DENNIS PESEAU
POTLATCH

EXHIBITS 202 & 203

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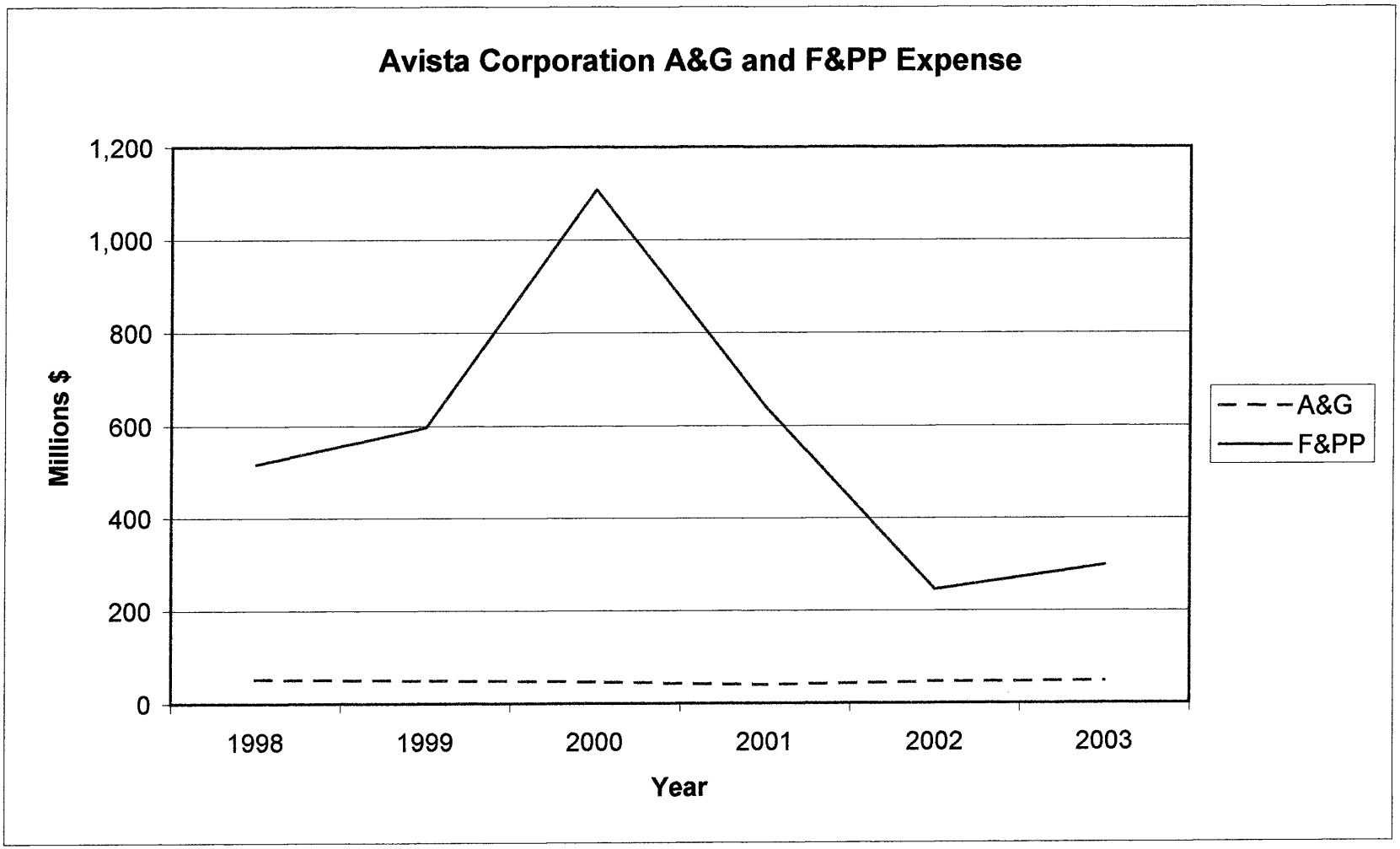

Exhibit 204
6/17/2004

Avista Corporation

Summary of Regression Analysis for Four Factor Test

Administration and General Expense Regressions

(1)		A&G	=	-13,383,557.7492	+	0.1123	*	O&M-A&G
	Std. Errors			24,682,185.4004		0.0217		
	t-Statistic			-0.5422		5.1709		
	R-Squared	0.7567						
	F-Statistic	26.7384						
(2)		A&G	=	11,211,873.0773	+	0.3576	*	O&M-A&G-F&PP
	Std. Errors			10,966,449.7023		0.0358		
	t-Statistic			1.0224		9.9839		
	R-Squared	0.9243						
	F-Statistic	99.6782						

General Plant Regressions

(3)		GP	=	-233,903,772.3116	+	0.5508	*	O&M-A&G
	Std. Errors			147,363,136.8268		0.1296		
	t-Statistic			-1.5873		4.2491		
	R-Squared	0.6702						
	F-Statistic	18.0552						
(4)		GP	=	-126,560,631.1678	+	1.8108	*	O&M-A&G-F&PP
	Std. Errors			53,666,699.6567		0.1753		
	t-Statistic			-2.3583		10.3308		
	R-Squared	0.9291						
	F-Statistic	106.7261						

Where:

A&G	=	Administrative and General Expense
GP	=	General Plant
O&M-A&G	=	Operation and Maintenance Expense less A&G Expense
O&M-A&G-F&PP	=	Operation and Maintenance Expense less A&G Expense less Fuel and Purchased Power Expense

Page Sumcost

Scenario: Potlatch Revised 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

06/16/00
10:10 AM

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Description				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
	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	42,385,747	9,848,888	22,542,216	10,027,527	22,404,904	1,543,312	248,405
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	5,000,386	1,114,160	2,117,416	854,407	2,005,725	168,954	91,953
5	General Plant				36,524,000	19,435,682	4,248,072	5,866,905	2,083,349	3,903,940	531,344	454,708
6	Total Plant In Service				714,790,000	294,782,916	70,818,839	161,366,926	56,770,376	104,968,116	11,807,767	14,275,061
	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)	(14,152,043)	(3,288,414)	(7,526,549)	(3,348,059)	(7,480,703)	(515,291)	(82,939)
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)	(926,541)	(204,271)	(327,132)	(124,319)	(263,361)	(27,793)	(19,583)
11	General Plant				(16,434,000)	(8,745,099)	(1,911,423)	(2,639,818)	(937,404)	(1,756,581)	(239,078)	(204,596)
12	Total Accumulated Depreciation				(221,826,000)	(91,991,595)	(22,086,279)	(48,603,005)	(16,708,367)	(32,793,720)	(3,630,997)	(6,012,037)
13	Net Plant				492,964,000	202,791,321	48,732,559	112,763,921	40,062,010	72,174,396	8,176,769	8,263,024
14	Accumulated Deferred FIT				(61,593,000)	(25,382,122)	(6,105,279)	(13,942,489)	(4,894,116)	(9,007,035)	(1,019,134)	(1,242,825)
15	Miscellaneous Rate Base				8,836,000	2,747,462	654,312	2,007,561	899,907	2,364,726	136,320	25,712
16	Total Rate Base				440,207,000	180,156,661	43,281,592	100,828,993	36,067,801	65,532,087	7,293,955	7,045,911
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	7,754,429	1,794,442	4,631,500	2,012,832	5,055,268	328,065	100,465
19	Total Revenues				167,925,000	60,402,429	18,006,442	39,435,500	12,487,832	32,751,268	2,877,065	1,964,465
	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	2,132,878	495,602	1,134,339	504,592	1,127,429	77,660	12,500
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	9,120,284	2,023,839	3,070,960	1,084,067	2,080,226	266,645	241,979
27	Total O&M Expenses				115,587,000	45,157,819	10,507,497	23,525,865	9,804,602	23,874,232	1,785,451	931,533
28	Taxes Other Than Income Taxes				7,438,000	3,147,224	769,658	1,734,844	575,212	903,342	125,733	181,987
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	984,585	228,781	523,636	232,931	520,447	35,850	5,770
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	2,071,068	452,675	625,178	222,002	416,004	56,620	48,454
34	Amortization Expense				367,000	134,357	31,051	77,187	34,215	83,727	5,396	1,068
35	Total Depreciation Expense				20,394,000	8,645,038	2,043,347	4,330,756	1,536,523	3,022,189	326,964	489,183
36	Income Tax				3,794,000	534,490	725,474	1,524,046	88,478	766,588	98,917	56,008
37	Total Operating Expenses				147,213,000	57,484,571	14,045,975	31,115,512	12,004,815	28,566,351	2,337,065	1,658,711
38	Net Income				20,712,000	2,917,858	3,960,467	8,319,988	483,016	4,184,917	540,000	305,754
39	Rate of Return				4.71%	1.62%	9.15%	8.25%	1.34%	6.39%	7.40%	4.34%
40	Return Ratio				1.00	0.34	1.94	1.75	0.28	1.36	1.57	0.92
41	Interest Expense				20,250,000	8,287,402	1,991,000	4,638,243	1,659,158	3,014,547	335,530	324,120

1	Assign			AVISTA UTILITIES					Electric Utility			Idaho Jurisdiction						
2	Scenario: Potlatch Revised Case			Cost of Service Calculation														06/16/00
3	Last Idaho Method modified			For the Year Ended December 31, 2002							Functionalization and Classification							10:42 AM
4	Common Costs by 4-Factor																	
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
8									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
9	**Operation & Maintenance Expenses**																		
10		**Production Expenses**																	
11	500-OP	Steam	Supervision & Engineering		P02		80,000												
12		P	Coincident Peak		35.57	D01		28,456	11,065	2,571	5,885	2,618	5,849	403	65	0	0	0	0
13		P	Generation Level Consumption		64.43	E02		51,544	16,472	3,755	11,211	4,935	14,139	815	216	0	0	0	0
14		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
15		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
16	501-OP	Steam	Fuel		P01		6,565,000												
17		P	Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0
18		P	Generation Level Consumption		100	E02		6,565,000	2,097,960	478,287	1,427,888	628,599	1,800,865	103,843	27,558	0	0	0	0
19		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
20		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
21	502-OP	Steam	Steam Expenses		P02		298,000												
22		P	Coincident Peak		35.57	D01		105,999	41,218	9,578	21,921	9,751	21,788	1,501	242	0	0	0	0
23		P	Generation Level Consumption		64.43	E02		192,001	61,357	13,988	41,760	18,384	52,668	3,037	806	0	0	0	0
24		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
25		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
26	503-OP	Steam	From Other Sources		P02		1,000												
27		P	Coincident Peak		35.57	D01		356	138	32	74	33	73	5	1	0	0	0	0
28		P	Generation Level Consumption		64.43	E02		644	206	47	140	62	177	10	3	0	0	0	0
29		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
30		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
31	504-OP	Steam	Steam Transferred-CR		P02		0												
32		P	Coincident Peak		35.57	D01		0	0	0	0	0	0	0	0	0	0	0	0
33		P	Generation Level Consumption		64.43	E02		0	0	0	0	0	0	0	0	0	0	0	0
34		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
35		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
36	505-OP	Steam	Electric Expenses		P02		222,000												
37		P	Coincident Peak		35.57	D01		78,965	30,706	7,135	16,331	7,264	16,231	1,118	180	0	0	0	0
38		P	Generation Level Consumption		64.43	E02		143,035	45,709	10,421	31,110	13,696	39,236	2,262	600	0	0	0	0
39		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
40		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
41	506-OP	Steam	Miscellaneous Power Exp.		P02		1,033,000												
42		P	Coincident Peak		35.57	D01		367,438	142,881	33,200	75,989	33,802	75,526	5,202	837	0	0	0	0
43		P	Generation Level Consumption		64.43	E02		665,562	212,692	48,489	144,760	63,728	182,572	10,528	2,794	0	0	0	0
44		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
45		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
46	507-OP	Steam	Rents		P02		21,000												
47		P	Coincident Peak		35.57	D01		7,470	2,905	675	1,545	687	1,535	106	17	0	0	0	0
48		P	Generation Level Consumption		64.43	E02		13,530	4,324	986	2,943	1,296	3,712	214	57	0	0	0	0
49		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
50		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
51		Total Steam Operation					8,220,000	8,220,000	2,667,633	609,163	1,781,556	784,855	2,214,372	129,045	33,376	0	0	0	0
52	510-MT	Steam	Supervision & Engineering		P02		76,000												
53		P	Coincident Peak		35.57	D01		27,033	10,512	2,443	5,591	2,487	5,557	383	62	0	0	0	0
54		P	Generation Level Consumption		64.43	E02		48,967	15,648	3,567	10,650	4,689	13,432	775	206	0	0	0	0
55		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
56		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
57	511-MT	Steam	Structures		P02		113,000												
58		P	Coincident Peak		35.57	D01		40,194	15,630	3,632	8,312	3,698	8,262	569	92	0	0	0	0
59		P	Generation Level Consumption		64.43	E02		72,806	23,266	5,304	15,835	6,971	19,972	1,152	306	0	0	0	0
60		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
61		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign		AVISTA UTILITIES					Electric Utility				Idaho Jurisdiction						
2	Scenario: Potlatch Revised Case		Cost of Service Calculation															06/16/00
3	Last Idaho Method modified		For the Year Ended December 31, 2002							Functionalization and Classification								10:42 AM
4	Common Costs by 4-Factor																	
5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
62	512-MT	Steam Boiler Plant		P02		1,110,000												
63		P Coincident Peak		35.57	D01		394,827	153,531	35,675	81,653	36,322	81,156	5,590	900	0	0	0	0
64		P Generation Level Consumption		64.43	E02		715,173	228,546	52,103	155,550	68,478	196,181	11,312	3,002	0	0	0	0
65		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
66		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
67	513-MT	Steam Electric Plant		P02		368,000												
68		P Coincident Peak		35.57	D01		130,898	50,900	11,827	27,071	12,042	26,906	1,853	298	0	0	0	0
69		P Generation Level Consumption		64.43	E02		237,102	75,770	17,274	51,570	22,703	65,040	3,750	995	0	0	0	0
70		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
71		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
72	514-MT	Steam Miscellaneous Plant		P02		148,000												
73		P Coincident Peak		35.57	D01		52,644	20,471	4,757	10,887	4,843	10,821	745	120	0	0	0	0
74		P Generation Level Consumption		64.43	E02		95,356	30,473	6,947	20,740	9,130	26,158	1,508	400	0	0	0	0
75		P Open		0	xxx		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
77		Total Steam Maintenance				1,815,000	1,815,000	624,748	143,529	387,860	171,362	453,484	27,638	6,380	0	0	0	0
78		Total Steam				10,035,000	10,035,000	3,292,381	752,693	2,169,416	956,217	2,667,855	156,683	39,756	0	0	0	0
79																		
80	535-OP	Hydro Supervision & Engineering		P03		469,000												
81		P Coincident Peak		30.96	D01		145,202	56,463	13,120	30,029	13,358	29,846	2,056	331	0	0	0	0
82		P Generation Level Consumption		69.04	E02		323,798	103,475	23,590	70,426	31,004	88,822	5,122	1,359	0	0	0	0
83		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
84		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
85	536-OP	Hydro Water For Power		P01		293,000												
86		P Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0
87		P Generation Level Consumption		100	E02		293,000	93,633	21,346	63,728	28,055	80,374	4,635	1,230	0	0	0	0
88		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
89		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
90	537-OP	Hydro Hydraulic Expenses		P03		743,000												
91		P Coincident Peak		30.96	D01		230,033	89,450	20,785	47,572	21,162	47,283	3,257	524	0	0	0	0
92		P Generation Level Consumption		69.04	E02		512,967	163,928	37,372	111,570	49,117	140,714	8,114	2,153	0	0	0	0
93		P Open		0	xxx		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
95	538-OP	Hydro Electric Expenses		P03		1,199,000												
96		P Coincident Peak		30.96	D01		371,210	144,348	33,541	76,769	34,149	76,301	5,256	846	0	0	0	0
97		P Generation Level Consumption		69.04	E02		827,790	264,535	60,308	180,044	79,261	227,073	13,094	3,475	0	0	0	0
98		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
99		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
100	539-OP	Hydro Miscellaneous Power Exp.		P03		175,000												
101		P Coincident Peak		30.96	D01		54,180	21,068	4,895	11,205	4,984	11,137	767	123	0	0	0	0
102		P Generation Level Consumption		69.04	E02		120,820	38,610	8,802	26,278	11,569	33,142	1,911	507	0	0	0	0
103		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
104		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
105	540-OP	Hydro Rents		P03		191,000												
106		P Coincident Peak		30.96	D01		59,134	22,994	5,343	12,229	5,440	12,155	837	135	0	0	0	0
107		P Generation Level Consumption		69.04	E02		131,866	42,140	9,607	28,681	12,626	36,173	2,086	554	0	0	0	0
108		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
109		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
110		Total Hydraulic Operation				3,070,000	3,070,000	1,040,644	238,709	658,532	290,724	783,019	47,134	11,237	0	0	0	0
111	541-MT	Hydro Supervision & Engineering		P03		89,000												
112		P Coincident Peak		30.96	D01		27,554	10,715	2,490	5,698	2,535	5,664	390	63	0	0	0	0
113		P Generation Level Consumption		69.04	E02		61,446	19,636	4,477	13,364	5,883	16,855	972	258	0	0	0	0
114		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
115		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign			AVISTA UTILITIES					Electric Utility				Idaho Jurisdiction					
2	Scenario: Potlatch Revised Case			Cost of Service Calculation														06/16/00
3		Last Idaho Method modified		For the Year Ended December 31, 2002							Functionalization and Classification							10:42 AM
4		Common Costs by 4-Factor																
5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
116	542-MT	Hydro	Structures		P03		64,000												
117		P	Coincident Peak		30.96	D01		19,814	7,705	1,790	4,098	1,823	4,073	281	45	0	0	0	0
118		P	Generation Level Consumption		69.04	E02		44,186	14,120	3,219	9,610	4,231	12,121	699	185	0	0	0	0
119		P	Open		0	xxx		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
121	543-MT	Hydro	Reservoirs, Dams & Waterways		P03		279,000												
122		P	Coincident Peak		30.96	D01		86,378	33,589	7,805	17,864	7,946	17,755	1,223	197	0	0	0	0
123		P	Generation Level Consumption		69.04	E02		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
125		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
126	544-MT	Hydro	Electric Plant		P03		696,000												
127		P	Coincident Peak		30.96	D01		215,482	83,791	19,470	44,563	19,823	44,292	3,051	491	0	0	0	0
128		P	Generation Level Consumption		69.04	E02		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
130		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
131	545-MT	Hydro	Miscellaneous Plant		P03		8,000												
132		P	Coincident Peak		30.96	D01		2,477	963	224	512	228	509	35	6	0	0	0	0
133		P	Generation Level Consumption		69.04	E02		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
135		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
136		Total Hydraulic Maintenance					1,136,000	1,136,000	387,398	88,918	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																			
139	546-OP	Other	Supervision & Engineering		P04		8,000												
140		P	Coincident Peak		100	D01		8,000	3,111	723	1,654	736	1,644	113	18	0	0	0	0
141		P	Generation Level Consumption		0	E02		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
143		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
144	547-OP	Other	Fuel		P01		12,289,000												
145		P	Coincident Peak		0	D01		0	0	0	0	0	0	0	0	0	0	0	0
146		P	Generation Level Consumption		100	E02		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
148		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
149	548-OP	Other	Generation Expenses		P09		17,000												
150		P	Coincident Peak		556	D01		6,795	2,642	614	1,405	625	1,397	96	15	0	0	0	0
151		P	Generation Level Consumption		835	E02		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
153		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
154	549-OP	Other	Miscellaneous Power Exp.		P04		1,391,000												
155		P	Coincident Peak		100	D01		1,391,000	540,899	125,685	287,669	127,965	285,917	19,695	3,170	0	0	0	0
156		P	Generation Level Consumption		0	E02		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
158		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
159	550-OP	Other	Rents		P04		3,210,000												
160		P	Coincident Peak		100	D01		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	E02		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
163		P	Open		0	xxx		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												
166		P	Coincident Peak		100	D01		68,000	26,442	6,144	14,063	6,256	13,977	963	155	0	0	0	0
167		P	Generation Level Consumption		0	E02		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
169		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0

