)

41 Class	Factor Name	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20
42	Total Factor	100	100	100	100	100	0	0	0	0	0
43 C01	All Customers	0	0	0	0	0	0	0	0	0	0
44 C02	Service Cost	100	0	0	0	0	0	0	0	0	0
45 C03	Meter Cost	0	100	0	0	0	0	0	0	0	0
46 C04	Regulator Cost	0	0	0	100	0	0	0	0	0	0
47 C05	Installations Cost	0	0	100	0	0	0	0	0	0	0
48 C06	Ind Meas & Reg Cost	0	0	0	0	100	0	0	0	0	0
49 C07	Direct Sch 131	0	0	0	0	0	0	0	0	0	0
50 C08	Direct Sch 146	0	0	0	0	0	0	0	0	0	0
51 xxx	Open	0	0	0	0	0	0	0	0	0	0
52 xxx	Open	0	0	0	0	0	0	0	0	0	0

Services Meters Installations Regulators Ind M&R

AVISTA UTILITIES
Functional Allocation Tables
For the Year Ended December 31, 2002

1 Assign
2 Company Base Case
3 WA Accepted Method
4
5 (ah)
6
7
8

(aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax)

56 Customer Accounting Function Factor Table (afactor)

Class	Factor Name	K01	K02	K03	K04
57	Total Factor	100	100	0	0
58	All Customers	100	0	0	0
59	Uncollectibles Allocator	0	100	0	0
60	Open	0	0	0	0
61	Open	0	0	0	0
62	Uncollec	0	0	0	0

64 Customer Information Function Factor Table (ifactor)

Class	Factor Name	I01	I02	I03	I04
65	Total Factor	100	210	0	0
66	All Customers	100	77	0	0
67	Coincident Peak - All	0	69	0	0
68	Throughput	0	64	0	0
69	DSM	0	0	0	0

72 Sales Function Factor Table (sfactor)

Class	Factor Name	V01	V02	V03	V04
73	Total Factor	100	0	0	0
74	All Customers	100	0	0	0
75	Open	0	0	0	0
76	Open	0	0	0	0

79 Miscellaneous Function Factor Table (mfactor)

Class	Factor Name	M01	M02	M03	M04	M05	M06
80	Total Factor	100	100	100	100	444	235
81	Admin & Gen Exp Alloc	50	0	0	0	150	50
82	Throughput	50	0	0	0	150	50
83	Plant in Service	0	100	0	0	0	0
84	All Customers	0	0	0	0	144	0
85	Revenues From Retail Rates	0	0	100	0	0	136
86	Labor Expense	0	0	0	100	0	0
87	Plant Rel	0	0	0	0	0	0
88	Rev Rel	0	0	0	0	0	0
89	Labor Rel	0	0	0	100	0	0
	CSS Rent Com Fees	0	0	0	0	0	0

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4				
Operation & Maintenance Expenses																		
804-xx Purchased Gas Expense	5515	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P Purchased Gas - Demand	30123	E07																
807-00 Purchased Gas Expense			55,123															
P Throughput	0	E01																
P Coincident Peak Firm	0	D04																
P Sales Therms	25	E04		13,781	10,492	2,661	485	142	0	0	0	0	0	0	0	0	0	0
P Throughput	75	E01		41,342	29,619	7,512	1,370	401	2,440	0	0	0	0	0	0	0	0	0
P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
813-00 Other Gas Expenses			38,144															
P Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P Sales Therms	100	E04		38,144	29,042	7,366	1,343	394	0	0	0	0	0	0	0	0	0	0
P Throughput	0	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P Open	0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purchased Gas Expenses			93,267	93,267	69,153	17,539	3,198	937	2,440	0	0	0	0	0	0	0	0	0
Underground Storage Expenses																		
814-OP Supervision & Engineering			2,924															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Throughput	100	E01		2,924	2,095	531	97	28	173	0	0	0	0	0	0	0	0	0
U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
815-OP Maps & Records			0															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Throughput	100	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
816-OP Wells Expenses			0															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Throughput	100	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
817-OP Lines Expenses			0															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Throughput	100	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
818-OP Compressor Station Expenses			0															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Throughput	100	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
819-OP Compressor Station Fuel & Power			0															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Throughput	100	E01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
U Sales Therms	0	E04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
820-OP Measuring & Regulator Station			0															
U Coincident Peak Firm	0	D04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility

Idaho Jurisdiction

19-Jan-04
 10:04 AM

Functionalization and Classification

Account Description	(k) (l) (m)	(n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab)	Notes	(o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab)	Functional Allocation	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport	Open	Open1	Open2	Open3	Open4	
																			(n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab)
54 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 821-OP Purification Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 824-OP Other Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64 825-OP Storage Well Royalties & Rents		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68 826-OP Rents		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72 830-MT Supervision & Engineering		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76 831-MT Maps & Records		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 832-MT Wells Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84 833-MT Lines Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88 834-MT Compressor Station Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92 835-MT Compressor Station Fuel & Power		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95 U Sales Therms		0	E04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96 836-MT Measuring and Regulator Station Expenses		U01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97 U Coincident Peak Firm		0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98 U Throughput		100	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

1 Assign Labor
2 Company Base Case
3 WA Accepted Method
4

Functionalization and Classification

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
99 U Sales Therms					0	E04	0	0	0	0	0	0	0	0	0	0	0	0
100 837-MT Other Equipment					U01		0	0	0	0	0	0	0	0	0	0	0	0
101 U Coincident Peak Firm					0	D04	0	0	0	0	0	0	0	0	0	0	0	0
102 U Throughput					100	E01	0	0	0	0	0	0	0	0	0	0	0	0
103 U Sales Therms					0	E04	0	0	0	0	0	0	0	0	0	0	0	0
104 Total Underground Storage Expenses							2,924	2,924	2,095	531	97	28	173	0	0	0	0	0
105																		
106 Distribution Expenses																		
107 Operation Expense																		
108 870-OP Supervision & Engineering					Input	S15	74,812	74,812	64,151	8,653	800	171	1,037	0	0	0	0	0
109 D Distribution Plant					Input		0	0	0	0	0	0	0	0	0	0	0	0
110 871-OP Distribution Load Dispatching					Input	E01	0	0	0	0	0	0	0	0	0	0	0	0
111 D Throughput					Input		0	0	0	0	0	0	0	0	0	0	0	0
112 872-OP Compressor Station Labor & Expenses					Input	xxx	0	0	0	0	0	0	0	0	0	0	0	0
113 D Open					Input		354,951	354,951	306,593	40,676	2,846	597	4,240	0	0	0	0	0
114 874-OP Mains & Services Expense					Input	S06	7,812	7,812	5,685	1,341	289	61	436	0	0	0	0	0
115 D Mains & Services Plant					Input	S08	1,398	1,398	0	0	736	147	515	0	0	0	0	0
116 875-OP Measuring & Regulating Stations-General					Input	S19	22,669	22,669	16,496	3,891	840	177	1,267	0	0	0	0	0
117 D Meas & Reg Plant-General					Input		7,812	7,812	5,685	1,341	289	61	436	0	0	0	0	0
118 876-OP Measuring & Regulating Stations-Industrial					Input	S09	22,669	22,669	16,496	3,891	840	177	1,267	0	0	0	0	0
119 D Meas & Reg Plant-Industrial					Input		1,398	1,398	0	0	736	147	515	0	0	0	0	0
120 877-OP Measuring & Regulating Stations-City Gate					Input	S07	235,399	235,399	204,154	28,118	1,439	484	1,204	0	0	0	0	0
121 D Meas & Reg Plant-City Gate					Input		223,613	223,613	221,363	2,178	38	8	27	0	0	0	0	0
122 878-OP Meters & House Regulators Expenses					Input	C05	166,112	166,112	143,693	16,496	2,669	583	2,671	0	0	0	0	0
123 D Meters, Hse Reg & Install Plant					Input	S04	0	0	0	0	0	0	0	0	0	0	0	0
124 879-OP Customer Installations					Input	S04	0	0	0	0	0	0	0	0	0	0	0	0
125 D Installations Cost					Input		1,086,766	1,086,766	962,135	101,351	9,657	2,227	11,397	0	0	0	0	0
126 880-OP Other Distribution Expense					Input		166,112	166,112	143,693	16,496	2,669	583	2,671	0	0	0	0	0
127 D Other Dist O&M Exp					Input		0	0	0	0	0	0	0	0	0	0	0	0
128 881-OP Rents					Input		0	0	0	0	0	0	0	0	0	0	0	0
129 D Other Dist O&M Exp					Input		0	0	0	0	0	0	0	0	0	0	0	0
130 Total Distribution Operation Expense					Input		1,086,766	1,086,766	962,135	101,351	9,657	2,227	11,397	0	0	0	0	0
131 Maintenance Expense					Input		336	336	288	39	4	1	5	0	0	0	0	0
132 885-MT Supervision & Engineering					Input	S15	1,007	1,007	864	116	11	2	14	0	0	0	0	0
133 D Distribution Plant					Input		0	0	0	0	0	0	0	0	0	0	0	0
134 886-MT Structures & Improvements					Input	S05	82,729	82,729	64,655	15,250	1,039	218	1,567	0	0	0	0	0
135 D Other Dist Plant					Input		0	0	0	0	0	0	0	0	0	0	0	0
136 887-MT Mains					Input	S21	0	0	0	0	0	0	0	0	0	0	0	0
137 D Distribution Mains Plant					Input		0	0	0	0	0	0	0	0	0	0	0	0
138 888-MT Compressor Station Equipment					Input	xxx	28,084	28,084	20,436	4,820	1,040	219	1,569	0	0	0	0	0
139 D Open					Input		17,606	17,606	0	0	9,266	1,853	6,486	0	0	0	0	0
140 889-MT Measuring & Regulating Stations-General					Input	S08	0	0	0	0	0	0	0	0	0	0	0	0
141 D Meas & Reg Plant-General					Input		0	0	0	0	0	0	0	0	0	0	0	0
142 890-MT Measuring & Regulating Stations-Industrial					Input	S19	0	0	0	0	0	0	0	0	0	0	0	0
143 D Meas & Reg Plant-Industrial					Input		0	0	0	0	0	0	0	0	0	0	0	0