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5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
170	552-MT	Other Structures		P04		14,000												
171		P Coincident Peak		100	D01		14,000	5,444	1,265	2,895	1,288	2,878	198	32	0	0	0	0
172		P Generation Level Consumption		0	E02		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
174		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
175	553-MT	Other Generating & Electric Plant		P04		212,000												
176		P Coincident Peak		100	D01		212,000	82,438	19,155	43,843	19,503	43,576	3,002	483	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		P04		33,000												
181		P Coincident Peak		100	D01		33,000	12,832	2,982	6,825	3,036	6,783	467	75	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	1,342,658	3,697,285	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												
189		P Production Plant		100	S01		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
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												
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		357,000	114,086	26,009	77,648	34,183	97,930	5,647	1,499	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												
199		P Production Plant		100	S01		1,123,000	388,419	89,278	239,693	105,926	278,732	17,056	3,896	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**																
206	560-OP	Supervision & Engineering		T01		788,000												
207		T Coincident Peak		100	D01		788,000	306,419	71,200	162,964	72,492	161,972	11,157	1,796	0	0	0	0
208		T Generation Level Consumption		0	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												
211		T Coincident Peak		100	D01		370,000	143,877	33,432	76,519	34,038	76,053	5,239	843	0	0	0	0
212		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	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												
215		T Coincident Peak		100	D01		49,000	19,054	4,427	10,134	4,508	10,072	694	112	0	0	0	0
216		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	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												
219		T Coincident Peak		100	D01		41,000	15,943	3,705	8,479	3,772	8,427	581	93	0	0	0	0
220		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	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												
223		T Coincident Peak		100	D01		0	0	0	0	0	0	0	0	0	0	0	0

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4	Common Costs by 4-Factor				

5 (k)	(i)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) General Service	(u) Large Gen Service	(v) Extra Large Gen Service	(w) Potlatch Ex Lg Gen Svc	(x) Pumping Service	(y) Street & Area Lights	(z)	(aa)	(ab)	(ac)
6																		
7	Account Description																	
224	T	Generation Level Consumption		0	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												
227	T	Coincident Peak		100	D01		3,359,000	1,306,169	303,506	694,666	309,011	690,435	47,559	7,655	0	0	0	0
228	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
229	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
230	566-OP	Miscellaneous Expenses		T01		137,000												
231	T	Coincident Peak		100	D01		137,000	53,273	12,379	28,333	12,603	28,160	1,940	312	0	0	0	0
232	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
233	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
234	567-OP	Rents		T01		40,000												
235	T	Coincident Peak		100	D01		40,000	15,554	3,614	8,272	3,680	8,222	566	91	0	0	0	0
236	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
237	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
238		Total Transmission Operation				4,784,000	4,784,000	1,860,290	432,263	989,367	440,103	983,340	67,735	10,902	0	0	0	0
239	568-MT	Supervision & Engineering		T01		71,000												
240	T	Coincident Peak		100	D01		71,000	27,609	6,415	14,683	6,532	14,594	1,005	162	0	0	0	0
241	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
242	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
243	569-MT	Structures		T01		6,000												
244	T	Coincident Peak		100	D01		6,000	2,333	542	1,241	552	1,233	85	14	0	0	0	0
245	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
246	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
247	570-MT	Station Equipment		T01		445,000												
248	T	Coincident Peak		100	D01		445,000	173,041	40,208	92,029	40,938	91,469	6,301	1,014	0	0	0	0
249	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
250	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
251	571-MT	Overhead Lines		T01		175,000												
252	T	Coincident Peak		100	D01		175,000	68,050	15,812	36,191	16,099	35,971	2,478	399	0	0	0	0
253	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
254	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
255	572-MT	Underground Lines		T01		3,000												
256	T	Coincident Peak		100	D01		3,000	1,167	271	620	276	617	42	7	0	0	0	0
257	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
258	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
259	573-MT	Miscellaneous Plant		T01		1,000												
260	T	Coincident Peak		100	D01		1,000	389	90	207	92	206	14	2	0	0	0	0
261	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
262	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
263		Total Transmission Maintenance				701,000	701,000	272,588	63,340	144,972	64,488	144,089	9,925	1,598	0	0	0	0
264		Total Transmission Expenses				5,485,000	5,485,000	2,132,878	495,602	1,134,339	504,592	1,127,429	77,660	12,500	0	0	0	0
265																		
266		**Distribution Expenses**																
267	580-OP	Supervision & Engineering				226,000												
268	D	Dist Op Exp Subtotal		100	S16		226,000	99,650	36,241	53,162	12,751	3,983	5,873	14,340	0	0	0	0
269	581-OP	Load Dispatching				1,000												
270	D	NCP-All		100	D02		1,000	359	94	246	82	198	16	5	0	0	0	0
271	582-OP	Station Expenses				114,000												
272	D	Account 362		100	S09		114,000	49,130	12,783	33,612	6,524	9,003	2,215	733	0	0	0	0
273	583-OP	Overhead Line Expenses				421,000												
274	D	Account 364/365		100	S10		421,000	182,842	47,575	124,909	40,878	0	8,244	16,553	0	0	0	0
275	584-OP	Underground Line Expenses				496,000												
276	D	Account 366/367		100	S11		496,000	223,753	58,220	152,378	48,224	0	10,089	3,336	0	0	0	0
277	585-OP	Street Lighting & Signal Systems				103,000												

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6																			
7	Account Description																		
278		D	Account 373		100	S15		103,000	0	0	0	0	0	0	103,000	0	0	0	0
279	586-OP	Meter Expenses					543,000												
280		D	Account 370		100	S14		543,000	234,885	160,291	116,119	4,528	394	26,783	0	0	0	0	0
281	587-OP	Customer Installations Expenses					155,000												
282		D	Account 369		100	S13		155,000	127,517	23,393	2,571	0	0	1,519	0	0	0	0	0
283	588-OP	Miscellaneous Expenses					863,000												
284		D	Dist Op Exp Subtotal		100	S16		863,000	380,520	138,388	203,005	48,690	15,210	22,427	54,759	0	0	0	0
285	589-OP	Rents					126,000												
286		D	NCP-All		100	D02		126,000	45,290	11,784	30,984	10,292	24,932	2,042	675	0	0	0	0
287		Total Distribution Operation					3,048,000	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	Supervision & Engineering					160,000												
289		D	Dist Mt Exp Subtotal		100	S17		160,000	68,845	17,969	46,787	14,164	634	3,113	8,488	0	0	0	0
290	591-MT	Structures					17,000												
291		D	Account 361		100	S08		17,000	7,958	2,071	5,444	591	459	359	119	0	0	0	0
292	592-MT	Station Equipment					151,000												
293		D	Account 362		100	S09		151,000	65,076	16,932	44,521	8,641	11,926	2,934	970	0	0	0	0
294	593-MT	Overhead Lines					2,523,000												
295		D	Account 364/365		100	S10		2,523,000	1,095,747	285,108	748,564	244,974	0	49,405	99,202	0	0	0	0
296	594-MT	Underground Lines					232,000												
297		D	Account 366/367		100	S11		232,000	104,659	27,232	71,274	22,556	0	4,719	1,561	0	0	0	0
298	595-MT	Line Transformers					135,000												
299		D	Account 368		100	S12		135,000	69,453	18,071	43,308	0	0	3,132	1,036	0	0	0	0
300	596-MT	Street Lighting & Signal Systems					63,000												
301		D	Account 373		100	S15		63,000	0	0	0	0	0	0	63,000	0	0	0	0
302	597-MT	Meters					6,000												
303		D	Account 370		100	S14		6,000	2,595	1,771	1,283	50	4	296	0	0	0	0	0
304	598-MT	Miscellaneous Plant					160,000												
305		D	Dist Mt Exp Subtotal		100	S17		160,000	68,845	17,969	46,787	14,164	634	3,113	8,488	0	0	0	0
306		Total Distribution Maintenance					3,447,000	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					6,495,000	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	Supervision					42,000												
311		C	Cust Acctg Exp Subtotal		100	S18		42,000	32,972	7,247	941	246	85	471	37	0	0	0	0
312	902-OP	Meter Reading			K02		856,000												
313		C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
314		C	Wt Customers-Meter Reading		100	C03		856,000	589,159	216,159	36,136	471	34	14,040	0	0	0	0	0
315		C	DA Handbilled		0	C06		0	0	0	0	0	0	0	0	0	0	0	0
316		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
317	903-OP	Customer Records & Collections			K03		2,644,000												
318		C	Avg Customers-All		2440	C01		2,615,063	2,148,077	394,059	43,918	344	25	25,594	3,046	0	0	0	0
319		C	Wt Customers-Meter Reading		0	C03		0	0	0	0	0	0	0	0	0	0	0	0
320		C	DA Handbilled		27	C06		28,937	0	0	0	21,322	7,615	0	0	0	0	0	0
321		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
322	904-OP	Uncollectible Accounts					467,000												
323		R	Retail Sales Revenue		100	R01		467,000	168,116	51,768	111,136	33,449	88,439	8,139	5,952	0	0	0	0
324	905-OP	Misc Customer Accounts Expenses			K01		287,000												
325		C	Avg Customers-All		100	C01		287,000	235,749	43,247	4,820	38	3	2,809	334	0	0	0	0
326		C	Wt Customers-Meter Reading		0	C03		0	0	0	0	0	0	0	0	0	0	0	0
327		C	DA Handbilled		0	C06		0	0	0	0	0	0	0	0	0	0	0	0
328		C	Open		0	xxx		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**																	

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3	Last Idaho Method modified	For the Year Ended December 31, 2002		Functionalization and Classification	10:42 AM
4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) General Service	(u) Large Gen Service	(v) Extra Large Gen Service	(w) Potlatch Ex Lg Gen Svc	(x) Pumping Service	(y) Street & Area Lights	(z)	(aa)	(ab)	(ac)
6																			
7	Account Description																		
332	907-OP	Supervision			I01		0												
333		C	Avg Customers-All		100	C01		0	0	0	0	0	0	0	0	0	0	0	0
334		C	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
335		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
336	908-OP	Customer Assistance Expenses			I02		1,362,000												
337		C	Avg Customers-All		46	C01		46,000	37,786	6,932	773	6	0	450	54	0	0	0	0
338		DSM	Production Plant		1316	S01		1,316,000	455,173	104,621	280,887	124,131	326,635	19,987	4,565	0	0	0	0
339		DSM	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
340	909-OP	Advertising			I01		56,000												
341		C	Avg Customers-All		100	C01		56,000	46,000	8,439	940	7	1	548	65	0	0	0	0
342		C	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
343		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
344	910-OP	Misc Customer Service & Info Exp			I01		62,000												
345		C	Avg Customers-All		100	C01		62,000	50,928	9,343	1,041	8	1	607	72	0	0	0	0
346		C	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
347		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
348		Total Customer Information Expenses					1,480,000	1,480,000	589,887	129,334	283,641	124,152	326,637	21,592	4,756	0	0	0	0
349																			
350		**Sales Expenses**																	
351	911-OP	Supervision			V01		8,000												
352		C	Generation Level Consumption		100	E02		8,000	2,557	583	1,740	766	2,195	127	34	0	0	0	0
353		C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
354		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
355	912-OP	Demonstrating & Selling Expenses			V01		317,000												
356		C	Generation Level Consumption		100	E02		317,000	101,303	23,095	68,948	30,353	86,957	5,014	1,331	0	0	0	0
357		C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
358		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
359	913-OP	Advertising Expenses			V01		63,000												
360		C	Generation Level Consumption		100	E02		63,000	20,133	4,590	13,703	6,032	17,282	997	264	0	0	0	0
361		C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
362		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
363	916-OP	Misc Sales Expenses			V01		33,000												
364		C	Generation Level Consumption		100	E02		33,000	10,546	2,404	7,178	3,160	9,052	522	139	0	0	0	0
365		C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
366		C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
367		Total Sales Expenses					421,000	421,000	134,538	30,672	91,568	40,311	115,486	6,659	1,767	0	0	0	0
368																			
369		**Subtotal Expenses**					97,699,000	97,699,000	36,037,535	8,483,658	20,454,905	8,720,535	21,794,006	1,518,806	689,555	0	0	0	0
370																			
371		**Administrative & General Expenses**																	
372	920-OP	Admin & General Salaries			Manual Input		5,259,000												
373		P	Production Plant		332	S01		128,297	44,375	10,200	27,384	12,101	31,844	1,949	445	0	0	0	0
374		T	Transmission Plant		85	S02		32,847	12,773	2,968	6,793	3,022	6,752	465	75	0	0	0	0
375		D	Distribution Plant		427	S03		165,008	79,483	20,326	42,751	9,916	1,361	3,205	7,966	0	0	0	0
376		C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
377		O	Corporate Cost Allocator		12765	S23		4,932,848	2,624,939	573,735	792,371	281,372	527,257	71,762	61,412	0	0	0	0
378	921-OP	Office Supplies & Expenses			Manual Input		1,943,000												
379		P	Production Plant		83	S01		29,348	10,151	2,333	6,264	2,768	7,284	446	102	0	0	0	0
380		T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0
381		D	Distribution Plant		62	S03		21,923	10,560	2,700	5,680	1,317	181	426	1,058	0	0	0	0
382		C	Avg Customers-All		1	C01		354	290	53	6	0	0	3	0	0	0	0	0
383		O	Corporate Cost Allocator		5349	S23		1,891,375	1,006,466	219,984	303,814	107,885	202,163	27,515	23,547	0	0	0	0
384	922-OP	Admin Expenses Transferred - CR					(10,000)												
385		O	Corporate Cost Allocator		100	S23		(10,000)	(5,321)	(1,163)	(1,606)	(570)	(1,069)	(145)	(124)	0	0	0	0

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4	Common Costs by 4-Factor																	
5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
386	923-OP	Outside Services Employed		Manual Input		3,025,000												
387	P	Production Plant		19	S01		6,739	2,331	536	1,438	636	1,673	102	23	0	0	0	0
388	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0
389	D	Distribution Plant		21	S03		7,448	3,588	917	1,930	448	61	145	360	0	0	0	0
390	C	Avg Customers-All		87	C01		30,856	25,346	4,650	518	4	0	302	36	0	0	0	0
391	O	Corporate Cost Allocator		8402	S23		2,979,957	1,585,738	346,596	478,675	169,978	318,519	43,352	37,099	0	0	0	0
392	924-OP	Property Insurance Premium		Manual Input		1,309,000												
393	P	Production Plant		300	S01		557,813	192,934	44,346	119,060	52,615	138,451	8,472	1,935	0	0	0	0
394	T	Transmission Plant		109	S02		202,672	78,810	18,313	41,914	18,645	41,659	2,870	462	0	0	0	0
395	D	Distribution Plant		258	S03		479,719	231,078	59,092	124,287	28,828	3,958	9,317	23,160	0	0	0	0
396	C	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
397	O	Corporate Cost Allocator		37	S23		68,797	36,609	8,002	11,051	3,924	7,353	1,001	856	0	0	0	0
398	925-OP	Injuries & Damages		Manual Input		533,000												
399	P	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
400	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0
401	D	Distribution Plant		23	S03		7,544	3,634	929	1,955	453	62	147	364	0	0	0	0
402	C	Avg Customers-All		875	C01		287,000	235,749	43,247	4,820	38	3	2,809	334	0	0	0	0
403	O	Corporate Cost Allocator		727	S23		238,456	126,891	27,735	38,304	13,602	25,488	3,469	2,969	0	0	0	0
404	926-OP	Employee Pension & Benefits		Manual Input		287,000												
405	P	Production Plant		42	S01		15,614	5,401	1,241	3,333	1,473	3,875	237	54	0	0	0	0
406	T	Transmission Plant		3	S02		1,115	434	101	231	103	229	16	3	0	0	0	0
407	D	Distribution Plant		163	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		6	C01		2,231	1,832	336	37	0	0	22	3	0	0	0	0
409	O	Corporate Cost Allocator		558	S23		207,443	110,388	24,128	33,322	11,833	22,173	3,018	2,583	0	0	0	0
410	927-OP	Franchise Requirements		Manual Input		7,000												
411	P	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
412	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0
413	D	Distribution Plant		100	S03		7,000	3,372	862	1,814	421	58	136	338	0	0	0	0
414	C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
415	R	Retail Sales Revenue		0	R01		0	0	0	0	0	0	0	0	0	0	0	0
416	928-OP	Regulatory Commission Expenses		Manual Input		1,463,000												
417	P	Generation Level Consumption		796	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		284	S23		284,000	151,126	33,032	45,619	16,200	30,356	4,132	3,536	0	0	0	0
419	R	Retail Sales Revenue		383	R01		383,000	137,877	42,457	91,146	27,432	72,531	6,675	4,882	0	0	0	0
420	x	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
421	x	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
422	930-OP	Miscellaneous & General Expense		Manual Input		1,032,000												
423	P	Production Plant		67	S01		26,063	9,014	2,072	5,563	2,458	6,469	396	90	0	0	0	0
424	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0
425	D	Distribution Plant		874	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		4	C01		1,556	1,278	234	26	0	0	15	2	0	0	0	0
427	O	Corporate Cost Allocator		1708	S23		664,401	353,551	77,276	106,724	37,898	71,016	9,666	8,272	0	0	0	0
428	931-OP	Rents		Manual Input		1,990,000												
429	P	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
430	T	Transmission Plant		0	S02		0	0	0	0	0	0	0	0	0	0	0	0
431	D	Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0
432	C	Avg Customers-All		0	C01		0	0	0	0	0	0	0	0	0	0	0	0
433	O	Corporate Cost Allocator		100	S23		1,990,000	1,058,948	231,455	319,657	113,511	212,705	28,950	24,775	0	0	0	0
434	935-MT	Maintenance of General Plant		Manual Input		1,050,000												
435	P	Production Plant		141	S01		49,153	17,001	3,908	10,491	4,636	12,200	747	171	0	0	0	0
436	T	Transmission Plant		340	S02		118,526	46,090	10,710	24,512	10,904	24,363	1,678	270	0	0	0	0
437	D	Distribution Plant		109	S03		37,998	18,303	4,681	9,845	2,283	314	738	1,834	0	0	0	0
438	C	Avg Customers-All		26	C01		9,064	7,445	1,366	152	1	0	89	11	0	0	0	0
439	O	Corporate Cost Allocator		2396	S23		835,259	444,470	97,148	134,169	47,644	89,278	12,151	10,399	0	0	0	0

1	Assign		AVISTA UTILITIES						Electric Utility			Idaho Jurisdiction						
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4	Common Costs by 4-Factor																	
5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
440		Total Administrative & General Expenses				17,888,000	17,888,000	9,120,284	2,023,839	3,070,960	1,084,067	2,080,226	266,645	241,979	0	0	0	0
441																		
442		**Total Operating & Maintenance Expenses**				115,587,000	115,587,000	45,157,819	10,507,497	23,525,865	9,804,602	23,874,232	1,785,451	931,533	0	0	0	0
443																		
444	**Taxes Other Than Income Taxes**																	
445	Property	-Production		Sum		1,137,000												
446		P Production Plant		100	S01		1,137,000	393,261	90,391	242,681	107,247	282,207	17,268	3,944	0	0	0	0
447		-Transmission		Sum		2,027,000												
448		T Transmission Plant		100	S02		2,027,000	788,212	183,151	419,199	186,473	416,645	28,700	4,619	0	0	0	0
449		-Distribution		Sum		3,533,000												
450		D Distribution Plant		100	S03		3,533,000	1,701,827	435,196	915,340	212,307	29,151	68,615	170,564	0	0	0	0
451		-Administrative & General		Sum		1,000												
452		O General Plant		100	S04		1,000	532	116	161	57	107	15	12	0	0	0	0
453	Open			Sum		0												
454	Open			Sum		0												
455	Open			Sum		0												
456	Open			Sum		0												
457	State Kwh Generation-Production			P05		486,000												
458		P Coincident Peak		100	D01		243,000	94,492	21,956	50,254	22,355	49,948	3,441	554	0	0	0	0
459		P Generation Level Consumption		100	E02		243,000	77,655	17,704	52,853	23,267	66,658	3,844	1,020	0	0	0	0
460		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
461		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
462	Montana/Oregon SIT-Production			P05		214,000												
463		P Coincident Peak		100	D01		107,000	41,608	9,668	22,128	9,843	21,994	1,515	244	0	0	0	0
464		P Generation Level Consumption		100	E02		107,000	34,194	7,795	23,273	10,245	29,351	1,692	449	0	0	0	0
465		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
466		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
467	Misc	-Production		P05		30,000												
468		P Coincident Peak		100	D01		15,000	5,833	1,355	3,102	1,380	3,083	212	34	0	0	0	0
469		P Generation Level Consumption		100	E02		15,000	4,794	1,093	3,263	1,436	4,115	237	63	0	0	0	0
470		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
471		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
472		-Distribution		Sum		9,000												
473		D Distribution Plant		100	S03		9,000	4,335	1,109	2,332	541	74	175	434	0	0	0	0
474	B&O	-Distribution		Sum		0												
475		x Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0
476	Excise	-Distribution		Sum		1,000												
477		D Distribution Plant		100	S03		1,000	482	123	259	60	8	19	48	0	0	0	0
478		Total Taxes Other Than Income Taxes				7,438,000	7,438,000	3,147,224	769,658	1,734,844	575,212	903,342	125,733	181,987	0	0	0	0
479																		
480	**Depreciation Expense**																	
481		**Production Plant Depreciation Expense**																
482	31X	Steam Production Depr Exp		P02		3,844,000												
483		P Coincident Peak		35.57	D01		1,367,311	531,688	123,545	282,770	125,786	281,048	19,359	3,116	0	0	0	0
484		P Generation Level Consumption		64.43	E02		2,476,689	791,469	180,437	538,680	237,143	679,388	39,175	10,396	0	0	0	0
485		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
486		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
487	32X	Nuclear Production Depr Exp		P02		0												
488		P Coincident Peak		35.57	D01		0	0	0	0	0	0	0	0	0	0	0	0
489		P Generation Level Consumption		64.43	E02		0	0	0	0	0	0	0	0	0	0	0	0
490		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
491		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
492	33X	Hydraulic Production Depr Exp		P03		1,690,000												
493		P Coincident Peak		30.96	D01		523,224	203,459	47,276	108,207	48,134	107,547	7,408	1,192	0	0	0	0

1	Assign	AVISTA UTILITIES	Electric Utility	Idaho Jurisdiction	
2	Scenario: Potlatch Revised Case	Cost of Service Calculation			06/16/00
3	Last Idaho Method modified	For the Year Ended December 31, 2002		Functionalization and Classification	10:42 AM
4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
494		P	Generation Level Consumption		69.04	E02		1,166,776	372,864	85,004	253,774	111,719	320,062	18,456	4,898	0	0	0	0
495		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
496		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
497	34X		Other Production Depr Exp		P08		2,399,000												
498		P	Coincident Peak		1349	D01		1,349,000	524,567	121,890	278,983	124,101	277,284	19,100	3,074	0	0	0	0
499		P	Generation Level Consumption		1050	E02		1,050,000	335,546	76,497	228,375	100,538	288,029	16,609	4,408	0	0	0	0
500		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
501		P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
502			Total Production Plant Depreciation Expense				7,933,000	7,933,000	2,759,593	634,649	1,690,789	747,420	1,953,357	120,107	27,085	0	0	0	0
503																			
504			**Transmission Plant Depreciation Expense**																
505	350		Land & Land Rights Depr Exp		T01		41,000												
506		T	Coincident Peak		100	D01		41,000	15,943	3,705	8,479	3,772	8,427	581	93	0	0	0	0
507		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
508		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
509	352		Structures & Improvements Depr Exp		T01		73,000												
510		T	Coincident Peak		100	D01		73,000	28,387	6,596	15,097	6,716	15,005	1,034	166	0	0	0	0
511		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
512		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
513	353		Station Equipment Depr Exp		T01		1,069,000												
514		T	Coincident Peak		100	D01		1,069,000	415,688	96,591	221,077	98,342	219,730	15,136	2,436	0	0	0	0
515		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
516		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
517	354		Towers & Fixtures Depr Exp		T01		82,000												
518		T	Coincident Peak		100	D01		82,000	31,886	7,409	16,958	7,544	16,855	1,161	187	0	0	0	0
519		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
520		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
521	355		Overhead Conductors & Devices Depr Exp		T01		809,000												
522		T	Coincident Peak		100	D01		809,000	314,585	73,098	167,307	74,424	166,288	11,454	1,844	0	0	0	0
523		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
524		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
525	356		Poles & Fixtures Depr Exp		T01		440,000												
526		T	Coincident Peak		100	D01		440,000	171,097	39,757	90,995	40,478	90,441	6,230	1,003	0	0	0	0
527		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
528		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
529	357		Underground Conduit Depr Exp		T01		3,000												
530		T	Coincident Peak		100	D01		3,000	1,167	271	620	276	617	42	7	0	0	0	0
531		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
532		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
533	358		Underground Conductors & Devices Depr Exp		T01		7,000												
534		T	Coincident Peak		100	D01		7,000	2,722	632	1,448	644	1,439	99	16	0	0	0	0
535		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
536		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
537	359		Roads & Trails Depr Exp		T01		8,000												
538		T	Coincident Peak		100	D01		8,000	3,111	723	1,654	736	1,644	113	18	0	0	0	0
539		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
540		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
541			Total Transmission Plant Depreciation Expense				2,532,000	2,532,000	984,585	228,781	523,636	232,931	520,447	35,850	5,770	0	0	0	0
542																			
543			**Distribution Plant Depreciation Expense**																
544	360		Land & Land Rights Depr Exp		X01		0												
545		D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0
546		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
547		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0

5	(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) General Service	(u) Large Gen Service	(v) Extra Large Gen Service	(w) Potlatch Ex Lg Gen Svc	(x) Pumping Service	(y) Street & Area Lights	(z)	(aa)	(ab)	(ac)
7	Account Description																		
548		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
549		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
550		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
551		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
552		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
553		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
554		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
555	361		Structures & Improvements Depr Exp		X02		53,000												
556		D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
557		D	NCP-w/o DA		2537	D03		49,727	24,810	6,455	16,973	0	0	1,119	370	0	0	0	0
558		D	DA Sch 25		94	D04		1,842	0	0	0	1,842	0	0	0	0	0	0	0
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	256,856	66,833	175,723	0	0	11,581	3,830	0	0	0	0
569		D	DA Sch 25		1339	D04		34,106	0	0	0	34,106	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	7,274	1,893	4,535	0	0	328	108	0	0	0	0
598		D	NCP-Primary		93.08	D08		989,440	443,384	115,366	303,333	100,753	0	19,991	6,611	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