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	Functionalization and Classification				(ab)		
											(u)	(v)	(w)	(x)		(y)	(z)
				Notes	Functional	Class	Proforma	Functional	Residential	Small Firm	Large Firm	Interrupt	Transport				
				Allocation	Allocation	Allocator	Totals	Totals	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open1	Open2	Open3	Open4
144 891-MT Measuring & Regulating Stations-City Gate				Input	100	S09	5,134	5,134	3,736	881	190	40	287	0	0	0	0
145 D Meas & Reg Plant-City Gate				Input	100	S20	36,243	36,243	35,788	352	43	9	52	0	0	0	0
146 892-MT Services				Input	100	S07	104,574	104,574	90,694	12,491	639	215	535	0	0	0	0
147 D Services Plant				Input	100	S15	0	0	0	0	0	0	0	0	0	0	0
148 893-MT Meters & House Regulators				Input	100		0	0	0	0	0	0	0	0	0	0	0
149 D Meters, Hse Reg & Install Plant				Input	100		0	0	0	0	0	0	0	0	0	0	0
150 894-MT Other Equipment				Input	100		0	0	0	0	0	0	0	0	0	0	0
151 D Distribution Plant				Input	100		0	0	0	0	0	0	0	0	0	0	0
152 Total Distribution Maintenance Expense							275,713	275,713	216,459	33,950	12,232	2,557	10,514	0	0	0	0
153 Total Distribution Expense							1,362,479	1,362,479	1,178,594	135,300	21,889	4,784	21,911	0	0	0	0
154																	
155 Customer Accounting Expenses																	
156 901-OP Supervision				Input	100	C01	15,419	15,419	15,264	150	3	1	2	0	0	0	0
157 C All Customers				Input	100	K01	309,837	309,837	306,719	3,017	53	11	37	0	0	0	0
158 902-OP Meter Reading				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
159 C All Customers				Input	100	R03	0	0	0	0	0	0	0	0	0	0	0
160 R Uncollectibles Allocator				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
161 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
162 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
163 903-OP Customer Records & Collection				Input	100	K01	605,378	605,378	599,287	5,896	103	21	72	0	0	0	0
164 C All Customers				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
165 R Uncollectibles Allocator				Input	100	R03	0	0	0	0	0	0	0	0	0	0	0
166 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
167 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
168 904-OP Uncollectible Accounts				Input	100	K02	0	0	0	0	0	0	0	0	0	0	0
169 C All Customers				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
170 R Uncollectibles Allocator				Input	100	R03	0	0	0	0	0	0	0	0	0	0	0
171 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
172 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
173 905-OP Misc Customer Accounts Expenses				Input	100	K01	33,166	33,166	32,832	323	6	1	4	0	0	0	0
174 C All Customers				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
175 R Uncollectibles Allocator				Input	100	R03	0	0	0	0	0	0	0	0	0	0	0
176 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
177 C Open				Input	100	xxx	0	0	0	0	0	0	0	0	0	0	0
178 Total Customer Accounting Expenses							963,800	963,800	954,102	9,386	164	33	115	0	0	0	0
179																	
180 Customer Information Expense																	
181 907-OP Supervision				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
182 C All Customers				Input	100	K01	52,944	52,944	52,411	516	9	2	6	0	0	0	0
183 908-OP Customer Assistance Expenses				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
184 C All Customers				Input	100	D01	0	0	0	0	0	0	0	0	0	0	0
185 DSM Coincident Peak - All				Input	100	E01	0	0	0	0	0	0	0	0	0	0	0
186 DSM Throughput				Input	100		0	0	0	0	0	0	0	0	0	0	0
187 909-OP Advertising				Input	100	C01	0	0	0	0	0	0	0	0	0	0	0
188 C All Customers				Input	100		0	0	0	0	0	0	0	0	0	0	0

Natural Gas Utility

Idaho Jurisdiction

AVISTA UTILITIES
Cost of Service Calculation
For the Year Ended December 31, 2002

Functionalization and Classification

1 Assign Labor
2 Company Base Case
3 WA Accepted Method

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
189 DSM Coincident Peak - All					0	D01		0	0	0	0	0	0	0	0	0	0	0
190 DSM Throughput					0	E01		0	0	0	0	0	0	0	0	0	0	0
191 910-OP Misc Customer Service & Info Expense					101													
192 C All Customers					100	C01		5,099	5,048	50	1	0	1	0	0	0	0	0
193 DSM Coincident Peak - All					0	D01		0	0	0	0	0	0	0	0	0	0	0
194 DSM Throughput					0	E01		0	0	0	0	0	0	0	0	0	0	0
195 Total Customer Information Expense					58,043			58,043	57,459	565	10	2	7	0	0	0	0	0
196																		
197 Sales Expenses																		
198 911-OP Supervision					Sum			5,884	5,825	57	1	0	1	0	0	0	0	0
199 C All Customers					V01	C01												
200 912-OP Demonstrating & Selling Expenses					100	C01		110,288	109,178	1,074	19	4	13	0	0	0	0	0
201 C All Customers					0	xxx		0	0	0	0	0	0	0	0	0	0	0
202 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
203 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
204 913-OP Advertising Expenses					V01			3,363	3,329	33	1	0	0	0	0	0	0	0
205 C All Customers					100	C01												
206 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
207 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
208 916-OP Misc Sales Expenses					V01			6,476	6,411	63	1	0	1	0	0	0	0	0
209 C All Customers					100	C01												
210 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
211 C Open					0	xxx		0	0	0	0	0	0	0	0	0	0	0
212 Total Sales Expenses					126,011			126,011	124,743	1,227	21	4	15	0	0	0	0	0
213																		
214 Subtotal Expenses					2,606,524			2,606,524	2,386,146	164,549	25,379	5,789	24,661	0	0	0	0	0
215																		
216 Administrative & General Expenses																		
217 920-OP Admin. & General Salaries					M01			555,793	254,401	17,544	2,706	617	2,629	0	0	0	0	0
218 O Admin & Gen Exp Alloc					50	S02												
219 O Throughput					50	E01												
220 O Plant in Service					0	S17												
221 C All Customers					0	C01												
222 R Revenues From Retail Rates					0	R01												
223 O Open					0	xxx												
224 921-OP Office Supplies & Expenses					M01			0	0	0	0	0	0	0	0	0	0	0
225 O Admin & Gen Exp Alloc					50	S02												
226 O Throughput					50	E01												
227 O Plant in Service					0	S17												
228 C All Customers					0	C01												
229 R Revenues From Retail Rates					0	R01												
230 O Open					0	xxx												
231 922-OP Admin. Expenses Transferred - Credit					M01			0	0	0	0	0	0	0	0	0	0	0
232 O Admin & Gen Exp Alloc					50	S02												
233 O Throughput					50	E01												

(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121	Interrupt Service Sch 131	Transport Service Sch 146	Open	Open1	Open2	Open3	Open4		
234	O	Plant in Service	S17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237	O	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	923-OP	Outside Services Employed	M01	823	0	0	0	0	0	0	0	0	0	0	0	0	0
239	O	Admin & Gen Exp Alloc	S02	0	412	377	26	4	1	4	0	0	0	0	0	0	0
240	O	Throughput	E01	0	412	295	75	14	4	24	0	0	0	0	0	0	0
241	O	Plant in Service	S17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
242	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
244	O	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
245	924-OP	Property Insurance Premium	M02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
246	O	Admin & Gen Exp Alloc	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
247	O	Throughput	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248	O	Plant in Service	S17	100	0	0	0	0	0	0	0	0	0	0	0	0	0
249	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251	O	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	925-OP	Injuries & Damages	M01	10,799	0	0	0	0	0	0	0	0	0	0	0	0	0
253	O	Admin & Gen Exp Alloc	S02	0	5,400	4,943	341	53	12	51	0	0	0	0	0	0	0
254	O	Throughput	E01	0	5,400	3,868	981	179	52	319	0	0	0	0	0	0	0
255	O	Plant in Service	S17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
257	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
258	O	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
259	926-OP	Employee Pension & Benefits	M04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260	O	Admin & Gen Exp Alloc	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	O	Throughput	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262	O	Plant in Service	S17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
263	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
265	O	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266	927-OP	Franchise Requirements	M03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267	O	Admin & Gen Exp Alloc	S02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	O	Throughput	E01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269	O	Plant in Service	S17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272	O	Open	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273	928-OP	Regulatory Commission Expenses	M01	62,449	0	0	0	0	0	0	0	0	0	0	0	0	0
274	O	Admin & Gen Exp Alloc	S02	0	31,225	28,585	1,971	304	69	295	0	0	0	0	0	0	0
275	O	Throughput	E01	0	31,225	22,370	5,674	1,034	303	1,843	0	0	0	0	0	0	0
276	O	Plant in Service	S17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
277	C	All Customers	C01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
278	R	Revenues From Retail Rates	R01	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Account Description	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	Functionalization and Classification				(ab)			
											Notes Functional Allocation	Class Allocator	Proforma Totals	Functional Totals		Residential Service Sch 101	Small Firm Service Sch 111	Large Firm Service Sch 121
279 O Open				0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
280 930-OP Miscellaneous & General Expense				M01			73,057											
281 O Admin & Gen Exp Alloc				50	S02			36,529	33,440	2,306	356	81	346	0	0	0	0	0
282 O Throughput				50	E01			36,529	26,170	6,638	1,210	355	2,156	0	0	0	0	0
283 O Plant in Service				0	S17			0	0	0	0	0	0	0	0	0	0	0
284 C All Customers				0	C01			0	0	0	0	0	0	0	0	0	0	0
285 R Revenues From Retail Rates				0	R01			0	0	0	0	0	0	0	0	0	0	0
286 O Open				0	xxx			0	0	0	0	0	0	0	0	0	0	0
287 931-OP Rents				M05			0											
288 O Admin & Gen Exp Alloc				150	S02			0	0	0	0	0	0	0	0	0	0	0
289 O Throughput				150	E01			0	0	0	0	0	0	0	0	0	0	0
290 O Plant in Service				0	S17			0	0	0	0	0	0	0	0	0	0	0
291 C All Customers				144	C01			0	0	0	0	0	0	0	0	0	0	0
292 R Revenues From Retail Rates				0	R01			0	0	0	0	0	0	0	0	0	0	0
293 O Open				0	xxx			0	0	0	0	0	0	0	0	0	0	0
294 935-MT Maintenance of General Plant				M02			52,897											
295 O Admin & Gen Exp Alloc				0	S02			0	0	0	0	0	0	0	0	0	0	0
296 O Throughput				0	E01			0	0	0	0	0	0	0	0	0	0	0
297 O Plant in Service				100	S17			52,897	44,953	6,308	631	142	863	0	0	0	0	0
298 C All Customers				0	C01			0	0	0	0	0	0	0	0	0	0	0
299 R Revenues From Retail Rates				0	R01			0	0	0	0	0	0	0	0	0	0	0
300 O Open				0	xxx			0	0	0	0	0	0	0	0	0	0	0
301 Total Administrative & General Expenses							755,818	755,818	618,495	92,359	15,696	4,336	24,933	0	0	0	0	0
302																		
303 Total Operating & Maintenance Expenses							3,362,342	3,362,342	3,004,641	256,908	41,075	10,125	49,594	0	0	0	0	0

Idaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign Labor
2 Company Base Case
3 WA Accepted Method

5	(bb) (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
6	Class	Allocator	Total	Sch 101	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	Source / Description
9	Commodity Allocators													
11	E01	E01	71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	Input from Proforma Revenue Study
12			100.0000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	
13	E02	E02	71,155,653	50,977,945	12,929,524	2,357,303	691,030	4,199,851	0	0	0	0	0	All Schedules Except Special Contract
14			100.0000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	
15	E03	E03	66,264,772	50,977,945	12,929,524	2,357,303	0	0	0	0	0	0	0	Firm Schedules 101-121
16			100.0000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
17	E04	E04	66,955,802	50,977,945	12,929,524	2,357,303	691,030	0	0	0	0	0	0	Sales Schedules 101-131
18			100.0000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
19	E05	E05	7,248,184	0	0	2,357,303	691,030	4,199,851	0	0	0	0	0	Schedules 121-146
20			100.0000%	0.000%	0.000%	32.523%	9.534%	57.943%	0.000%	0.000%	0.000%	0.000%	0.000%	
21	E06	E06	63,907,469	50,977,945	12,929,524	0	0	0	0	0	0	0	0	Schedules 101-111
22			100.0000%	79.768%	20.232%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
23	E07	E07	30,122,746	22,934,468	5,816,864	1,060,527	310,887	0	0	0	0	0	0	Input from Proforma Gas Supply
24			100.0000%	76.137%	19.311%	3.521%	1.032%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
25	E08	E08	0	0	0	0	0	0	0	0	0	0	0	Open
26	E09	E09	0	0	0	0	0	0	0	0	0	0	0	Open
27														
28	Demand Allocators													
29	D01	D01	407,741	300,900	66,214	16,566	2,457	21,604	0	0	0	0	0	Input from Peak Study
30			100.0000%	73.797%	16.239%	4.063%	0.603%	5.298%	0.000%	0.000%	0.000%	0.000%	0.000%	
31	D02	D02	367,114	300,900	66,214	0	0	0	0	0	0	0	0	Schedules 101-111
32			100.0000%	81.964%	18.036%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
33	D03	D03	40,627	0	0	16,566	2,457	21,604	0	0	0	0	0	Schedules 121-146
34			100.0000%	0.000%	0.000%	40.776%	6.048%	53.176%	0.000%	0.000%	0.000%	0.000%	0.000%	
35	D04	D04	383,680	300,900	66,214	16,566	0	0	0	0	0	0	0	Input from Peak Study
36			100.0000%	78.425%	17.258%	4.318%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
37	D05	D05	5,515,216	4,242,894	1,076,124	196,198	0	0	0	0	0	0	0	Input from Proforma Gas Supply
38			100.0000%	76.931%	19.512%	3.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
39	D06	D06	100	0	0	0	100	0	0	0	0	0	0	Direct Assignment Schedule 131
40	D07	D07	100	0	0	0	0	100	0	0	0	0	0	Direct Assignment Schedule 146
41	D08	D08	0	0	0	0	0	0	0	0	0	0	0	Open
42														
43	Customer Allocators													
44	C01	C01	705,127	698,032	6,867	120	24	84	0	0	0	0	0	Unweighted Customers
45			100.0000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	
46	C02	C02	706,915	698,032	6,867	840	168	1,008	0	0	0	0	0	Wtd Avg Service Cost
47			100.0000%	98.743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	
48	C03	C03	804,862	698,032	96,138	4,920	1,656	4,116	0	0	0	0	0	Weighted Average Meter Cost
49														
50	C04	C04	705,127	698,032	6,867	120	24	84	0	0	0	0	0	Open
51														
52	C05	C05	705,127	698,032	6,867	120	24	84	0	0	0	0	0	Open
53														

AVISTA UTILITIES
Class Allocator Worksheet
For the Year Ended December 31, 2002

1 Assign Labor
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4
5 (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp)
6 Class
7 Allocator
8 Name Description
9
10 Ind Meas & Reg Cost
11 Direct Sch 131
12 Direct Sch 146
13 Open
14 Direct Sch 101
15
16 Number of Customers (Average)
17 Number of Customers (Annualize)