1	Assign		AVISTA UTILITIES					Electric Utility		Idaho Jurisdiction							
2	Scenario: Potlatch Revised Case		Cost of Service Calculation														06/16/00
3	Last Idaho Method modified		For the Year Ended December 31, 2002							Functionalization and Classification							10:42 AM
4	Common Costs by 4-Factor																
5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
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	3,808	991	2,375	0	0	172	57	0	0	0	0
609		D NCP-Primary		98.59	D08		517,598	231,944	60,351	158,680	52,706	0	10,458	3,458	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
614		D DA Street and Area Lights		0	D07		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
616		D Wt Customers-Meters		0	C04		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
618		D DA Sch 25P		0	D05		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	370	122	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
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
623		D NCP-w/o DA		0	D03		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
625		D DA Street and Area Lights		0	D07		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
627		D Wt Customers-Meters		0	C04		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
629		D DA Sch 25P		0	D05		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
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
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
634		D NCP-w/o DA		0	D03		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
636		D DA Street and Area Lights		0	D07		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
638		D Wt Customers-Meters		0	C04		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
640		D DA Sch 25P		0	D05		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
642		D NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
643	369	Services Depr Exp		X10		689,000												
644		D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
645		D NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
646		D DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
647		D DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
648		D Avg Customers-Secondary		100	C02		689,000	566,835	103,984	11,427	0	0	6,754	0	0	0	0	0
649		D Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
650		D DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
651		D DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
652		D NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
653		D NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
654	370	Meters Depr Exp		X11		210,000												
655		D NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign		AVISTA UTILITIES					Electric Utility		Idaho Jurisdiction							
2	Scenario: Potlatch Revised Case		Cost of Service Calculation														06/16/00
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5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
656	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
657	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
658	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
659	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
660	D	Wt Customers-Meters		100	C04		210,000	90,839	61,991	44,908	1,751	152	10,358	0	0	0	0	0
661	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
662	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
663	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
664	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
665	371	Installations on Customer Premises Depr Exp		X10		0												
666	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
667	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
668	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
669	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
670	D	Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0
671	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
672	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
673	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
674	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
675	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
676	372	Leased Property on Customer Premises Depr Exp		X10		0												
677	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
678	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
679	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
680	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
681	D	Avg Customers-Secondary		100	C02		0	0	0	0	0	0	0	0	0	0	0	0
682	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
683	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
684	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
685	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
686	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
687	373	Street Lights & Signal Systems Depr Exp		X12		317,000												
688	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
689	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
690	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
691	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
692	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
693	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
694	D	DA Street & Area Lights		100	C05		317,000	0	0	0	0	0	0	317,000	0	0	0	0
695	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
696	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
697	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
698	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
699																		
700		**General Plant Depreciation Expense**																
701	303.1X	Computer Software Amort Exp		M04		1,444,000												
702	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
703	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
704	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
705	O	Corporate Cost Allocator		100	S23		1,444,000	768,402	167,950	231,952	82,367	154,345	21,007	17,977	0	0	0	0
706	389	Land & Land Rights Depr Exp		M04		1,000												
707	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
708	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
709	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0

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6		Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &					
7	Account Description		Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights					
710	O Corporate Cost Allocator		100	S23		1,000	532	116	161	57	107	15	12	0	0	0	0	
711	390 Structures & Improvements Depr Exp		M04		286,000													
712	O P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	
713	O Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	
714	O Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	
715	O Corporate Cost Allocator		100	S23		286,000	152,190	33,264	45,941	16,314	30,570	4,161	3,561	0	0	0	0	
716	391 Office Furniture & Equipment Depr Exp		M04		913,000													
717	O P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	
718	O Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	
719	O Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0	
720	O Corporate Cost Allocator		100	S23		913,000	485,839	106,190	146,657	52,078	97,588	13,282	11,366	0	0	0	0	
721	392 Transportation Equipment Depr Exp		M04		35,000													
722	O P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0	
723	O Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0	
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	18,625	4,071	5,622	1,996	3,741	509	436	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		7,000	3,725	814	1,124	399	748	102	87	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		55,000	29,267	6,397	8,835	3,137	5,879	800	685	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		44,000	23,414	5,118	7,068	2,510	4,703	640	548	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		54,000	28,735	6,281	8,674	3,080	5,772	786	672	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		1,050,000	558,741	122,125	168,663	59,893	112,231	15,275	13,072	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		3,000	1,596	349	482	171	321	44	37	0	0	0	0	
756	Total General Plant Depreciation Expense				3,892,000	3,892,000	2,071,068	452,675	625,178	222,002	416,004	56,620	48,454	0	0	0	0	
757	Total Depreciation Expense				20,027,000	20,027,000	8,510,682	2,012,296	4,253,569	1,502,308	2,938,462	321,568	488,115	0	0	0	0	
758																		
759	**Amortization**																	
760	Amortization of Transmission Related Intangible Plant		Manual Input		4,000													
761	P Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0	
762	T Transmission Plant		100	S02		4,000	1,555	361	827	368	822	57	9	0	0	0	0	
763	D Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0	

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6		Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description		Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
764	O Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
765	Amortization of Hydro Relicensing Costs		P03		113,000												
766	P Coincident Peak		30.96	D01		34,985	13,604	3,161	7,235	3,218	7,191	495	80	0	0	0	0
767	P Generation Level Consumption		69.04	E02		78,015	24,931	5,684	16,968	7,470	21,401	1,234	327	0	0	0	0
768	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
769	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
770	Deferred MOPS Amort / Small Gen Cap Cost Amort		P04		184,000												
771	P Coincident Peak		100	D01		184,000	71,550	16,625	38,053	16,927	37,821	2,605	419	0	0	0	0
772	P Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
773	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
774	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
775	Amortization of Acq. Adj.-Colstrip Common AFUDC		P02		67,000												
776	P Coincident Peak		35.57	D01		23,832	9,267	2,153	4,929	2,192	4,899	337	54	0	0	0	0
777	P Generation Level Consumption		64.43	E02		43,168	13,795	3,145	9,389	4,133	11,842	683	181	0	0	0	0
778	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
779	P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
780	Amortization of CO2 Credits				(1,000)												
781	P Production Plant		100	S01		(1,000)	(346)	(79)	(213)	(94)	(248)	(15)	(3)	0	0	0	0
782	Total Amortization Expense				367,000	367,000	134,357	31,051	77,187	34,215	83,727	5,396	1,068	0	0	0	0
783	Total Depreciation & Amortization Expense				20,394,000	20,394,000	8,645,038	2,043,347	4,330,756	1,536,523	3,022,189	326,964	489,183	0	0	0	0
784																	
785	**Other Income Related Items**																
786	Settlement Exchange Power		P01		0												
787	P Coincident Peak		0	D01		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
789	P Open		0	xxx		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
791	Centralia Gain Amortization		P02		0												
792	P Coincident Peak		35.57	D01		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
794	P Open		0	xxx		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
796	PGE Monetization Amortization				0												
797	P Production Plant		100	S01		0	0	0	0	0	0	0	0	0	0	0	0
798	BPA Residential Exchange Amortization				0												
799	Open				0												
800	Open				0												
801	Open				0												
802	Open				0												
803	Open				0												
804	Total Other Income Items				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	56,950,082	13,320,501	29,591,466	11,916,337	27,799,763	2,238,149	1,602,703	0	0	0	0
806	**Income Tax Items**																
807	Total Income Tax- State		Sum		554,000												
808	R Income Tax Allocator A		100	R03		554,000	78,046	105,934	222,541	12,920	111,937	14,444	8,178	0	0	0	0
809	Total Income Tax- Federal		Sum		774,000												
810	R Income Tax Allocator A		100	R03		774,000	109,039	148,001	310,915	18,050	156,389	20,180	11,426	0	0	0	0
811	Total Investment Tax Credit Amortization		Sum		0												
812	R Income Tax Allocator A		100	R03		0	0	0	0	0	0	0	0	0	0	0	0
813	Total Deferred Income Tax Expense		Sum		2,466,000												
814	R Income Tax Allocator A		100	R03		2,466,000	347,404	471,539	990,590	57,509	498,262	64,293	36,404	0	0	0	0
815	Total Income Tax Items				3,794,000	3,794,000	534,490	725,474	1,524,046	88,478	766,588	98,917	56,008	0	0	0	0
816																	
817	**Total Operating Expenses**				147,213,000	147,213,000	57,484,571	14,045,975	31,115,512	12,004,815	28,566,351	2,337,065	1,658,711	0	0	0	0

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6		Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description		Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
818																	
819	**Operating Revenues**																
820	44X From Sale of Electricity (Retail)				(146,248,000)												
821	R Direct Input		Alloc Wks Line 61			(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
822	Open				0												
823	447 From Sale of Electricity (Wholesale)		Sum		(16,976,000)												
824	P Production Plant		100	S01		(16,976,000)	(5,871,592)	(1,349,582)	(3,623,360)	(1,601,248)	(4,213,498)	(257,828)	(58,893)	0	0	0	0
825	Open 0				0												
826	Total Revenues From Sale or Distribution of Electricity				(163,224,000)	(163,224,000)	(58,519,592)	(17,561,582)	(38,427,360)	(12,076,248)	(31,909,498)	(2,806,828)	(1,922,893)	0	0	0	0
827																	
828	Other Operating Revenues																
829	451 Miscellaneous Service Revenues		Sum		(203,000)												
830	D Distribution Plant		100	S03		(203,000)	(97,784)	(25,006)	(52,594)	(12,199)	(1,675)	(3,943)	(9,800)	0	0	0	0
831	453 Sales of Water and Water Power		Sum		(129,000)												
832	P Coincident Peak		100	D01		(129,000)	(50,162)	(11,656)	(26,678)	(11,867)	(26,516)	(1,826)	(294)	0	0	0	0
833	454 Rent From Electric Property		Manual Input		(628,000)												
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		(3,741,000)	(1,454,712)	(338,022)	(773,667)	(344,153)	(768,954)	(52,968)	(8,525)	0	0	0	0
838	Open		Sum		0												
839	Total Other Operating Revenues				(4,701,000)	(4,701,000)	(1,882,837)	(444,860)	(1,008,140)	(411,584)	(841,770)	(70,237)	(41,572)	0	0	0	0
840																	
841	**Total Operating Revenues**				(167,925,000)	(167,925,000)	(60,402,429)	(18,006,442)	(39,435,500)	(12,487,832)	(32,751,268)	(2,877,065)	(1,964,465)	0	0	0	0
842																	
843	**Net Operating Expense (Income)**				(20,712,000)	(20,712,000)	(2,917,858)	(3,960,467)	(8,319,988)	(483,016)	(4,184,917)	(540,000)	(305,754)	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/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
850	O Labor P/T/D 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	2,661	582	803	285	534	73	62	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		100	D01		341,000	132,600	30,811	70,521	31,370	70,092	4,828	777	0	0	0	0
860	T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	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/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
864	O Labor P/T/D 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	3,094,894	676,453	934,233	331,748	621,655	84,610	72,407	0	0	0	0
867	Total Intangible Plant				11,353,000	11,353,000	5,000,386	1,114,160	2,117,416	854,407	2,005,725	168,954	91,953	0	0	0	0
868																	
869	**Production Plant**																
870	31X Steam Production		P02		131,199,000												
871	P Coincident Peak		35.57	D01		46,667,484	18,146,955	4,216,685	9,651,182	4,293,167	9,592,394	660,751	106,352	0	0	0	0

1 Assign — AVISTA UTILITIES — Electric Utility — Idaho Jurisdiction

2 Scenario: Potlatch Revised Case — Cost of Service Calculation — 06/16/00

3 Last Idaho Method modified — For the Year Ended December 31, 2002 — Functionalization and Classification — 10:42 AM

4 Common Costs by 4-Factor

5 (k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) General Service	(u) Large Gen Service	(v) Extra Large Gen Service	(w) Potlatch Ex Lg Gen Svc	(x) Pumping Service	(y) Street & Area Lights	(z)	(aa)	(ab)	(ac)
7 Account Description																		
872		P Generation Level Consumption		64.43	E02		84,531,516	27,013,516	6,158,463	18,385,614	8,093,897	23,188,094	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	7,098,033	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
889		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
890		Total Production Plant				300,269,000	300,269,000	103,855,863	23,871,210	64,089,462	28,322,636	74,527,729	4,560,417	1,041,683	0	0	0	0
891																		
892		**Transmission Plant**																
893	350	Land & Land Rights		T01		4,261,000												
894		T Coincident Peak		100	D01		4,261,000	1,656,918	385,007	881,206	391,990	875,839	60,330	9,711	0	0	0	0
895		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
896		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
897	352	Structures & Improvements		T01		3,469,000												
898		T Coincident Peak		100	D01		3,469,000	1,348,943	313,445	717,415	319,130	713,045	49,117	7,906	0	0	0	0
899		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
900		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
901	353	Station Equipment		T01		41,510,000												
902		T Coincident Peak		100	D01		41,510,000	16,141,433	3,750,675	8,584,576	3,818,705	8,532,285	587,727	94,598	0	0	0	0
903		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
904		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
905	354	Towers & Fixtures		T01		5,868,000												
906		T Coincident Peak		100	D01		5,868,000	2,281,810	530,209	1,213,546	539,826	1,206,154	83,083	13,373	0	0	0	0
907		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
908		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
909	355	Poles & Fixtures		T01		27,928,000												
910		T Coincident Peak		100	D01		27,928,000	10,859,984	2,523,461	5,775,718	2,569,231	5,740,536	395,424	63,646	0	0	0	0
911		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
912		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
913	356	Overhead Conductors & Devices		T01		24,692,000												
914		T Coincident Peak		100	D01		24,692,000	9,601,645	2,231,069	5,106,489	2,271,536	5,075,384	349,606	56,271	0	0	0	0
915		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
916		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
917	357	Underground Conduit		T01		193,000												
918		T Coincident Peak		100	D01		193,000	75,049	17,439	39,914	17,755	39,671	2,733	440	0	0	0	0
919		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
920		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
921	358	Underground Conductors & Devices		T01		453,000												
922		T Coincident Peak		100	D01		453,000	176,152	40,931	93,684	41,674	93,113	6,414	1,032	0	0	0	0
923		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
924		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
925	359	Roads & Trails		T01		627,000												

1	Assign	AVISTA UTILITIES	Electric Utility	Idaho Jurisdiction	
2	Scenario: Potlatch Revised Case	Cost of Service Calculation			06/16/00
3	Last Idaho Method modified	For the Year Ended December 31, 2002		Functionalization and Classification	10:42 AM
4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n) Notes	(o) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) General Service	(u) Large Gen Service	(v) Extra Large Gen Service	(w) Potlatch Ex Lg Gen Svc	(x) Pumping Service	(y) Street & Area Lights	(z)	(aa)	(ab)	(ac)
6																			
7	Account Description																		
926		T	Coincident Peak		100	D01		627,000	243,813	56,653	129,668	57,681	128,878	8,878	1,429	0	0	0	0
927		T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
928		T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
929		Total Transmission Plant					109,001,000	109,001,000	42,385,747	9,848,888	22,542,216	10,027,527	22,404,904	1,543,312	248,405	0	0	0	0
930																			
931		**Distribution Plant**																	
932	360	Land & Land Rights			X01		890,000												
933		D	NCP-All		100	D02		890,000	319,907	83,238	218,859	72,695	176,107	14,424	4,770	0	0	0	0
934		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
935		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
936		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
937		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
938		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
939		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
940		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
941		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
942		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
943	361	Structures & Improvements			X02		2,627,000												
944		D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
945		D	NCP-w/o DA		2537	D03		2,464,756	1,229,718	319,967	841,289	0	0	55,446	18,336	0	0	0	0
946		D	DA Sch 25		94	D04		91,323	0	0	0	91,323	0	0	0	0	0	0	0
947		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
948		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
949		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
950		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
951		D	DA Sch 25P		73	D05		70,921	0	0	0	0	70,921	0	0	0	0	0	0
952		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
953		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
954	362	Station Equipment			X03		23,723,000												
955		D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
956		D	NCP-w/o DA		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	DA Sch 25		1339	D04		1,357,541	0	0	0	1,357,541	0	0	0	0	0	0	0
958		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
959		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
960		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
961		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
962		D	DA Sch 25P		1848	D05		1,873,589	0	0	0	0	1,873,589	0	0	0	0	0	0
963		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
964		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
965	363	Storage Battery Equipment			X01		0												
966		D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0
967		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
968		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
969		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
970		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
971		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
972		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
973		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
974		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
975		D	NCP-Primary		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	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
978		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
979		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0

1	Assign		AVISTA UTILITIES					Electric Utility		Idaho Jurisdiction							
2	Scenario: Potlatch Revised Case		Cost of Service Calculation														06/16/00
3	Last Idaho Method modified		For the Year Ended December 31, 2002						Functionalization and Classification								10:42 AM
4	Common Costs by 4-Factor																
5	(k) (l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
980	D	DA Street and Area Lights		5.59	D07		3,187,139	0	0	0	0	0	0	3,187,139	0	0	0	0
981	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
982	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
983	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
984	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
985	D	NCP-Secondary		1.33	D06		758,300	390,122	101,508	243,262	0	0	17,590	5,817	0	0	0	0
986	D	NCP-Primary		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	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
989	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
990	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
991	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
992	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
993	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
994	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
995	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
996	D	NCP-Secondary		1.41	D06		564,367	290,350	75,548	181,049	0	0	13,091	4,329	0	0	0	0
997	D	NCP-Primary		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												
999	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
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	0	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	117,886	0	0	0	0
1009	367	Underground Conductors & Devices		X08		27,588,000												
1010	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1011	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1012	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1013	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1014	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1015	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1016	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1017	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1018	D	NCP-Secondary		4.52	D06		1,246,978	641,533	166,924	400,030	0	0	28,926	9,566	0	0	0	0
1019	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
1020	368	Line Transformers		X09		42,801,000												
1021	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1022	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1023	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1024	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1025	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1026	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1027	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1028	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1029	D	NCP-Secondary		100	D06		42,801,000	22,019,830	5,729,452	13,730,549	0	0	992,835	328,335	0	0	0	0
1030	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1031	369	Services		X10		29,520,000												
1032	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1033	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0

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4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1034		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1035		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1036		D	Avg Customers-Secondary		100	C02		29,520,000	24,285,867	4,455,177	489,589	0	0	289,368	0	0	0	0	0
1037		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1038		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1039		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1040		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1041		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1042	370	Meters			X11		7,166,000												
1043		D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1044		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1045		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1046		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1047		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1048		D	Wt Customers-Meters		100	C04		7,166,000	3,099,789	2,115,370	1,532,423	59,758	5,200	353,460	0	0	0	0	0
1049		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1050		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1051		D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1052		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1053	371	Installations on Customer Premises			X10		0												
1054		D	NCP-All		0	D02		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
1056		D	DA Sch 25		0	D04		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
1058		D	Avg Customers-Secondary		100	C02		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
1060		D	DA Street & Area Lights		0	C05		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
1062		D	NCP-Secondary		0	D06		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
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
1066		D	NCP-w/o DA		0	D03		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
1068		D	DA Street and Area Lights		0	D07		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
1070		D	Wt Customers-Meters		0	C04		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
1072		D	DA Sch 25P		0	D05		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
1074		D	NCP-Primary		0	D08		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
1077		D	NCP-w/o DA		0	D03		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
1079		D	DA Street and Area Lights		0	D07		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
1081		D	Wt Customers-Meters		0	C04		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	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
1084		D	NCP-Secondary		0	D06		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
1086		Total Distribution Plant					257,643,000	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
1087																			

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4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n) Notes	(c) Functional Allocation	(p) Class Allocator	(q) Proforma Totals	(r) Functional Totals	(s) Residential Service	(t) General Service	(u) Large Gen Service	(v) Extra Large Gen Service	(w) Potlatch Ex Lg Gen Svc	(x) Pumping Service	(y) Street & Area Lights	(z)	(aa)	(ab)	(ac)
6																			
7	Account Description																		
1088		**General Plant**																	
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
1091		O	Labor P/T/D Total		0	S21		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
1093		O	Corporate Cost Allocator		100	S23		637,000	338,970	74,089	102,322	36,335	68,087	9,267	7,930	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
1096		O	Labor P/T/D Total		0	S21		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
1098		O	Corporate Cost Allocator		100	S23		8,805,000	4,685,445	1,024,101	1,414,360	502,242	941,140	128,093	109,618	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
1101		O	Labor P/T/D Total		0	S21		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
1103		O	Corporate Cost Allocator		100	S23		5,246,000	2,791,578	610,157	842,673	299,235	560,729	76,318	65,310	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
1106		O	Labor P/T/D Total		0	S21		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
1108		O	Corporate Cost Allocator		100	S23		2,867,000	1,525,630	333,458	460,531	163,535	306,445	41,709	35,693	0	0	0	0
1109	393	Stores Equipment			M04		366,000												
1110		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1111		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1112		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1113		O	Corporate Cost Allocator		100	S23		366,000	194,761	42,569	58,791	20,877	39,121	5,324	4,557	0	0	0	0
1114	394	Tools, Shop & Garage Equipment			M04		1,114,000												
1115		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1116		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1117		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1118		O	Corporate Cost Allocator		100	S23		1,114,000	592,798	129,568	178,944	63,543	119,072	16,206	13,869	0	0	0	0
1119	395	Laboratory Equipment			M04		1,327,000												
1120		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1121		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1122		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1123		O	Corporate Cost Allocator		100	S23		1,327,000	706,143	154,342	213,158	75,693	141,839	19,305	16,521	0	0	0	0
1124	396	Power Operated Equipment			M04		6,946,000												
1125		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1126		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1127		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1128		O	Corporate Cost Allocator		100	S23		6,946,000	3,696,206	807,883	1,115,747	396,204	742,437	101,049	86,475	0	0	0	0
1129	397	Communication Equipment			M04		9,139,000												
1130		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1131		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1132		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1133		O	Corporate Cost Allocator		100	S23		9,139,000	4,863,178	1,062,948	1,468,011	521,294	976,840	132,952	113,777	0	0	0	0
1134	398	Miscellaneous Equipment			M04		77,000												
1135		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1136		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1137		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1138		O	Corporate Cost Allocator		100	S23		77,000	40,974	8,956	12,369	4,392	8,230	1,120	959	0	0	0	0
1139		Total General Plant					36,524,000	36,524,000	19,435,682	4,248,072	5,866,905	2,083,349	3,903,940	531,344	454,708	0	0	0	0
1140																			
1141	**Total Plant In Service**						714,790,000	714,790,000	294,782,916	70,818,839	161,366,926	56,770,376	104,968,116	11,807,767	14,275,061	0	0	0	0

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5	(k)	(l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1142																		
1143	**Accumulated Reserve For Depreciation**																	
1144		**Production Plant Accumulated Depreciation**																
1145	31X	Steam Production Accum Depr		P02		(65,595,000)												
1146		P Coincident Peak		35.57	D01		(23,332,142)	(9,072,855)	(2,108,198)	(4,825,260)	(2,146,436)	(4,795,868)	(330,353)	(53,172)	0	0	0	0
1147		P Generation Level Consumption		64.43	E02		(42,262,859)	(13,505,832)	(3,079,020)	(9,192,176)	(4,046,671)	(11,593,252)	(668,500)	(177,408)	0	0	0	0
1148		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1149		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1150	32X	Nuclear Production Accum Depr		P02		0												
1151		P Coincident Peak		35.57	D01		0	0	0	0	0	0	0	0	0	0	0	0
1152		P Generation Level Consumption		64.43	E02		0	0	0	0	0	0	0	0	0	0	0	0
1153		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1154		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1155	33X	Hydraulic Production Accum Depr		P03		(20,384,000)												
1156		P Coincident Peak		30.96	D01		(6,310,886)	(2,454,029)	(570,226)	(1,305,138)	(580,569)	(1,297,188)	(89,354)	(14,382)	0	0	0	0
1157		P Generation Level Consumption		69.04	E02		(14,073,114)	(4,497,308)	(1,025,283)	(3,060,904)	(1,347,501)	(3,860,438)	(222,604)	(59,075)	0	0	0	0
1158		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1159		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1160	34X	Other Production Accum Depr		P07		(5,486,000)												
1161		P Coincident Peak		4436	D01		(4,436,000)	(1,724,967)	(400,819)	(917,398)	(408,089)	(911,810)	(62,808)	(10,109)	0	0	0	0
1162		P Generation Level Consumption		1050	E02		(1,050,000)	(335,546)	(76,497)	(228,375)	(100,538)	(288,029)	(16,609)	(4,408)	0	0	0	0
1163		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1164		P Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1165		Total Production Plant Accum Depr				(91,465,000)	(91,465,000)	(31,590,537)	(7,260,043)	(19,529,251)	(8,629,804)	(22,746,584)	(1,390,227)	(318,554)	0	0	0	0
1166																		
1167		**Transmission Plant Accumulated Depreciation**																
1168	350	Land & Land Rights Accum Depr		T01		(1,029,000)												
1169		T Coincident Peak		100	D01		(1,029,000)	(400,133)	(92,976)	(212,805)	(94,663)	(211,509)	(14,569)	(2,345)	0	0	0	0
1170		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1171		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1172	352	Structures & Improvements Accum Depr		T01		(866,000)												
1173		T Coincident Peak		100	D01		(866,000)	(336,750)	(78,248)	(179,095)	(79,668)	(178,004)	(12,261)	(1,974)	0	0	0	0
1174		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1175		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1176	353	Station Equipment Accum Depr		T01		(14,150,000)												
1177		T Coincident Peak		100	D01		(14,150,000)	(5,502,319)	(1,278,537)	(2,926,325)	(1,301,727)	(2,908,500)	(200,346)	(32,247)	0	0	0	0
1178		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1179		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1180	354	Towers & Fixtures Accum Depr		T01		(1,630,000)												
1181		T Coincident Peak		100	D01		(1,630,000)	(633,836)	(147,280)	(337,096)	(149,952)	(335,043)	(23,079)	(3,715)	0	0	0	0
1182		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1183		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1184	355	Overhead Conductors & Devices Accum Depr		T01		(11,123,000)												
1185		T Coincident Peak		100	D01		(11,123,000)	(4,325,251)	(1,005,029)	(2,300,319)	(1,023,258)	(2,286,307)	(157,487)	(25,348)	0	0	0	0
1186		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1187		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1188	356	Poles & Fixtures Accum Depr		T01		(7,195,000)												
1189		T Coincident Peak		100	D01		(7,195,000)	(2,797,823)	(650,111)	(1,487,979)	(661,903)	(1,478,916)	(101,872)	(16,397)	0	0	0	0
1190		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1191		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1192	357	Underground Conduit Accum Depr		T01		(78,000)												
1193		T Coincident Peak		100	D01		(78,000)	(30,331)	(7,048)	(16,131)	(7,176)	(16,033)	(1,104)	(178)	0	0	0	0
1194		T Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1195		T Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0

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4	Common Costs by 4-Factor																	
5	(k) (l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1196	358	Underground Conductors & Devices Accum Depr		T01		(181,000)												
1197	T	Coincident Peak		100	D01		(181,000)	(70,383)	(16,354)	(37,432)	(16,651)	(37,204)	(2,563)	(412)	0	0	0	0
1198	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1199	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1200	359	Roads & Trails Accum Depr		T01		(142,000)												
1201	T	Coincident Peak		100	D01		(142,000)	(55,218)	(12,831)	(29,367)	(13,063)	(29,188)	(2,011)	(324)	0	0	0	0
1202	T	Generation Level Consumption		0	E02		0	0	0	0	0	0	0	0	0	0	0	0
1203	T	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1204	Transmission Plant					(36,394,000)	(36,394,000)	(14,152,043)	(3,288,414)	(7,526,549)	(3,348,059)	(7,480,703)	(515,291)	(82,939)	0	0	0	0
1205																		
1206	**Distribution Plant Accumulated Depreciation**																	
1207	360	Land & Land Rights Accum Depr		X01		0												
1208	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0
1209	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1210	D	DA Sch 25		0	D04		0	0	0	0	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	0	0	0	0
1212	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1213	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1214	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1215	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1216	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1217	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1218	361	Structures & Improvements Accum Depr		X02		(894,000)												
1219	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1220	D	NCP-w/o DA		2537	D03		(838,786)	(418,488)	(108,889)	(286,301)	0	0	(18,869)	(6,240)	0	0	0	0
1221	D	DA Sch 25		94	D04		(31,078)	0	0	0	(31,078)	0	0	0	0	0	0	0
1222	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1223	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1224	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1225	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1226	D	DA Sch 25P		73	D05		(24,135)	0	0	0	0	(24,135)	0	0	0	0	0	0
1227	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1228	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1229	362	Station Equipment Accum Depr		X03		(6,586,000)												
1230	D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1231	D	NCP-w/o DA		20212	D03		(5,688,971)	(2,838,346)	(738,524)	(1,941,803)	0	0	(127,976)	(42,322)	0	0	0	0
1232	D	DA Sch 25		1339	D04		(376,882)	0	0	0	(376,882)	0	0	0	0	0	0	0
1233	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1234	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1235	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1236	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1237	D	DA Sch 25P		1848	D05		(520,147)	0	0	0	0	(520,147)	0	0	0	0	0	0
1238	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0
1239	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1240	363	Storage Battery Equipment Accum Depr		X01		0												
1241	D	NCP-All		100	D02		0	0	0	0	0	0	0	0	0	0	0	0
1242	D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1243	D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1244	D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1245	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1246	D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1247	D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1248	D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1249	D	NCP-Secondary		0	D06		0	0	0	0	0	0	0	0	0	0	0	0

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4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1250		D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1251	364		Poles, Towers & Fixtures Accum Depr		X05		(16,280,000)												
1252		D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1253		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1254		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1255		D	DA Street and Area Lights		5.59	D07		(910,052)	0	0	0	0	0	0	(910,052)	0	0	0	0
1256		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1257		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1258		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1259		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1260		D	NCP-Secondary		1.33	D06		(216,524)	(111,395)	(28,984)	(69,461)	0	0	(5,023)	(1,661)	0	0	0	0
1261		D	NCP-Primary		93.08	D08		(15,153,424)	(6,790,498)	(1,766,854)	(4,645,596)	(1,543,053)	0	(306,171)	(101,252)	0	0	0	0
1262	365		Overhead Conductors & Devices Accum Depr		X06		(11,598,000)												
1263		D	NCP-All		0	D02		0	0	0	0	0	0	0	0	0	0	0	0
1264		D	NCP-w/o DA		0	D03		0	0	0	0	0	0	0	0	0	0	0	0
1265		D	DA Sch 25		0	D04		0	0	0	0	0	0	0	0	0	0	0	0
1266		D	DA Street and Area Lights		0	D07		0	0	0	0	0	0	0	0	0	0	0	0
1267		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1268		D	Wt Customers-Meters		0	C04		0	0	0	0	0	0	0	0	0	0	0	0
1269		D	DA Street & Area Lights		0	C05		0	0	0	0	0	0	0	0	0	0	0	0
1270		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1271		D	NCP-Secondary		1.41	D06		(163,532)	(84,132)	(21,891)	(52,461)	0	0	(3,793)	(1,254)	0	0	0	0
1272		D	NCP-Primary		98.59	D08		(11,434,468)	(5,123,973)	(1,333,233)	(3,505,473)	(1,164,357)	0	(231,031)	(76,403)	0	0	0	0
1273	366		Underground Conduit Accum Depr		X07		(2,974,000)												
1274		D	NCP-All		0	D02		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
1276		D	DA Sch 25		0	D04		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
1278		D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1279		D	Wt Customers-Meters		0	C04		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
1281		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1282		D	NCP-Secondary		4.52	D06		(134,425)	(69,158)	(17,994)	(43,123)	0	0	(3,118)	(1,031)	0	0	0	0
1283		D	NCP-Primary		95.48	D08		(2,839,575)	(1,272,460)	(331,088)	(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
1286		D	NCP-w/o DA		0	D03		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
1288		D	DA Street and Area Lights		0	D07		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
1290		D	Wt Customers-Meters		0	C04		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
1292		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0
1293		D	NCP-Secondary		4.52	D06		(111,056)	(57,135)	(14,866)	(35,627)	0	0	(2,576)	(852)	0	0	0	0
1294		D	NCP-Primary		95.48	D08		(2,345,944)	(1,051,256)	(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
1297		D	NCP-w/o DA		0	D03		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
1299		D	DA Street and Area Lights		0	D07		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
1301		D	Wt Customers-Meters		0	C04		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
1303		D	DA Sch 25P		0	D05		0	0	0	0	0	0	0	0	0	0	0	0