Natural Gas Utility		Idaho Jurisdiction												
(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
Class	Allocator	Total	Class Allocator	Residential Service	Sch 101	Small Firm Service	Sch 111	Large Firm Service	Sch 121	Interrupt Service	Sch 131	Transport Service	Sch 146	Source / Description
54	C06	228	0	0	0	0	0	0	0	0	0	0	0	Schedules 121-146
55		100.0000%	0.0000%	0.0000%	0.0000%	52.632%	10.526%	36.842%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
56	C07	24	0	0	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 131
57	C08	84	0	0	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 146
58	C09	0	0	0	0	0	0	0	0	0	0	0	0	Open
59	C10	698,032	698,032	0	0	0	0	0	0	0	0	0	0	Direct Assignment Schedule 101
60														
61		58,761	58,169	572	7	10	2	7	0	0	0	0	0	Input from Proforma Revenue Study
62		705,127	698,032	6,867	84	120	24	84	0	0	0	0	0	
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														
73														
74														
75														
76														
77														
78														
79														
80		50,952,000	40,114,000	8,931,000	1,522,000	385,000	0	0	0	0	0	0	0	Input
81		444,000	0	0	0	444,000	0	0	0	0	0	0	0	Input
82		0	0	0	0	0	0	0	0	0	0	0	0	Input
83		0	0	0	0	0	0	0	0	0	0	0	0	Input
84	R01	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000	0	0	0	0	0	0	Rate Revenues
85		100.0000%	78.049%	17.377%	2.961%	0.749%	0.864%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
86	R03	51,396,000	40,114,000	8,931,000	1,522,000	385,000	444,000	0	0	0	0	0	0	Input
87		100.0000%	78.049%	17.377%	2.961%	0.749%	0.864%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
88														
89														
90		(52,552,000)	(41,008,341)	(9,110,430)	(1,549,581)	(392,682)	(490,965)	0	0	0	0	0	0	Line 695
91		48,249,000	38,078,900	8,131,867	1,442,266	356,808	239,159	0	0	0	0	0	0	Line 655
92		2,902,000	2,448,723	358,559	35,669	8,116	50,933	0	0	0	0	0	0	Line 1102
93	R02	(103,703,000)	(81,535,965)	(17,600,857)	(3,027,516)	(757,606)	(781,056)	0	0	0	0	0	0	= Rev - Exp - Int
94		100.0000%	78.624%	16.972%	2.919%	0.731%	0.753%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
95														
96														
97	S01	63,078,000	53,225,560	7,793,655	775,301	176,410	1,107,074	0	0	0	0	0	0	Line 1095
98		100.0000%	84.381%	12.356%	1.229%	0.280%	1.755%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	

Natural Gas Utility
Idaho Jurisdiction

AVISTA UTILITIES
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For the Year Ended December 31, 2002

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Class Allocator	(bb) (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)
Name	Description	Total	Class Allocator	Residential Service	Small Firm Service	Large Firm Service	Interrupt Service	Transport Service	Open	Open1	Open2	Open3	Open4	Source / Description
99	S02	Admin & Gen Exp Alloc	2,606,524	2,386,146	164,549	25,379	5,789	Sch 146	0	0	0	0	0	Labor Line 214 - Sum Lines 10 ~ 12
100			100.0000%	91.545%	6.313%	0.974%	0.222%	0.946%	0.000%	0.000%	0.000%	0.000%	0.000%	
101	S03	General Plant Alloc	92,639,000	78,726,888	11,047,329	1,104,242	248,803	1,511,738	0	0	0	0	0	Line 741 + Line 860
102			100.0000%	84.982%	11.925%	1.192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	
103	S04	Other Dist O&M Exp	1,196,367	1,034,901	118,805	19,220	4,201	19,240	0	0	0	0	0	Labor Sum Lines 108 ~ 125, 132 ~ 151
104			100.0000%	86.504%	9.930%	1.607%	0.351%	1.608%	0.000%	0.000%	0.000%	0.000%	0.000%	
105	S05	Other Dist Plant	87,460,000	74,997,036	10,115,380	935,763	199,533	1,212,288	0	0	0	0	0	Sum Lines 748 ~ 857
106			100.0000%	85.750%	11.566%	1.070%	0.228%	1.386%	0.000%	0.000%	0.000%	0.000%	0.000%	
107	S06	Mains & Services Plant	78,534,000	67,834,699	8,999,613	629,589	131,984	938,115	0	0	0	0	0	Sum Lines 748 ~ 769 & 792 ~ 802
108			100.0000%	86.376%	11.460%	0.802%	0.168%	1.195%	0.000%	0.000%	0.000%	0.000%	0.000%	
109	S07	Meters, Hse Reg & Install Plant	6,739,000	5,844,527	804,950	41,194	13,865	34,463	0	0	0	0	0	Sum Lines 803 ~ 846
110			100.0000%	86.727%	11.945%	0.611%	0.206%	0.511%	0.000%	0.000%	0.000%	0.000%	0.000%	
111	S08	Meas & Reg Plant-General	1,246,000	906,677	213,847	46,156	9,704	69,616	0	0	0	0	0	Sum Lines 770 ~ 780
112			100.0000%	72.767%	17.163%	3.704%	0.779%	5.587%	0.000%	0.000%	0.000%	0.000%	0.000%	
113	S09	Meas & Reg Plant-City Gate	565,000	411,134	96,969	20,929	4,400	31,568	0	0	0	0	0	Sum Lines 781 ~ 791
114			100.0000%	72.767%	17.163%	3.704%	0.779%	5.587%	0.000%	0.000%	0.000%	0.000%	0.000%	
115	S10	Other Customer Accg Exp	948,381	938,838	9,236	161	32	113	0	0	0	0	0	Labor Sum Lines 158 ~ 177
116			100.0000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	
117	S11	Other Customer Info Exp	58,043	57,459	565	10	2	7	0	0	0	0	0	Labor Sum Lines 183 ~ 194
118			100.0000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	
119	S12	Other Sales Exp	120,127	118,918	1,170	20	4	14	0	0	0	0	0	Labor Sum Lines 200 ~ 211
120			100.0000%	98.994%	0.974%	0.017%	0.003%	0.012%	0.000%	0.000%	0.000%	0.000%	0.000%	
121	S13	O & M Expense	3,362,342	3,004,641	256,908	41,075	10,125	49,594	0	0	0	0	0	Labor Line 303
122			100.0000%	89.362%	7.641%	1.222%	0.301%	1.475%	0.000%	0.000%	0.000%	0.000%	0.000%	
123	S14	Underground Storage Plant	5,041,000	3,611,517	915,988	167,002	48,956	297,537	0	0	0	0	0	Line 741
124			100.0000%	71.643%	18.171%	3.313%	0.971%	5.902%	0.000%	0.000%	0.000%	0.000%	0.000%	
125	S15	Distribution Plant	87,598,000	75,115,371	10,131,341	937,240	199,847	1,214,201	0	0	0	0	0	Line 860
126			100.0000%	85.750%	11.566%	1.070%	0.228%	1.386%	0.000%	0.000%	0.000%	0.000%	0.000%	
127	S16	General Plant	6,709,000	5,701,518	800,036	79,963	18,016	109,467	0	0	0	0	0	Line 883 + Line 706
128			100.0000%	84.983%	11.925%	1.192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	
129	S17	Plant in Service	99,348,000	84,428,406	11,847,365	1,184,205	266,819	1,621,204	0	0	0	0	0	Line 884
130			100.0000%	84.982%	11.925%	1.192%	0.269%	1.632%	0.000%	0.000%	0.000%	0.000%	0.000%	
131	S18	Net Plant	67,955,000	57,694,953	8,227,656	776,440	173,660	1,082,291	0	0	0	0	0	Line 1075
132			100.0000%	84.902%	12.108%	1.143%	0.256%	1.593%	0.000%	0.000%	0.000%	0.000%	0.000%	
133	S19	Meas & Reg Plant-Industrial	376,000	0	0	197,895	39,579	138,526	0	0	0	0	0	Sum Lines 847 ~ 857
134			100.0000%	0.000%	0.000%	52.632%	10.526%	36.842%	0.000%	0.000%	0.000%	0.000%	0.000%	
135	S20	Services Plant	31,366,000	30,971,859	304,691	37,271	7,454	44,725	0	0	0	0	0	Sum Lines 792 ~ 802
136			100.0000%	98.743%	0.971%	0.119%	0.024%	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	
137	S21	Distribution Mains Plant	47,168,000	36,862,840	8,694,923	592,318	124,530	893,390	0	0	0	0	0	Sum Lines 748 ~ 769
138			100.0000%	78.152%	18.434%	1.256%	0.264%	1.894%	0.000%	0.000%	0.000%	0.000%	0.000%	
139	S22	Open	0	0	0	0	0	0	0	0	0	0	0	Open
140			0	0	0	0	0	0	0	0	0	0	0	