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5	(k) (l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1304	D	NCP-Secondary		100	D06		(17,422,000)	(8,963,096)	(2,332,154)	(5,588,973)	0	0	(404,130)	(133,648)	0	0	0	0
1305	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1306	369	Services Accum Depr		X10		(10,309,000)												
1307	D	NCP-All		0	D02		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
1309	D	DA Sch 25		0	D04		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
1311	D	Avg Customers-Secondary		100	C02		(10,309,000)	(8,481,131)	(1,555,841)	(170,975)	0	0	(101,053)	0	0	0	0	0
1312	D	Wt Customers-Meters		0	C04		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
1314	D	DA Sch 25P		0	D05		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
1316	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1317	370	Meters Accum Depr		X11		(3,043,000)												
1318	D	NCP-All		0	D02		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
1320	D	DA Sch 25		0	D04		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
1322	D	Avg Customers-Secondary		0	C02		0	0	0	0	0	0	0	0	0	0	0	0
1323	D	Wt Customers-Meters		100	C04		(3,043,000)	(1,316,307)	(898,279)	(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
1325	D	DA Sch 25P		0	D05		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
1327	D	NCP-Primary		0	D08		0	0	0	0	0	0	0	0	0	0	0	0
1328	371	Installations on Customer Premises Accum Depr		X10		0												
1329	D	NCP-All		0	D02		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
1331	D	DA Sch 25		0	D04		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
1333	D	Avg Customers-Secondary		100	C02		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
1335	D	DA Street & Area Lights		0	C05		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
1337	D	NCP-Secondary		0	D06		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
1339	372	Leased Property on Customer Premises Accum D		X10		0												
1340	D	NCP-All		0	D02		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
1342	D	DA Sch 25		0	D04		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
1344	D	Avg Customers-Secondary		100	C02		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
1346	D	DA Street & Area Lights		0	C05		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
1348	D	NCP-Secondary		0	D06		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
1350	373	Street Lights & Signal Systems Accum Depr		X12		(4,077,000)												
1351	D	NCP-All		0	D02		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
1353	D	DA Sch 25		0	D04		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
1355	D	Avg Customers-Secondary		0	C02		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
1357	D	DA Street & Area Lights		100	C05		(4,077,000)	0	0	0	0	0	0	(4,077,000)	0	0	0	0

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3	Last Idaho Method modified	For the Year Ended December 31, 2002		Functionalization and Classification	10:42 AM
4	Common Costs by 4-Factor				

5	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6				Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description				Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1358		D	DA Sch 25P		0	D05		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
1360		D	NCP-Primary		0	D08		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)	(3,668,780)	(546,491)	(1,458,607)	(5,386,364)	0	0	0	0
1362																			
1363		**General Plant Accumulated Depreciation**																	
1364	389	Land & Land Rights Accum Depr			M04		(13,000)												
1365		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1366		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1367		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1368		O	Corporate Cost Allocator		100	S23		(13,000)	(6,918)	(1,512)	(2,088)	(742)	(1,390)	(189)	(162)	0	0	0	0
1369	390	Structures & Improvements Accum Depr			M04		(2,442,000)												
1370		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1371		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1372		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1373		O	Corporate Cost Allocator		100	S23		(2,442,000)	(1,299,473)	(284,027)	(392,262)	(139,293)	(261,018)	(35,526)	(30,402)	0	0	0	0
1374	391	Office Furniture & Equipment Accum Depr			M04		(4,267,000)												
1375		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1376		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1377		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1378		O	Corporate Cost Allocator		100	S23		(4,267,000)	(2,270,618)	(496,291)	(685,415)	(243,392)	(456,087)	(62,075)	(53,122)	0	0	0	0
1379	392	Transportation Equipment Accum Depr			M04		(1,507,000)												
1380		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1381		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1382		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1383		O	Corporate Cost Allocator		100	S23		(1,507,000)	(801,927)	(175,278)	(242,072)	(85,960)	(161,079)	(21,924)	(18,761)	0	0	0	0
1384	393	Stores Equipment Accum Depr			M04		(91,000)												
1385		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1386		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1387		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1388		O	Corporate Cost Allocator		100	S23		(91,000)	(48,424)	(10,584)	(14,617)	(5,191)	(9,727)	(1,324)	(1,133)	0	0	0	0
1389	394	Tools, Shop & Garage Equipment Accum Depr			M04		(392,000)												
1390		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1391		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1392		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1393		O	Corporate Cost Allocator		100	S23		(392,000)	(208,597)	(45,593)	(62,968)	(22,360)	(41,900)	(5,703)	(4,880)	0	0	0	0
1394	395	Laboratory Equipment Accum Depr			M04		(490,000)												
1395		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1396		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1397		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1398		O	Corporate Cost Allocator		100	S23		(490,000)	(260,746)	(56,991)	(78,709)	(27,950)	(52,375)	(7,128)	(6,100)	0	0	0	0
1399	396	Power Operated Equipment Accum Depr			M04		(2,259,000)												
1400		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1401		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1402		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1403		O	Corporate Cost Allocator		100	S23		(2,259,000)	(1,202,092)	(262,742)	(362,867)	(128,855)	(241,458)	(32,863)	(28,124)	0	0	0	0
1404	397	Communication Equipment Accum Depr			M04		(4,949,000)												
1405		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1406		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1407		O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1408		O	Corporate Cost Allocator		100	S23		(4,949,000)	(2,633,534)	(575,614)	(794,965)	(282,294)	(528,984)	(71,997)	(61,613)	0	0	0	0
1409	398	Miscellaneous Equipment Accum Depr			M04		(24,000)												
1410		O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1411		O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0

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5	(k) (l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6			Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description			Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1412	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1413	O	Corporate Cost Allocator		100	S23		(24,000)	(12,771)	(2,791)	(3,855)	(1,369)	(2,565)	(349)	(299)	0	0	0	0
1414	Total General Plant Accumulated Depreciation					(16,434,000)	(16,434,000)	(8,745,099)	(1,911,423)	(2,639,818)	(937,404)	(1,756,581)	(239,078)	(204,596)	0	0	0	0
1415																		
1416	**Total Accumulated Reserve for Depreciation**					(219,933,000)	(219,933,000)	(91,065,054)	(21,882,009)	(48,275,873)	(16,584,047)	(32,530,359)	(3,603,205)	(5,992,454)	0	0	0	0
1417																		
1418	**Amortization**																	
1419	Accum Amortization of Limited Term Plant			Manual Input		(69,000)												
1420	P	Production Plant		0	S01		0	0	0	0	0	0	0	0	0	0	0	0
1421	T	Transmission Plant		100	S02		(69,000)	(26,831)	(6,235)	(14,270)	(6,348)	(14,183)	(977)	(157)	0	0	0	0
1422	D	Distribution Plant		0	S03		0	0	0	0	0	0	0	0	0	0	0	0
1423	O	Corporate Cost Allocator		0	S23		0	0	0	0	0	0	0	0	0	0	0	0
1424	Accum Amortization of Intangible Plant-Software			M04		(1,453,000)												
1425	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1426	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1427	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1428	O	Corporate Cost Allocator		100	S23		(1,453,000)	(773,191)	(168,997)	(233,398)	(82,880)	(155,307)	(21,138)	(18,089)	0	0	0	0
1429	Accum Amortization of Hydro Relicensing Costs			P03		(371,000)												
1430	P	Coincident Peak		30.96	D01		(114,862)	(44,665)	(10,378)	(23,754)	(10,567)	(23,610)	(1,626)	(262)	0	0	0	0
1431	P	Generation Level Consumption		69.04	E02		(256,138)	(81,853)	(18,661)	(55,710)	(24,525)	(70,262)	(4,052)	(1,075)	0	0	0	0
1432	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1433	P	Open		0	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1434	Accum Amortization of PGE Buydown Balance					0												
1435	P	Production Plant		100	S01		0	0	0	0	0	0	0	0	0	0	0	0
1436	Total Amortization					(1,893,000)	(1,893,000)	(926,541)	(204,271)	(327,132)	(124,319)	(263,361)	(27,793)	(19,583)	0	0	0	0
1437																		
1438	**Total Net Plant**					492,964,000	492,964,000	202,791,321	48,732,559	112,763,921	40,062,010	72,174,396	8,176,769	8,263,024	0	0	0	0
1439																		
1440	Total Customer Advances For Construction			Input		(478,000)												
1441	D	Account 369		100	S13		(478,000)	(393,247)	(72,140)	(7,928)	0	0	(4,686)	0	0	0	0	0
1442	Total Accumulated Deferred Investment Tax Credits			Input		0												
1443	x	Open		100	xxx		0	0	0	0	0	0	0	0	0	0	0	0
1444	Total Accumulated Deferred Income Taxes			Manual Input		(61,593,000)												
1445	P	Production Plant		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
1446	T	Transmission Plant		109	S02		(9,536,416)	(3,708,297)	(861,672)	(1,972,202)	(877,301)	(1,960,188)	(135,023)	(21,733)	0	0	0	0
1447	D	Distribution 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
1448	O	General Plant		37	S04		(3,237,132)	(1,722,590)	(376,508)	(519,985)	(184,648)	(346,007)	(47,093)	(40,301)	0	0	0	0
1449	Gain on Sale of General Office Building			M04		(625,000)												
1450	O	P/T/D Plant		0	S05		0	0	0	0	0	0	0	0	0	0	0	0
1451	O	Labor P/T/D Total		0	S21		0	0	0	0	0	0	0	0	0	0	0	0
1452	O	Labor O&M excl A&G		0	S22		0	0	0	0	0	0	0	0	0	0	0	0
1453	O	Corporate Cost Allocator		100	S23		(625,000)	(332,584)	(72,693)	(100,395)	(35,650)	(66,804)	(9,092)	(7,781)	0	0	0	0
1454	DSM & Weatherization			Input		9,110,000												
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												
1457	P	Coincident Peak		100	D01		829,000	322,362	74,905	171,443	76,264	170,399	11,738	1,889	0	0	0	0
1458	Open					0												
1459	Open					0												
1460	Total Working Capital					0												
1461	Total Miscellaneous Rate Base Items					(52,757,000)	(52,757,000)	(22,634,660)	(5,450,967)	(11,934,928)	(3,994,209)	(6,642,309)	(882,814)	(1,217,113)	0	0	0	0
1462																		
1463	**Total Rate Base**					440,207,000	440,207,000	180,156,661	43,281,592	100,828,993	36,067,801	65,532,087	7,293,955	7,045,911	0	0	0	0
1464																		
1465	**Rate of Return**					4.71%	4.71%	1.62%	9.15%	8.25%	1.34%	6.39%	7.40%	4.34%				

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4	Common Costs by 4-Factor																
5	(k) (l) (m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)
6		Notes	Functional	Class	Proforma	Functional	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &				
7	Account Description		Allocation	Allocator	Totals	Totals	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights				
1466																	
1467	**Non-Additive Items**																
1468	Interest				20,250,000												
1469	R Rate Base		100	S07		20,250,000	8,287,402	1,991,000	4,638,243	1,659,158	3,014,547	335,530	324,120	0	0	0	0
1470																	
1471	**Operating and Maintenance Labor Dollars**																
1472																	
1473	Production Labor				3,543,703												
1474	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
1475	Transmission Labor				861,082												
1476	T Transmission Plant		100	S02		861,082	334,837	77,804	178,078	79,215	176,993	12,192	1,962	0	0	0	0
1477	Distribution Labor				3,030,376												
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	3,020,235	732,808	1,719,566	595,575	1,081,556	124,866	160,554	0	0	0	0
1480																	
1481	Customer Accounts Labor				1,577,963												
1482	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
1483	Customer Service Labor				38,032												
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												
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												
1488	O Corporate Cost Allocator		100	S23		3,582,426	1,906,333	416,669	575,451	204,344	382,915	52,116	44,600	0	0	0	0
1489																	
1490	**Total Operating and Maintenance Labor**				12,839,107	12,839,107	6,262,267	1,442,467	2,375,722	828,843	1,524,047	198,291	207,470	0	0	0	0

Assign | AVISTA UTILITIES | Electric Utility | Idaho Jurisdiction

Scenario: Potlatch Revised Case | Class Allocator Worksheet | 16-Jun-00

Last Idaho Method modified | For the Year Ended December 31, 2002 | 10:42 AM

Common Costs by 4-Factor

(bc) Class Allocator Name	(bd) Description	(be)	(bf) Class Allocator Total	(bg) Residential Service Sch 1	(bh) General Service Sch 11-12	(bi) Large Gen Service Sch 21-22	(bj) Extra Large Gen Service Sch 25	(bk) Potlatch Ex Lg Gen Svc Sch 25P	(bl) Pumping Service Sch 31-32	(bm) Street & Area Lights Sch 41-49	(bn) Open 2	(bo) Open 3	(bp) Open 4	(bq) Open 5	(br) Source / Description
	Energy Allocators														
E01	Customer Level Consumption		3,123,583	988,380	225,328	674,177	303,707	870,086	48,922	12,983	0	0	0	0	Energy Sales-MWH
			100.00%	31.64%	7.21%	21.58%	9.72%	27.86%	1.57%	0.42%	0.00%	0.00%	0.00%	0.00%	
E02	Generation Level Consumption		3,352,670	1,071,404	244,256	729,206	321,018	919,681	53,031	14,074	0	0	0	0	Energy Sales with Losses - MWH
			100.00%	31.96%	7.29%	21.75%	9.58%	27.43%	1.58%	0.42%	0.00%	0.00%	0.00%	0.00%	
E03	Adjusted Customer Level Cons		2,601,218	988,380	225,328	674,177	303,707	347,721	48,922	12,983					Energy Sales - MWH exclude Potlatch Purchase Load
			100.00%	38.00%	8.66%	25.92%	11.68%	13.37%	1.88%	0.50%	0.00%	0.00%	0.00%	0.00%	
	Demand Allocators														
D01	Coincident Peak		490,582	190,766	44,327	101,456	45,131	100,838	6,946	1,118	0	0	0	0	Coincident Peak 12 Month Average
			100.00%	38.89%	9.04%	20.68%	9.20%	20.55%	1.42%	0.23%	0.00%	0.00%	0.00%	0.00%	
D02	NCP-All		610,300	219,370	57,079	150,078	49,849	120,762	9,891	3,271	0	0	0	0	Non-Coincident Peak All Sched.12 Mo Avg
			100.00%	35.94%	9.35%	24.59%	8.17%	19.79%	1.62%	0.54%	0.00%	0.00%	0.00%	0.00%	
D03	NCP-w/o DA		439,689	219,370	57,079	150,078	0	0	9,891	3,271	0	0	0	0	NCP w/o Sch 25/28 12 Mo Avg
			100.00%	49.89%	12.98%	34.13%	0.00%	0.00%	2.25%	0.74%	0.00%	0.00%	0.00%	0.00%	
D04	DA Sch 25		100				100								Direct Assigned to Schedule 25 Customers
			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
D05	DA Sch 25P		100					100							Direct Assigned to Schedule 25P Customers
			100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
D06	NCP-Secondary		426,400	219,370	57,079	136,789	0	0	9,891	3,271	0	0	0	0	Non-Coincident Peak Secondary12 Mo Avg
			100.00%	51.45%	13.39%	32.08%	0.00%	0.00%	2.32%	0.77%	0.00%	0.00%	0.00%	0.00%	
D07	DA Street and Area Lights		100							100					Direct Assigned to Street & Area Lights
			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
D08	NCP-Primary		489,538	219,370	57,079	150,078	49,849	0	9,891	3,271	0	0	0	0	Non-Coincident Peak Primary 12 Mo Avg
			100.00%	44.81%	11.66%	30.66%	10.18%	0.00%	2.02%	0.67%	0.00%	0.00%	0.00%	0.00%	
	Customer Allocators														
C01	Avg Customers-All		106,515	87,494	16,051	1,789	14	1	1,043	124	0	0	0	0	Unweighted
			100.00%	82.14%	15.07%	1.68%	0.01%	0.00%	0.98%	0.12%	0.00%	0.00%	0.00%	0.00%	
C02	Avg Customers-Secondary		106,351	87,494	16,051	1,764	0	0	1,043	0	0	0	0	0	Unweighted Secondary w/o Lighting
			100.00%	82.27%	15.09%	1.66%	0.00%	0.00%	0.98%	0.00%	0.00%	0.00%	0.00%	0.00%	
C03	Wt Customers-Meter Reading		127,122	87,494	32,101	5,367	70	5	2,085	0	0	0	0	0	Est. Meter Reading Time
			100.00%	68.83%	25.25%	4.22%	0.06%	0.00%	1.64%	0.00%	0.00%	0.00%	0.00%	0.00%	
C04	Wt Customers-Meters		202,267	87,494	59,708	43,254	1,687	147	9,977	0	0	0	0	0	Proportion Installed Meter Costs
			100.00%	43.26%	29.52%	21.38%	0.83%	0.07%	4.93%	0.00%	0.00%	0.00%	0.00%	0.00%	
C05	DA Street & Area Lights		124	0	0	0	0	0	0	124	0	0	0	0	Direct Assigned to Street & Area Lights
			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
C06	DA Handbilled		19	0	0	0	14	5	0	0	0	0	0	0	Direct Assigned to Handbilled Customers
			100.00%	0.00%	0.00%	0.00%	73.68%	26.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
C07	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open
	No. of Customer Bills		1,278,183	1,049,931	192,607	21,466	168	12	12,510	1,489	0	0	0	0	
	No. of Customers (Average)		106,515	87,494	16,051	1,789	14	1	1,043	124	0	0	0	0	
	Customer Weightings														
	Avg Customers-All			1	1	1	1	1	1	1	0	0	0	0	Unweighted
	Avg Customers-Secondary			1	1	1	0	0	1	0	0	0	0	0	Unweighted Secondary w/o Lighting
	Wt Customers-Meter Reading			1	2	3	5	5	2	0	0	0	0	0	Est. Meter Reading Time
	Wt Customers-Meters			1.00	3.72	24.18	120.48	146.77	9.57	0.00	0.00	0.00	0.00	0.00	Proportion Installed Meter Costs
	DA Street & Area Lights			0	0	0	0	0	0	1	0	0	0	0	Direct Assigned to Street & Area Lights
	DA Handbilled			0	0	0	1	5	0	0	0	0	0	0	Direct Assigned to Handbilled Customers
	Open			0	0	0	0	0	0	0	0	0	0	0	Open