	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)
9 Production Function Factor Table (pfactor)															
10 Class Factor Name	P01	P02	P03	P04	P05										
11 Total Factor	100	100	100	100	0										
12 E01 Throughput	0	100	0	0	0										
13 D04 Coincident Peak Firm	10	0	0	0	0										
14 E04 Sales Therms	90	0	100	25	0										
15 E01 Throughput	0	0	0	75	0										
16 xxx Open	0	0	0	0	0										
17 Demand Storage Commodity Acct 807					Open										
18															
19 Underground Storage Function Factor Table (ufactor)															
20 Class Factor Name	U01	U02	U03	U04											
21 Total Factor	100	100	100	0	0										
22 D04 Coincident Peak Firm	0	0	0	0	0										
23 E01 Throughput	100	20	0	0	0										
24 E04 Sales Therms	0	80	0	0	0										
25															
26 Distribution Function Factor Table (dfactor)															
27 Class Factor Name	T01	T02	T03	T04	T05	T06	T07	T08	T09	T10	T11	T12	T13	T14	T15
28 Total Factor	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0
29 D01 Coincident Peak - All	0	52.19	52.19	0	0	0	0	0	0	0	0	0	0	0	0
30 D02 Coincident Peak - Small Mains	52.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 E01 Throughput	0	47.81	47.81	0	0	0	0	0	0	0	0	0	0	0	0
32 E06 Therms - Small Mains	47.81	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 D06 Direct 131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 D07 Direct 146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 xxx Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 376SM 376LG Peak&Avg															
40															
41 Customer Accounting Function Factor Table (cfactor)															
42 Class Factor Name	K01	K02	K03	K04											
43 Total Factor	100	100	0	0											
44 C01 All Customers	100	0	0	0											
45 R03 Uncollectibles Allocator	0	100	0	0											
46 xxx Open	0	0	0	0											
47 xxx Open	0	0	0	0											
48 Uncollec															

49 Customer Information Function Factor Table (ifactor)

50 Class	Factor Name	I01	I02	I03	I04
51	Total Factor	100	210	0	0
52 C01	All Customers	100	77		
53 D01	Coincident Peak - All	0	69		
54 E01	Throughput	0	64		
55	DSM				

57 Sales Function Factor Table (sfactor)

58 Class	Factor Name	V01	V02	V03	V04
59	Total Factor	100	0	0	0
60 C01	All Customers	100	0		
61 xxx	Open	0	0		
62 xxx	Open	0	0		

64 Miscellaneous Function Factor Table (mfactor)

65 Class	Factor Name	M01	M02	M03	M04	M05
66	Total Factor	100	100	100	100	444
67 S02	Admin & Gen Exp Alloc	50	0	0	0	150
68 E01	Throughput	50	0	0	0	150
69 S17	Plant in Service	0	100	0	0	0
70 C01	All Customers	0	0	0	0	144
71 R01	Revenues From Retail Rates	0	0	100	0	0
72 xxx	Open	0	0	0	100	0
73			Plant Rel	Rev Rel	Labor Rel	CSS Rent
74						

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

1	Proforma	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
2	Pro Forma Results of Operations					Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Eliminate B/O Taxes	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages	
3	Company Case							Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L	
4																			
5																			
6	Account Description																		
7	Operation & Maintenance Expenses																		
8	Purchased Gas Expenses																		
9	804-05 SGS Storage Demand							303,000											
10	804-06 Transportation Demand							6,295,000											
11	804-07 Capacity Released							(1,854,000)											
12	804-14 Voluntary GRI Funding							43,000											
13	804-25 Other One Time Charges							(335,000)											
14	804-30 LS-1 Purch Gas City Gate Demand							0											
15	804-31 LS-1 Purch Gas City Gate Commodity							0											
16	804-32 LS Vaporization Costs							0											
17	804-45 Pipeline Imbalances							(69,000)											
18	804-47 Pipeline Imbalances							(177,000)											
19	804-51 Commodity Costs - ANG							0											
20	804-52 Commodity Costs - BC							0											
21	804-53 Commodity Costs - Rocky Mts							0											
22	804-54 Commodity Costs - Spot Purchases							0											
23	804-55 Commodity Costs - Misc							(3,000)											
24	804-56 Derivatives/Hedgings							7,725,000											
25	804-60 Purchased Gas - AVISTA ENERGY							18,560,000											
26	804-75 Other Producers - Transportation							0											
27	804-84 Transportation - Commodity							273,000											
28	804-88 Gas Exp - Rate Differentials & Amortizations							11,776,000											
29	805.xx Open							0											
30	804.xx Proforma Purchased Gas Expense							0											
31	Total Purchased Gas Cost							42,560,000	0	0	0	0	0	0	0	0	0	0	0
32	Purchased Gas Expense							69,000	0	0	0	0	0	0	0	0	0	0	0
33	Other Gas Expenses							71,000	0	0	0	0	0	0	0	0	0	0	0
34	Total Purchased Gas Expenses							80,267	0	0	0	0	0	0	0	0	0	0	0
35	Underground Storage Expenses																		
36	814-OP Supervision & Engineering							2,924											
37	815-OP Maps & Records							0											
38	816-OP Wells Expenses							4,000											
39	817-OP Lines Expenses							0											
40	818-OP Compressor Station Expenses							22,000											
41	819-OP Compressor Station Fuel & Power							3,000											
42	820-OP Measuring & Regulator Station							1,000											
43	821-OP Purification Expenses							0											
44	824-OP Other Expenses							24,000											
45	825-OP Storage Well Royalties & Rents							11,000											
46	826-OP Rents							(1,000)											
47	830-MT Supervision & Engineering							12,000											
48	831-MT Maps & Records							1,000											
49	832-MT Wells Expenses							11,000											
50	833-MT Lines Expenses							1,000											
51	834-MT Compressor Station Expenses							25,000											
52	835-MT Compressor Station Fuel & Power							0											
53	836-MT Measuring and Regulator Station Expenses							1,000											
54	837-MT Other Equipment							21,000											
55	Total Underground Storage Expenses							134,000	0	0	0	0	0	0	0	0	0	0	0
56								2,924	0	0	0	0	0	0	0	0	0	0	0
57																			
58																			
59																			
60																			

Natural Gas Utility
Idaho Jurisdiction

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

Proforma
Pro Forma Results of Operations
Company Case

61	Proforma	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
62	Pro Forma Results of Operations	Account	Description	Notes	Salaries & Wages	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Bldg	Gas Inventory	Weatherization & DSM Invest.	Customer Advances	Eliminate B&O Taxes	Pro Forma Property Tax	Uncollectible Expense	Regulatory Expense	Injuries & Damages			
63	Company Case					Adj Column B	Adj Column C	Adj Column D	Adj Column E	Adj Column F	Adj Column G	Adj Column H	Adj Column I	Adj Column J	Adj Column K	Adj Column L			
64																			
65																			
66																			
67																			
68																			
69																			
70																			
71	870-OP		Supervision & Engineering		74,812	102,000													
72	871-OP		Distribution Load Dispatching		0	0													
73	872-OP		Compressor Station Labor & Expenses		0	0													
74	874-OP		Mains & Services Expense		364,951	521,000													
75	875-OP		Measuring & Regulating Stations-General		7,812	18,000													
76	876-OP		Measuring & Regulating Stations-Industrial		1,398	2,000													
77	877-OP		Measuring & Regulating Stations-City Gate		22,669	42,000													
78	878-OP		Meters & House Regulators Expenses		235,399	320,000													
79	879-OP		Customer Installations		223,613	301,000													
80	880-OP		Other Distribution Expense		166,112	276,000													
81	881-OP		Rents		0	12,000													
82			Total Distribution Operation Expense		1,086,766	1,594,000	0	0	0	0	0	0	0	0	0	0	0	0	0
83			Maintenance Expense																
84	885-MT		Supervision & Engineering		336	0													
85	886-MT		Structures & Improvements		1,007	1,000													
86	887-MT		Mains		82,729	97,000													
87	888-MT		Compressor Station Equipment		0	0													
88	889-MT		Measuring & Regulating Stations-General		28,094	53,000													
89	890-MT		Measuring & Regulating Stations-Industrial		17,606	31,000													
90	891-MT		Measuring & Regulating Stations-City Gate		5,134	13,000													
91	892-MT		Services		36,243	39,000													
92	893-MT		Meters & House Regulators		104,574	159,000													
93	894-MT		Other Equipment		0	0													
94			Total Distribution Maintenance Expense		275,713	393,000	0	0	0	0	0	0	0	0	0	0	0	0	0
95																			
96			Total Distribution Expense		1,362,479	1,987,000	0	0	0	0	0	0	0	0	0	0	0	0	0
97																			
98			Customer Accounting Expenses																
99	901-OP		Supervision		15,419	21,000													
100	902-OP		Meter Reading		309,837	440,000													
101	903-OP		Customer Records & Collection		605,378	1,132,000													
102	904-OP		Uncollectible Accounts		0	303,000								(113,000)					
103	905-OP		Misc Customer Accounts Expenses		33,166	153,000													
104			Total Customer Accounting Expenses		963,800	2,049,000	0	0	0	0	0	0	0	0	0	0	0	0	0
105																			
106			Customer Information Expense																
107	907-OP		Supervision		0	0													
108	908-OP		Customer Assistance Expenses		52,944	480,000													
109	909-OP		Advertising		0	17,000													
110	910-OP		Misc Customer Service & Info Expense		5,099	33,000													
111			Total Customer Information Expense		58,043	530,000	0	0	0	0	0	0	0	0	0	0	0	0	0
112																			
113			Sales Expenses																
114	911-OP		Supervision		5,884	4,000													
115	912-OP		Demonstrating & Selling Expenses		110,288	159,000													
116	913-OP		Advertising Expenses		3,363	35,000													
117	916-OP		Misc Sales Expenses		6,476	16,000													
118			Total Sales Expenses		126,011	214,000	0	0	0	0	0	0	0	0	0	0	0	0	0
119																			
120			Subtotal Expenses		2,606,524	47,614,000	0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES
Operation and Maintenance Expenses
For the Year Ended December 31, 2002

Natural Gas Utility

Idaho Jurisdiction

Proforma
61 Pro Forma Results of Operations
62 Pro Forma Results of Operations
63 Company Case
64

61 Proforma	(b)	(c)	(d)	(f)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ap)	(aq)	
																		Description
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120	120																	

121 Proforma 122 Pro Forma Results of Operations 123 Company Case 124	125 (b) Account	126 (c) Description	AVISTA UTILITIES Admin. & General, Other Taxes & Depreciation Expense For the Year Ended December 31, 2002			Natural Gas Utility			Idaho Jurisdiction			128 (q) Injuries & Damages Adj Column L				
			127 (e) Notes	128 (f) System Current Accrual	129 (g) Per Results Report Adj Column B	130 (h) Deferred FIT Rate Base Adj Column C	131 (i) Deferred Gain on Office Bldg Adj Column D	132 (j) Gas Inventory Adj Column E	133 (k) Weatherization & DSM Invest. Adj Column F	134 (l) Customer Advances Adj Column G	135 (m) Eliminate BBO Taxes Adj Column H		136 (n) Pro Forma Property Tax Adj Column I	137 (o) Uncollectible Expense Adj Column J	138 (p) Regulatory Expense Adj Column K	
129	920-OP	Administrative & General Expenses														
130	921-OP	Admin. & General Salaries		555,793	1,006,000											
131	921-OP	Office Supplies & Expenses		430,000												
132	922-OP	Admin. Expenses Transferred - Credit		0	(2,000)											
133	923-OP	Outside Services Employed		823	679,000											
134	924-OP	Property Insurance Premium		0	50,000											
135	925-OP	Injuries & Damages		10,799	188,000											(83,000)
136	926-OP	Employee Pension & Benefits		0	84,000											
137	927-OP	Franchise Requirements		0	0											
138	928-OP	Regulatory Commission Expenses		62,449	241,000											
139	930-OP	Miscellaneous & General Expense		73,057	231,000										6,000	
140	931-OP	Rents		0	444,000											
141	935-MT	Maintenance of General Plant		52,897	219,000											
142		Total Administrative & General Expenses		755,818	3,572,000		0	0	0	0	0	0	0	0	6,000	(83,000)
143																
144		Total Operating & Maintenance Expenses		3,962,342	51,166,000		0	0	0	0	0	0	0	0	6,000	(83,000)
145																
146		Taxes Other Than Income Taxes														
147		Property Related														
148		-Production			0											
149		-Underground Storage			41,000									4,000		
150		-Distribution			819,000									0		
151		-Administrative & General			10,000									1,000		
152		Total Property Related			870,000		0	0	0	0	0	0	0	5,000	0	0
153																
154		State Excise			1,000											
155		-Distribution														
156																
157		Business & Occupation														
158		-Distribution			1,149,000										(1,149,000)	
159		-Open														
160		-Open														
161		Total Business & Occupation			1,149,000		0	0	0	0	0	0	0	0	0	0
162																
163		Miscellaneous														
164		-Distribution			0											
165																
166		Total Taxes Other Than Income Taxes			2,020,000		0	0	0	0	0	0	0	5,000	0	0
167																
168		Depreciation Expense														
169		Underground Storage Plant Depreciation Expense														
170	350	Land & Land Rights Depr. Exp.		489	0											
171	351	Structures & Improvements Depr. Exp.		18,577	5,000											
172	352	Wells Depr. Exp.		276,816	74,000											
173	353	Lines Depr. Exp.		16,714	4,000											
174	354	Compressor Station Equip. Depr. Exp.		43,663	12,000											
175	355	Measuring & Regulating Equip. Depr. Exp.		4,096	1,000											
176	356	Purification Equipment Depr. Exp.		11,990	3,000											
177	357	Other Equipment Depr. Exp.		44,561	12,000											
178		Total Underground Storage Plant Depr. Exp.		417,306	111,000		0	0	0	0	0	0	0	0	0	0
179																
180																

AVISTA UTILITIES
Depreciation Expense & Income Tax
For the Year Ended December 31, 2002

181 Proforma
182 Pro Forma Results of Operations
183 Company Case
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	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Account	Description	Notes	System Current Accrual	Expense Report Adj Column B	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L	
185		<i>Distribution Plant Depreciation Expense</i>														
186	374	Land & Land Rights Depr. Exp.		0	0	0	0	0	0	0	0	0	0	0	0	0
187	375	Structures & Improvements Depr. Exp.		9,367	3,000											
188	376-SM	Mains Depr. Exp.	66.10%	2,157,770	688,000											
189	376-LG	Mains Depr. Exp.	33.90%	1,106,633	353,000											
190	378	Meas & Reg Station Equip-Gen Depr. Exp.		67,382	21,000											
191	379	Meas & Reg Station Equip-City Gate Depr. Exp.		25,163	8,000											
192	380	Services Depr. Exp.		2,717,318	867,000											
193	381	Meters Depr. Exp.		536,462	171,000											
194	382	Meter Installations Depr. Exp.		0	0											
195	383	House Regulators Depr. Exp.		0	0											
196	384	House Regulator Installations Depr. Exp.		0	0											
197	385	Industrial Meas & Reg Station Equip. Depr. Exp.		42,523	14,000											
198	387	Other Equipment Depr. Exp.		0	0											
199		Total Distribution Plant Depreciation Expense		6,662,608	2,125,000											
200		<i>General Plant Depreciation Expense</i>														
201	389	Land & Land Rights Depr. Exp.		341	0											
202	390	Structures & Improvements Depr. Exp.		50,406	15,000											
203	391	Office Furniture & Equipment Depr. Exp.		639,569	188,000											
204	392	Transportation Equipment Depr. Exp.		11,179	3,000											
205	393	Stores Equipment Depr. Exp.		4,518	1,000											
206	394	Tools, Shop & Garage Equipment Depr. Exp.		53,324	16,000											
207	395	Laboratory Equipment Depr. Exp.		22,285	7,000											
208	396	Power Operated Equipment Depr. Exp.		61,905	18,000											
209	397	Communication Equipment Depr. Exp.		371,588	109,000											
210	398	Miscellaneous Equipment Depr. Exp.		2,454	1,000											
211		Total General Plant Depreciation Expense		1,217,579	355,000											
212		Total Depreciation Expense		8,297,493	2,594,000											
213		<i>Amortization Expense</i>														
214	404.xx	Leasehold Improvement Amortization Exp.		48,000												
215	404.20	Intangible Distribution Plant Amortization Exp.		0												
216	404.30	Intangible Plant - Software Amortization Exp.		144,000												
217	407.39	Hamilton Street Bridge Amortization Exp.		66,000												
218		Total Amortization Expense		260,000												
219		Total Depreciation and Amortization Expense		2,854,000												
220		Total Operating Expense Before Income Tax Items		56,060,000												
221		Income Tax - State		536,000												
222		Income Tax - Federal		3,200,000												
223		Investment Tax Credit Adjustment (Net)		(18,000)												
224		Amortization of Deferred Income Taxes		(2,966,000)												
225		Total Operating Expense		56,812,000												
226																
227																
228																
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AVISTA UTILITIES
Depreciation Expense & Income Tax
For the Year Ended December 31, 2002