1	Assign		AVISTA UTILITIES				Electric Utility			Idaho Jurisdiction						
2	Scenario: Potlatch Revised Case		Class Allocator Worksheet													16-Jun-00
3	Last Idaho Method modified		For the Year Ended December 31, 2002													10:42 AM
4	Common Costs by 4-Factor															
5	(bc) (bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	
6	Class		Class	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &					Source / Description	
7	Allocator		Allocator	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights						
8	Name Description		Total	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		
62	Revenue Allocator Calculations															
63	R01 Retail Sales 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	0	0	0	0	Input Revenue From Rates	
64			100.00%	36.00%	11.09%	23.80%	7.16%	18.94%	1.74%	1.27%	0.00%	0.00%	0.00%	0.00%		
65	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open	
66	R02 Open		0	0	0	0	0	0	0	0	0	0	0	0	Open	
67																
68																
69	Total Revenue		167,925,000	60,402,429	18,006,442	39,435,500	12,487,832	32,751,268	2,877,065	1,964,465	0	0	0	0	- line 841	
70	Less: Exp Before Income Tax		143,419,000	56,950,082	13,320,501	29,591,466	11,916,337	27,799,763	2,238,149	1,602,703	0	0	0	0	line 805	
71	Less: Interest Expense		0												line 1469	
72	R03 Income Tax Allocator A		24,506,000	3,452,347	4,685,941	9,844,034	571,495	4,951,505	638,916	361,762	0	0	0	0	Rev - Exp before Inc Tax	
73			100.00%	14.09%	19.12%	40.17%	2.33%	20.21%	2.61%	1.48%	0.00%	0.00%	0.00%	0.00%		
74																
75	Uniform Return	4.71%	20,712,000	8,476,478	2,036,425	4,744,064	1,697,011	3,083,323	343,185	331,514	0	0	0	0	Juris Total Return * Class Rate Base line 1463	
76	Plus: Total Operating Expenses		147,213,000	57,484,571	14,045,975	31,115,512	12,004,815	28,566,351	2,337,065	1,658,711	0	0	0	0	line 817	
77	Less: Revenue Offsets		(21,677,000)	(7,754,429)	(1,794,442)	(4,631,500)	(2,012,832)	(5,055,268)	(328,065)	(100,465)	0	0	0	0	sum lines 822 ~ 825 + line 839	
78	Rate Revenue at Uniform Return		146,248,000	58,206,620	14,287,958	31,228,075	11,688,995	26,594,407	2,352,185	1,889,760	0	0	0	0	Computed Uniform Return Revenue Requirement	
79																
80	Uniform Return	4.71%	20,712,000	8,476,478	2,036,425	4,744,064	1,697,011	3,083,323	343,185	331,514	0	0	0	0	Total Return * Class Rate Base line 1463	
81	Plus: Exp Excl Rev Conv Items		146,363,000	57,178,579	13,951,750	30,913,229	11,943,934	28,405,381	2,322,250	1,647,877	0	0	0	0	line 817 - lines 323, and 419	
82	Less: Revenue Offsets		(21,677,000)	(7,754,429)	(1,794,442)	(4,631,500)	(2,012,832)	(5,055,268)	(328,065)	(100,465)	0	0	0	0	sum lines 822 ~ 825 + line 839	
83	R04 Revenue Conversion Allocator U		145,398,000	57,900,627	14,193,733	31,025,793	11,628,114	26,433,436	2,337,370	1,878,926	0	0	0	0	Uniform Return Revenue Excl Rev Conversion Items	
84			100.00%	39.82%	9.76%	21.34%	8.00%	18.18%	1.61%	1.29%	0.00%	0.00%	0.00%	0.00%		
85																
86	Uniform Return	4.71%	20,712,000	8,476,478	2,036,425	4,744,064	1,697,011	3,083,323	343,185	331,514	0	0	0	0	Total Return * Class Rate Base line 1463	
87	Less: Interest Expense		20,250,000	8,287,402	1,991,000	4,638,243	1,659,158	3,014,547	335,530	324,120	0	0	0	0	line 1469	
88	R05 Income Tax Allocator U		462,000	189,076	45,424	105,821	37,853	68,776	7,655	7,395	0	0	0	0	Uniform Return less Interest Expense	
89			100.00%	40.93%	9.83%	22.90%	8.19%	14.89%	1.66%	1.60%	0.00%	0.00%	0.00%	0.00%		
90																
91	R06 Income Tax Allocator B		24,506,000	3,452,347	4,685,941	9,844,034	571,495	4,951,505	638,916	361,762	0	0	0	0	Net Income Before Tax	
92			100.00%	14.09%	19.12%	40.17%	2.33%	20.21%	2.61%	1.48%	0.00%	0.00%	0.00%	0.00%		
93																
94	Summed Allocators															
95	S01 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	0	0	0	0	line 890	
96			100.00%	34.59%	7.95%	21.34%	9.43%	24.82%	1.52%	0.35%	0.00%	0.00%	0.00%	0.00%		
97	S02 Transmission Plant		109,001,000	42,385,747	9,848,888	22,542,216	10,027,527	22,404,904	1,543,312	248,405	0	0	0	0	line 929	
98			100.00%	38.89%	9.04%	20.68%	9.20%	20.55%	1.42%	0.23%	0.00%	0.00%	0.00%	0.00%		
99	S03 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	line 1086	
100			100.00%	48.17%	12.32%	25.91%	6.01%	0.83%	1.94%	4.83%	0.00%	0.00%	0.00%	0.00%		
101	S04 General Plant		36,524,000	19,435,682	4,248,072	5,866,905	2,083,349	3,903,940	531,344	454,708	0	0	0	0	line 1139	
102			100.00%	53.21%	11.63%	16.06%	5.70%	10.69%	1.45%	1.24%	0.00%	0.00%	0.00%	0.00%		
103	S05 P/T/D Plant		666,913,000	270,346,848	65,456,607	153,382,604	53,832,621	99,058,451	11,107,469	13,728,401	0	0	0	0	Sum lines 890+929+1086	
104			100.00%	40.54%	9.81%	23.00%	8.07%	14.85%	1.67%	2.06%	0.00%	0.00%	0.00%	0.00%		
105	S06 P/T/D/G Plant		703,437,000	289,782,530	69,704,679	159,249,510	55,915,970	102,962,391	11,638,813	14,183,108	0	0	0	0	Sum lines 890+929+1086+1139	
106			100.00%	41.20%	9.91%	22.64%	7.95%	14.64%	1.65%	2.02%	0.00%	0.00%	0.00%	0.00%		
107	S07 Rate Base		440,207,000	180,156,661	43,281,592	100,828,993	36,067,801	65,532,087	7,293,955	7,045,911	0	0	0	0	line 1463	
108			100.00%	40.93%	9.83%	22.90%	8.19%	14.89%	1.66%	1.60%	0.00%	0.00%	0.00%	0.00%		
109	S08 Account 361		2,627,000	1,229,718	319,967	841,289	91,323	70,921	55,446	18,336	0	0	0	0	Sum lines 943 ~ 953	
110			100.00%	46.81%	12.18%	32.02%	3.48%	2.70%	2.11%	0.70%	0.00%	0.00%	0.00%	0.00%		
111	S09 Account 362		23,723,000	10,223,821	2,660,188	6,994,441	1,357,541	1,873,589	460,974	152,446	0	0	0	0	Sum lines 954 ~ 964	
112			100.00%	43.10%	11.21%	29.48%	5.72%	7.90%	1.94%	0.64%	0.00%	0.00%	0.00%	0.00%		
113	S10 Account 364/365		97,041,000	42,145,217	10,965,979	28,791,663	9,422,328	0	1,900,252	3,815,561	0	0	0	0	Sum lines 976 ~ 997	
114			100.00%	43.43%	11.30%	29.67%	9.71%	0.00%	1.96%	3.93%	0.00%	0.00%	0.00%	0.00%		
115	S11 Account 366/367		46,066,000	20,781,090	5,407,138	14,152,113	4,478,813	0	936,982	309,864	0	0	0	0	Sum lines 998 ~ 1019	
116			100.00%	45.11%	11.74%	30.72%	9.72%	0.00%	2.03%	0.67%	0.00%	0.00%	0.00%	0.00%		

1	Assign		AVISTA UTILITIES				Electric Utility			Idaho Jurisdiction						
2	Scenario: Potlatch Revised Case		Class Allocator Worksheet													16-Jun-00
3	Last Idaho Method modified		For the Year Ended December 31, 2002													10:42 AM
4	Common Costs by 4-Factor															
5	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)
6	Class			Class	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &					Source / Description
7	Allocator			Allocator	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights					
8	Name	Description		Total	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	
117	S12	Account 368		42,801,000	22,019,830	5,729,452	13,730,549	0	0	992,835	328,335	0	0	0	0	Sum lines 1020 ~ 1030
118				100.00%	51.45%	13.39%	32.08%	0.00%	0.00%	2.32%	0.77%	0.00%	0.00%	0.00%	0.00%	
119	S13	Account 369		29,520,000	24,285,867	4,455,177	489,589	0	0	289,368	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%	
121	S14	Account 370		7,166,000	3,099,789	2,115,370	1,532,423	59,758	5,200	353,460	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%	
123	S15	Account 373		7,809,000	0	0	0	0	0	0	7,809,000	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%	
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	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%	
127	S17	Dist Mt Exp Subtotal		3,127,000	1,345,488	351,185	914,393	276,812	12,389	60,845	165,887	0	0	0	0	Sum lines 290 ~ 303
128				100.00%	43.03%	11.23%	29.24%	8.85%	0.40%	1.95%	5.30%	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	3,381	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%	
131	S19	O&M Exp excl A&G		97,699,000	36,037,535	8,483,658	20,454,905	8,720,535	21,794,006	1,518,806	689,555	0	0	0	0	line 369
132				100.00%	36.89%	8.68%	20.94%	8.93%	22.31%	1.55%	0.71%	0.00%	0.00%	0.00%	0.00%	
133	S20	Prod & Trans O&M Exp		85,007,000	29,311,912	6,735,280	18,157,792	8,023,094	21,188,305	1,293,221	297,395	0	0	0	0	line 203 + line 264
134				100.00%	34.48%	7.92%	21.36%	9.44%	24.93%	1.52%	0.35%	0.00%	0.00%	0.00%	0.00%	
135	S21	Labor P/T/D Total		7,435,161	3,020,235	732,808	1,719,566	595,575	1,081,556	124,866	160,554	0	0	0	0	line 1479
136				100.00%	40.62%	9.86%	23.13%	8.01%	14.55%	1.68%	2.16%	0.00%	0.00%	0.00%	0.00%	
137	S22	Labor O&M excl A&G		9,256,681	4,355,935	1,025,798	1,800,271	624,499	1,141,133	146,175	162,870	0	0	0	0	Sum lines 1479 ~ 1486
138				100.00%	47.06%	11.08%	19.45%	6.75%	12.33%	1.58%	1.76%	0.00%	0.00%	0.00%	0.00%	
139	S23	Corporate Cost Allocator		1,000	532	116	161	57	107	15	12	0	0	0	0	25% S19, 25% S22, 25% C01, 25% S24
140				100.00%	53.21%	11.63%	16.06%	5.70%	10.69%	1.45%	1.24%	0.00%	0.00%	0.00%	0.00%	
141	S24	Net P/T/D Plant		463,414,000	188,026,893	45,486,021	107,746,549	38,185,978	68,284,673	7,743,343	7,940,543	0	0	0	0	Sum lines 890, 929, 1086, 1165, 1204, 1361
142				100.00%	40.57%	9.82%	23.25%	8.24%	14.74%	1.67%	1.71%	0.00%	0.00%	0.00%	0.00%	
143	S25	Open		0												Open
144	S26	Open		0												Open
145	S27	Open		0												Open
146																
147		O&M Exp excl A&G		97,699,000	36,037,535	8,483,658	20,454,905	8,720,535	21,794,006	1,518,806	689,555	0	0	0	0	
148		Steam Fuel		6,565,000	2,097,960	478,287	1,427,888	628,599	1,800,865	103,843	27,558	0	0	0	0	
149		Other Fuel		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	
150		Purchased Power		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	
151		Net O&M Exp Excl A&G		32,286,000	13,908,767	3,408,655	6,416,598	2,523,623	5,066,015	513,452	448,890	0	0	0	0	
152	S19'	O&M Exp excl A&G and Fuel		100.00%	43.08%	10.56%	19.87%	7.82%	15.69%	1.59%	1.39%	0.00%	0.00%	0.00%	0.00%	
153																
154	S23'	Corporate Cost Allocator		1,000	532	116	161	57	107	15	12	0	0	0	0	
155				100.00%	53.21%	11.63%	16.06%	5.70%	10.69%	1.45%	1.24%	0.00%	0.00%	0.00%	0.00%	
156																
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159																
160																
161																
162																
163																