Natural Gas Utility
Idaho Jurisdiction

Proforma
Pro Forma Results of Operations
Company Case

(b) Account	(c) Description	(d)	(e) Federal Income Tax	(f) Pro Forma Restate Debt	(g) Payroll Clearing	(h) Revenue Gas Supply	(i) Pension Cost	(j) Pro Forma Insurance	(k) Labor Non-Exec	(l) Pro Forma Labor Executive	(m) Open	(n) Open	(o) Open	(p) Net Total of All Adjustments	(q) Total
		Adj Column M	Adj Column N	Adj Column O	Adj Column P	Adj Column Q	Adj Column R	Adj Column S	Adj Column T						
181	Distribution Plant Depreciation Expense														
182	Land & Land Rights Depr. Exp.														0
183	Structures & Improvements Depr. Exp.														0
184	Mains Depr. Exp.														3,000
185	Mains Depr. Exp.														688,000
186	Mains Depr. Exp.														353,000
187	Mains Depr. Exp.														21,000
188	Mains Depr. Exp.														8,000
189	Meters Depr. Exp.														867,000
190	Meter Installations Depr. Exp.														171,000
191	House Regulators Depr. Exp.														0
192	House Regulator Installations Depr. Exp.														0
193	Industrial Meas. & Reg. Station Equip. Depr. Exp.														0
194	Other Equipment Depr. Exp.														14,000
195	Total Distribution Plant Depreciation Expense														2,125,000
204	General Plant Depreciation Expense														0
205	Land & Land Rights Depr. Exp.														0
206	Structures & Improvements Depr. Exp.														15,000
207	Office Furniture & Equipment Depr. Exp.														188,000
208	Transportation Equipment Depr. Exp.														3,000
209	Stores Equipment Depr. Exp.														1,000
210	Tools, Shop & Garage Equipment Depr. Exp.														16,000
211	Laboratory Equipment Depr. Exp.														7,000
212	Power Operated Equipment Depr. Exp.														18,000
213	Communication Equipment Depr. Exp.														109,000
214	Miscellaneous Equipment Depr. Exp.														1,000
215	Total General Plant Depreciation Expense														358,000
216	Total Depreciation Expense														2,594,000
217															0
218															0
219															0
220	Amortization Expense														0
221	Leasehold Improvement Amortization Exp.														48,000
222	Intangible Distribution Plant Amortization Exp.														0
223	Intangible Plant - Software Amortization Exp.														144,000
224	Hamilton Street Bridge Amortization Exp.														68,000
225	Total Amortization Expense														260,000
226	Total Depreciation and Amortization Expense														2,854,000
227															0
228	Total Operating Expense Before Income Tax														48,249,000
229	Income Tax - State														(7,000)
230	Income Tax - Federal														354,000
231	Investment Tax Credit Adjustment (Net)														0
232	Amortization of Deferred Income Taxes														(2,917,000)
233	Total Operating Expense														49,397,000
234															0
235															0
236															0
237															0
238															0
239															0
240															0

Natural Gas Utility
Idaho Jurisdiction

AVISTA UTILITIES
Plant In Service
For the Year Ended December 31, 2002

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Account	Description	Notes		Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L		
245	Intangible Plant			6,000												
246	Miscellaneous-Computer Software			760,000												
247	Total Intangible Plant			766,000	0	0	0	0	0	0	0	0	0	0	0	0
248	Underground Storage Plant															
249	Land & Land Rights			117,000												
250	Structures & Improvements			290,000												
251	Wells			3,905,000												
252	Lines			221,000												
253	Compressor Station Equipment			513,000												
254	Measuring & Regulating Equipment			42,000												
255	Purification Equipment			110,000												
256	Other Equipment			443,000												
257	Total Underground Storage Plant			5,041,000	0	0	0	0	0	0	0	0	0	0	0	0
258	Distribution Plant															
259	Land & Land Rights			30,000												
260	Structures & Improvements			108,000												
261	Mains	66.10%		31,178,000												
262	Mains	33.90%		15,990,000												
263	Meas & Reg Station Equip-General			1,246,000												
264	Meas & Reg Station Equip-City Gate			565,000												
265	Services			31,366,000												
266	Meters			6,739,000												
267	Meter Installations			0												
268	House Regulators			0												
269	House Regulator Installations			376,000												
270	Industrial Meas & Reg Station Equip			0												
271	Other Equipment			0												
272	Total Distribution Plant			87,598,000	0	0	0	0	0	0	0	0	0	0	0	0
273	General Plant															
274	Land & Land Rights			124,000												
275	Structures & Improvements			1,751,000												
276	Office Furniture & Equipment			1,169,000												
277	Transportation Equipment			576,000												
278	Stores Equipment			73,000												
279	Tools, Shop & Garage Equipment			371,000												
280	Laboratory Equipment			182,000												
281	Power Operated Equipment			589,000												
282	Communication Equipment			1,071,000												
283	Miscellaneous Equipment			27,000												
284	Total General Plant			5,943,000	0	0	0	0	0	0	0	0	0	0	0	0
285	Total Plant In Service			99,348,000	0	0	0	0	0	0	0	0	0	0	0	0
286																
287																
288																
289																
290																
291																
292																
293																
294																
295																
296																
297																
298																
299																
300																

AVISTA UTILITIES
Natural Gas Utility
Idaho Jurisdiction

301 Proforma
302 Pro Forma Results of Operations
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Account	Description	Notes	System Accumulated Reserve	Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L		
310	Accumulated Reserve for Depreciation															
	<i>Underground Storage Plant Accum. Depr.</i>															
311	Land & Land Rights Accum. Depr.		12,847	3,000												
312	Structures & Improvements Accum. Depr.		540,559	144,000												
313	Wells Accum. Depr.		6,272,876	1,670,000												
314	Lines Accum. Depr.		299,855	80,000												
315	Compressor Station Equip. Accum. Depr.		1,080,661	287,000												
316	Measuring & Regulating Equip. Accum. Depr.		(476,671)	(127,000)												
317	Purification Equipment Accum. Depr.		256,908	68,000												
318	Other Equipment Accum. Depr.		637,205	169,000												
319	Total Underground Storage Plant Accum. Depr.		8,624,640	2,294,000												
320																
321	<i>Distribution Plant Accumulated Depreciation</i>															
	<i>Land & Land Rights Accum. Depr.</i>															
322	Land & Land Rights Accum. Depr.		130,027	40,000												
323	Structures & Improvements Accum. Depr.		28,653,109	8,862,000												
324	Mains Accum. Depr.	66.10%	14,695,014	4,544,000												
325	Mains Accum. Depr.	33.90%	318,318	98,000												
326	Meas & Reg Station Equip.-Gen. Accum. Depr.		264,889	82,000												
327	Meas & Reg Station Equip.-City Gate Accum. Depr.		33,280,083	10,292,000												
328	Services Accum. Depr.		7,414,350	2,293,000												
329	Meters Accum. Depr.		0	0												
330	Meter Installations Accum. Depr.		0	0												
331	House Regulators Accum. Depr.		0	0												
332	House Regulator Installations Accum. Depr.		0	0												
333	House Regulator Installations Accum. Depr.		602,261	186,000												
334	Industrial Meas & Reg Station Equip Accum. Depr.		0	0												
335	Other Equipment Accum. Depr.		0	0												
336	Total Distribution Plant Accumulated Depreciation		85,355,061	26,397,000												
337																
338	<i>General Plant Accumulated Depreciation</i>															
	<i>Land & Land Rights Accum. Depr.</i>															
339	Land & Land Rights Accum. Depr.		8,316	2,000												
340	Structures & Improvements Accum. Depr.		624,181	174,000												
341	Office Furniture & Equipment Accum. Depr.		2,863,251	797,000												
342	Transportation Equipment Accum. Depr.		492,955	137,000												
343	Stores Equipment Accum. Depr.		53,957	15,000												
344	Tools, Shop & Garage Equip. Accum. Depr.		465,365	130,000												
345	Laboratory Equipment Accum. Depr.		277,540	77,000												
346	Power Operated Equipment Accum. Depr.		1,098,227	306,000												
347	Communication Equipment Accum. Depr.		1,526,871	425,000												
348	Miscellaneous Equipment Accum. Depr.		46,380	13,000												
349	Total General Plant Accumulated Depreciation		7,457,043	2,076,000												
350																
351	Total Accumulated Depreciation		101,439,744	30,767,000												
352																
353	<i>Accumulated Amortization</i>															
	<i>Miscellaneous-Computer Software</i>															
354	Miscellaneous-Computer Software		297,000	297,000												
355	Leasehold Improvements		329,000	329,000												
356	Intangible Distribution Plant		0	0												
357	Total Accumulated Amortization		626,000	626,000												
358																
359	Net Plant		67,955,000	67,955,000												
360																

AVISTA UTILITIES
Accumulated Reserve For Depreciation
For the Year Ended December 31, 2002

Proforma
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305 (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tt) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

Account	Description	(f) Federal Income Tax Adj Column M	(g) Pro Forma Restate Debt Adj Column N	(h) Payroll Clearing Adj Column O	(i) Revenue Gas Supply Adj Column P	(j) Pro Forma Pension Cost Adj Column Q	(k) Pro Forma Insurance Adj Column R	(l) Labor Non-Exec Labor Executive Adj Column S	(m) Pro Forma Labor Executive Adj Column T	(n) Open	(o) Open	(p) Open	(q) Net Total of All Adjustments	(r) Total
309	Accumulated Reserve for Depreciation													
310	<i>Underground Storage Plant Accum. Depr.</i>													3,000
311	Land & Land Rights Accum. Depr.													144,000
312	Structures & Improvements Accum. Depr.													1,670,000
313	Wells Accum. Depr.													80,000
314	Lines Accum. Depr.													287,000
315	Compressor Station Equip. Accum. Depr.													(127,000)
316	Measuring & Regulating Equip. Accum. Depr.													68,000
317	Purification Equipment Accum. Depr.													169,000
318	Other Equipment Accum. Depr.													2,294,000
319	Total Underground Storage Plant Accum. Depr.													3,000
320														144,000
321														1,670,000
322	<i>Distribution Plant Accumulated Depreciation</i>													80,000
323	Land & Land Rights Accum. Depr.													287,000
324	Structures & Improvements Accum. Depr.													(127,000)
325	Mains Accum. Depr.													68,000
326	Meters Accum. Depr.													169,000
327	Meas & Reg Station Equip-Gen. Accum. Depr.													2,293,000
328	Meas & Reg Station Equip-City Gate Accum. I													0
329	Services Accum. Depr.													0
330	Meters Accum. Depr.													0
331	Meter Installations Accum. Depr.													0
332	House Regulators Accum. Depr.													0
333	House Regulator Installations Accum. Depr.													0
334	Industrial Meas & Reg Station Equip Accum. C													0
335	Other Equipment Accum. Depr.													186,000
336	Total Distribution Plant Accumulated Deprecia													2,293,000
337														0
338	<i>General Plant Accumulated Depreciation</i>													2,000
339	Land & Land Rights Accum. Depr.													174,000
340	Structures & Improvements Accum. Depr.													797,000
341	Office Furniture & Equipment Accum. Depr.													137,000
342	Transportation Equipment Accum. Depr.													15,000
343	Stores Equipment Accum. Depr.													190,000
344	Tools, Shop & Garage Equip. Accum. Depr.													77,000
345	Laboratory Equipment Accum. Depr.													306,000
346	Power Operated Equipment Accum. Depr.													425,000
347	Communication Equipment Accum. Depr.													13,000
348	Miscellaneous Equipment Accum. Depr.													2,076,000
349	Total General Plant Accumulated Depreciation													30,767,000
350														0
351	Total Accumulated Depreciation													297,000
352														329,000
353	Accumulated Amortization													0
354	Miscellaneous-Computer Software													0
355	Leasehold Improvements													0
356	Intangible Distribution Plant													0
357	Total Accumulated Amortization													626,000
358														0
359	Net Plant													67,955,000
360														0

Idaho Jurisdiction

Natural Gas Utility

AVISTA UTILITIES
Miscellaneous Rate Base Items and Revenues
For the Year Ended December 31, 2002

361	Proforma	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
362	Pro Forma Results of Operations	Account	Description		Notes		Balance Per Books	Deferred FIT Rate Base Adj Column C	Deferred Gain on Office Bldg Adj Column D	Gas Inventory Adj Column E	Weatherization & DSM Invest. Adj Column F	Customer Advances Adj Column G	Eliminate B&O Taxes Adj Column H	Pro Forma Property Tax Adj Column I	Uncollectible Expense Adj Column J	Regulatory Expense Adj Column K	Injuries & Damages Adj Column L
363	Company Case																
364																	
365																	
366																	
367																	
368																	
369																	
370			Accumulated Deferred Income Taxes					(7,261,000)	69,000								
371																	
372			Miscellaneous Rate Base Items														
373			Customer Advances							1,572,000		(1,000)					
374			Gas Inventory														
375			Gain on Sale of Office Building					(197,000)									
376			Demand Side Management Investment								941,000						
377			Open														
378			Open														
379			Total Miscellaneous Rate Base Items					(197,000)		1,572,000	941,000	(1,000)					
380																	
381			Total Rate Base				67,955,000	(7,261,000)	(128,000)	1,572,000	941,000	(1,000)					
382																	
383			Operating Revenues														
384			From Retail Sale of Gas				58,983,000						(1,082,000)				
385			From Transportation of Gas				1,198,000						(14,000)				
386			Open				0										
387			Open				0										
388			Open				0										
389			Open				0										
390			Open				0										
391																	
392			Total Revenue From Retail Rates				60,181,000	0	0	0	0	0	(1,096,000)	0	0	0	0
393																	
394			Other Operating Revenues														
395			Oil System Sales				54,000										
396			Miscellaneous Service Revenues				9,000										
397			Rent From Gas Property				0										
398			Other Gas Revenue				821,000										
399			Special Contract Transport Revenue				0										
400			Open				0										
401			Total Other Operating Revenues				884,000	0	0	0	0	0	0	0	0	0	0
402																	
403			Total Revenues				61,065,000	0	0	0	0	0	(1,096,000)	0	0	0	0
404																	
405			Net Income				4,253,000	0	0	0	0	0	34,000	(9,000)	73,000	(4,000)	53,000
406																	
407																	
408																	
409																	
410																	
411			Non-Additive Input Items														
412			-Interest Expense				4,591,000										
413																	
414																	
415																	
416																	
417																	
418																	
419																	
420																	

Crossfoot Error Test
FALSE
no errors found

AVISTA UTILITIES		Natural Gas Utility										Idaho Jurisdiction																
Miscellaneous Rate Base Items and Revenues For the Year Ended December 31, 2002		(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	
		Federal Income Tax Adj Column M	Pro Forma Reserve Debt Adj Column N	Payroll Clearing Adj Column O	Revenue Gas Supply Adj Column P	Pro Forma Pension Cost Adj Column Q	Pro Forma Insurance Adj Column R	Pro Forma Labor Non-Exec Adj Column S	Pro Forma Labor Executive Adj Column T	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Open	Total
361	Proforma																											
362	Pro Forma Results of Operations																											
363	Company Case																											
364																												
365	(b) (c)																											
366	Account																											
367	Description																											
368																												
369																												
370	Accumulated Deferred Income Taxes																											
371																												
372	Miscellaneous Rate Base Items																											
373	Customer Advances																											
374	Gas Inventory																											
375	Gain on Sale of Office Building																											
376	Demand Side Management Investment																											
377	Open																											
378	Open																											
379	Total Miscellaneous Rate Base Items																											
380																												
381	Total Rate Base																											
382																												
383	Operating Revenues																											
384	From Retail Sale of Gas																											
385	From Transportation of Gas																											
386	Open																											
387	Open																											
388	Open																											
389	Open																											
390	Open																											
391	Open																											
392	Total Revenue From Retail Rates																											
393																												
394	Other Operating Revenues																											
395	Off System Sales																											
396	Miscellaneous Service Revenues																											
397	Rent From Gas Property																											
398	Other Gas Revenue																											
399	Special Contract Transport Revenue																											
400	Open																											
401	Open																											
402	Total Other Operating Revenues																											
403																												
404	Total Revenues																											
405																												
406	Net Income																											
407																												
408																												
409																												
410																												
411	Non-Additive Input Items																											
412	-Interest Expense																											
413																												
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