1 Assign — AVISTA UTILITIES — Electric Utility — Idaho Jurisdiction

2 Scenario: Potlatch Revised Case — Class Allocator Worksheet — 16-Jun-00

3 Last Idaho Method modified — For the Year Ended December 31, 2002 — 10:42 AM

4 Common Costs by 4-Factor

5 (bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)
6 Class			Class	Residential	General	Large Gen	Extra Large	Potlatch	Pumping	Street &					Source / Description
7 Allocator			Allocator	Service	Service	Service	Gen Service	Ex Lg Gen Svc	Service	Area Lights					
8 Name	Description		Total	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	
164	Class Allocator Table (class)														
165 C01	Avg Customers-All		106,515	87,494	16,051	1,789	14	1	1,043	124	0	0	0	0	Unweighted
166 C02	Avg Customers-Secondary		106,351	87,494	16,051	1,764	0	0	1,043	0	0	0	0	0	Unweighted Secondary w/o Lighting
167 C03	Wt Customers-Meter Reading		127,122	87,494	32,101	5,367	70	5	2,085	0	0	0	0	0	Est. Meter Reading Time
168 C04	Wt Customers-Meters		202,267	87,494	59,708	43,254	1,687	147	9,977	0	0	0	0	0	Proportion Installed Meter Costs
169 C05	DA Street & Area Lights		124	0	0	0	0	0	0	124	0	0	0	0	Direct Assigned to Street & Area Lights
170 C06	DA Handbilled		19	0	0	0	14	5	0	0	0	0	0	0	Direct Assigned to Handbilled Customers
171 C07	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open
172 D01	Coincident Peak		490,582	190,766	44,327	101,456	45,131	100,838	6,946	1,118	0	0	0	0	Coincident Peak 12 Month Average
173 D02	NCP-All		610,300	219,370	57,079	150,078	49,849	120,762	9,891	3,271	0	0	0	0	Non-Coincident Peak All Sched.12 Mo Avg
174 D03	NCP-w/o DA		439,689	219,370	57,079	150,078	0	0	9,891	3,271	0	0	0	0	NCP w/o Sch 25/28 12 Mo Avg
175 D04	DA Sch 25		100	0	0	0	100	0	0	0	0	0	0	0	Direct Assigned to Schedule 25 Customers
176 D05	DA Sch 25P		100	0	0	0	0	100	0	0	0	0	0	0	Direct Assigned to Schedule 25P Customers
177 D06	NCP-Secondary		426,400	219,370	57,079	136,789	0	0	9,891	3,271	0	0	0	0	Non-Coincident Peak Secondary12 Mo Avg
178 D07	DA Street and Area Lights		100	0	0	0	0	0	0	100	0	0	0	0	Direct Assigned to Street & Area Lights
179 D08	NCP-Primary		489,538	219,370	57,079	150,078	49,849	0	9,891	3,271	0	0	0	0	Non-Coincident Peak Primary 12 Mo Avg
180 E01	Customer Level Consumption		3,123,583	988,380	225,328	674,177	303,707	870,086	48,922	12,983	0	0	0	0	Energy Sales-MWH
181 E02	Generation Level Consumption		3,352,670	1,071,404	244,256	729,206	321,018	919,681	53,031	14,074	0	0	0	0	Energy Sales with Losses - MWH
182 E03	Adjusted Customer Level Cons		2,601,218	988,380	225,328	674,177	303,707	347,721	48,922	12,983	0	0	0	0	Energy Sales - MWH exclude Potlatch Purchase Load
183 R01	Retail Sales 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	0	0	0	0	Input Revenue From Rates
184 R02	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open
185 R03	Income Tax Allocator A		24,506,000	3,452,347	4,685,941	9,844,034	571,495	4,951,505	638,916	361,762	0	0	0	0	Rev - Exp before Inc Tax
186 R04	Revenue Conversion Allocator U		145,398,000	57,900,627	14,193,733	31,025,793	11,628,114	26,433,436	2,337,370	1,878,926	0	0	0	0	Uniform Return Revenue Excl Rev Conversion Items
187 R05	Income Tax Allocator U		462,000	189,076	45,424	105,821	37,853	68,776	7,655	7,395	0	0	0	0	Uniform Return less Interest Expense
188 R06	Income Tax Allocator B		24,506,000	3,452,347	4,685,941	9,844,034	571,495	4,951,505	638,916	361,762	0	0	0	0	Net Income Before Tax
189 S01	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	0	0	0	0	line 890
190 S02	Transmission Plant		109,001,000	42,385,747	9,848,888	22,542,216	10,027,527	22,404,904	1,543,312	248,405	0	0	0	0	line 929
191 S03	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	line 1086
192 S04	General Plant		36,524,000	19,435,682	4,248,072	5,866,905	2,083,349	3,903,940	531,344	454,708	0	0	0	0	line 1139
193 S05	P/T/D Plant		666,913,000	270,346,848	65,456,607	153,382,604	53,832,621	99,058,451	11,107,469	13,728,401	0	0	0	0	Sum lines 890+929+1086
194 S06	P/T/D/G Plant		703,437,000	289,782,530	69,704,679	159,249,510	55,915,970	102,962,391	11,638,813	14,183,108	0	0	0	0	Sum lines 890+929+1086+1139
195 S07	Rate Base		440,207,000	180,156,661	43,281,592	100,828,993	36,067,801	65,532,087	7,293,955	7,045,911	0	0	0	0	line 1463
196 S08	Account 361		2,627,000	1,229,718	319,967	841,289	91,323	70,921	55,446	18,336	0	0	0	0	Sum lines 943 ~ 953
197 S09	Account 362		23,723,000	10,223,821	2,660,188	6,994,441	1,357,541	1,873,589	460,974	152,446	0	0	0	0	Sum lines 954 ~ 964
198 S10	Account 364/365		97,041,000	42,145,217	10,965,979	28,791,663	9,422,328	0	1,900,252	3,815,561	0	0	0	0	Sum lines 976 ~ 997
199 S11	Account 366/367		46,066,000	20,781,090	5,407,138	14,152,113	4,478,813	0	936,982	309,864	0	0	0	0	Sum lines 998 ~ 1019
200 S12	Account 368		42,801,000	22,019,830	5,729,452	13,730,549	0	0	992,835	328,335	0	0	0	0	Sum lines 1020 ~ 1030
201 S13	Account 369		29,520,000	24,285,867	4,455,177	489,589	0	0	289,368	0	0	0	0	0	Sum lines 1031 ~ 1041
202 S14	Account 370		7,166,000	3,099,789	2,115,370	1,532,423	59,758	5,200	353,460	0	0	0	0	0	Sum lines 1042 ~ 1052
203 S15	Account 373		7,809,000	0	0	0	0	0	0	7,809,000	0	0	0	0	Sum lines 1075 ~ 1085
204 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	Sum lines 269 ~ 282 + line 286
205 S17	Dist Mt Exp Subtotal		3,127,000	1,345,488	351,185	914,393	276,812	12,389	60,845	165,887	0	0	0	0	Sum lines 290 ~ 303
206 S18	Cust Acctg Exp Subtotal		3,787,000	2,972,985	653,466	84,874	22,175	7,676	42,443	3,381	0	0	0	0	Sum lines 312 ~ 321 + lines 324 ~ 328
207 S19	O&M Exp excl A&G		97,699,000	36,037,535	8,483,658	20,454,905	8,720,535	21,794,006	1,518,806	689,555	0	0	0	0	line 369
208 S20	Prod & Trans O&M Exp		85,007,000	29,311,912	6,735,280	18,157,792	8,023,094	21,188,305	1,293,221	297,395	0	0	0	0	line 203 + line 264
209 S21	Labor P/T/D Total		7,435,161	3,020,235	732,808	1,719,566	595,575	1,081,556	124,866	160,554	0	0	0	0	line 1479
210 S22	Labor O&M excl A&G		9,256,681	4,355,935	1,025,798	1,800,271	624,499	1,141,133	146,175	162,870	0	0	0	0	Sum lines 1479 ~ 1486
211 S23	Corporate Cost Allocator		1,000	532	116	161	57	107	15	12	0	0	0	0	25% S19, 25% S22, 25% C01, 25% S24
212 S24	Net P/T/D Plant		463,414,000	188,026,893	45,486,021	107,746,549	38,185,978	68,284,673	7,743,343	7,940,543	0	0	0	0	Sum lines 890, 929, 1086, 1165, 1204, 1361
213 S25	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open
214 S26	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open
215 S27	Open		0	0	0	0	0	0	0	0	0	0	0	0	Open
216 xxx	Open		1	0	0	0	0	0	0	0	0	0	0	0	Dummy to avoid DIV/0 message

1	Assign				AVISTA UTILITIES					Electric Utility			Idaho Jurisdiction				
2	Scenario: Potlatch Revised Case				Functional Allocation Tables												16-Jun-00
3		Last Idaho Method modified			For the Year Ended December 31, 2002												10:42 AM
4		Common Costs by 4-Factor															
5	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)
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	100	33,021	4,436	1,349	556						
13	E02	Generation Level Consumption	100	64.43	69.04	0	100	25,190	1,050	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 Plt	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	100														
21	E02	Generation Level Consumption	0														
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	X10	X11	X12	X13	X14	X15
26		Total Factor	100	2704	23399	0	100	100	100	100	100	100	100	100	0	0	0
27	D02	NCP-All	100	0	0		0	0	0	0	0						
28	D03	NCP-w/o DA	0	2537	20212		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		5.59	0	0	0	0						
31	C02	Avg Customers-Secondary	0	0	0		0	0	0	0	0	100					
32	C04	Wt Customers-Meters	0	0	0		0	0	0	0	0		100				
33	C05	DA Street & Area Lights	0	0	0		0	0	0	0	0			100			
34	D05	DA Sch 25P	0	73	1848		0	0	0	0	0						
35	D06	NCP-Secondary	0	0	0		1.33	1.41	4.52	4.52	100						
36	D08	NCP-Primary	0	0	0		93.08	98.59	95.48	95.48	0						
37			#360	#361	#362		#364	#365	#366	#367	#368	#369	#370	#373			
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												
45					Billing												
46	Customer Information Function Factor Table (ifactor)																
47	Class	Factor Name	I01	I02	I03	I04											
48		Total Factor	100	1362	0	0											
49	C01	Avg Customers-All	100	46													
50	S01	Production Plant	0	1316													
51	xxx	Open	0	0													
52				DSM													

1	Assign			AVISTA UTILITIES							Electric Utility			Idaho Jurisdiction			
2	Scenario: Potlatch Revised Case			Functional Allocation Tables													16-Jun-00
3		Last Idaho Method modified		For the Year Ended December 31, 2002													10:42 AM
4		Common Costs by 4-Factor															
5	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)
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													
59																	
60	Miscellaneous Function Factor Table (mfactor)																
61	Class	Factor Name	M01	M02	M03	M04											
62		Total Factor	100	100	100	100											
63	S05	P/T/D Plant	100	0	0	0											
64	S21	Labor P/T/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	Total Labor	PTD Labor												

SCHEDULE 7

Long-Term Firm and Short-Term Firm Point-To-Point

Transmission Service

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity up to the sum of the applicable charges set forth below:

1) Yearly delivery: one-twelfth of the demand charge of $16.79/kW of Reserved Capacity per year.

2) Monthly delivery: $1.40/kW of Reserved Capacity per month.

3) Weekly delivery: $0.3230/kW of Reserved Capacity per week.

4) Daily delivery: $0.0646/kW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

5) Discounts: Three principal requirements apply to discounts for transmission service as follows (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from the Point(s) of Receipt to the Point(s) of Delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same Point(s) of Delivery on the Transmission System.If the Transmission Provider offers an affiliate a rate discount or attributes a discounted transmission rate to its own transactions, the Transmission Provider must offer at the same time the same discounted Firm Point-To-Point Transmission Service rate to all Eligible Customers on the same path and on all unconstrained transmission paths. Information regarding any firm transmission discounts must be posted on the OASIS

pursuant to Part 37 of the Commission's regulations. In addition, discounts to non-affiliates must be offered in a not unduly discriminatory manner.

SCHEDULE 8

Non-Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below:

1) Monthly delivery: $1.40/kW of Reserved Capacity per month.

2) Weekly delivery: $0.3230/kW of Reserved Capacity per week.

3) Daily delivery: $0.0646/kW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified in section (2) above times the highest amount in kilowatts of Reserved Capacity in any day during such week.

4) Hourly delivery: The basic charge shall be that agreed upon by the Parties at the time this service is reserved and in no event shall exceed $ 4.0/MWH. The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified in section (3) above times the highest amount in kilowatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the rate specified in section (2) above times the highest amount in kilowatts of Reserved Capacity in any hour during such week.

5) Discounts: Three principal requirements apply to discounts for transmission service as follows (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from the Point(s) of Receipt to the Point(s) of Delivery, the

Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same Point(s) of Delivery on the Transmission System.If the Transmission Provider offers an affiliate a rate discount or attributes a discounted transmission rate to its own transactions, the Transmission Provider must offer at the same time the same discounted Non-Firm Point-To-Point Transmission Service rate to all Eligible Customers on the same path and on all unconstrained transmission paths. Information regarding any non-firm transmission discounts must be posted on the OASIS pursuant to Part 37 of the Commission's regulations. In addition, discounts to non-affiliates must be offered in a not unduly discriminatory manner.

III. NETWORK INTEGRATION TRANSMISSION SERVICE

Preamble

The Transmission Provider will provide Network Integration Transmission Service pursuant to the applicable terms and conditions contained in the Tariff and Service Agreement. Network Integration Transmission Service allows the Network Customer to integrate, economically dispatch and regulate its current and planned Network Resources to serve its Network Load in a manner comparable to that in which the Transmission Provider utilizes its Transmission System to serve its Native Load Customers. Network Integration Transmission Service also may be used by the Network Customer to deliver economy energy purchases to its Network Load from non-designated resources on an as-available basis without additional charge. Transmission service for sales to non-designated loads will be provided pursuant to the applicable terms and conditions of Part II of the Tariff.

28 Nature of Network Integration Transmission Service

28.1 Scope of Service: Network Integration Transmission Service is a transmission service that allows Network Customers to efficiently and economically utilize their Network Resources (as well as other non-designated generation resources) to serve their Network Load located in the Transmission Provider's Control Area and any additional load that may be designated pursuant to Section 31.3 of the Tariff. The Network Customer taking Network Integration Transmission Service must obtain or provide Ancillary Services pursuant to Section 3.

28.2 Transmission Provider Responsibilities: The Transmission Provider will plan, construct, operate and maintain its Transmission System in accordance with Good Utility Practice in order to provide the Network Customer with Network Integration Transmission Service over the Transmission Provider's Transmission System. The Transmission Provider, on behalf of its Native Load Customers, shall be required to designate resources and loads in the same manner as any Network Customer under Part III of this Tariff. This information must be consistent with the information used by the Transmission Provider to calculate available transmission capability. The Transmission

Provider shall include the Network Customer's Network Load in its Transmission System planning and shall, consistent with Good Utility Practice, endeavor to construct and place into service sufficient transmission capacity to deliver the Network Customer's Network Resources to serve its Network Load on a basis comparable to the Transmission Provider's delivery of its own generating and purchased resources to its Native Load Customers.

28.3 Network Integration Transmission Service: The Transmission Provider will provide firm transmission service over its Transmission System to the Network Customer for the delivery of capacity and energy from its designated Network Resources to service its Network Loads on a basis that is comparable to the Transmission Provider's use of the Transmission System to reliably serve its Native Load Customers.

28.4 Secondary Service: The Network Customer may use the Transmission Provider's Transmission System to deliver energy to its Network Loads from resources that have not been designated as Network Resources. Such energy shall be transmitted, on an as-available basis, at no additional charge. Deliveries from resources other than Network Resources will have a higher priority than any Non-Firm Point-To-Point Transmission Service under Part II of the Tariff.

28.5 Real Power Losses: Real power losses are associated with all transmission service. The Transmission Provider is not obligated to provide real power losses. The Network Customer is responsible for replacing losses associated with all transmission service as calculated by the Transmission Provider. The applicable real power loss factors are as follows: For all transmission facilities included in the transmission plant investment base used to calculate Network Integration Transmission Service rates, the applicable real power loss factor is 3.00%. For any other facilities, including Direct Assignment Facilities, the applicable real power loss factor shall be determined on a case by case basis.

28.6 Restrictions on Use of Service: The Network Customer shall not use Network Integration

Transmission Service for (i) sales of capacity and energy to non-designated loads, or (ii) direct or indirect provision of transmission service by the Network Customer to third parties. All Network Customers taking Network Integration Transmission Service shall use Point-To-Point Transmission Service under Part II of the Tariff for any Third-Party Sale which requires use of the Transmission Provider's Transmission System.

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31 Designation of Network Load

31.1 Network Load: The Network Customer must designate the individual Network Loads on whose behalf the Transmission Provider will provide Network Integration Transmission Service. The Network Loads shall be specified in the Service Agreement.

31.2 New Network Loads Connected With the Transmission Provider: The Network Customer shall provide the Transmission Provider with as much advance notice as reasonably practicable of the designation of new Network Load that will be added to its Transmission System. A designation of new Network Load must be made through a modification of service pursuant to a new Application. The Transmission Provider will use due diligence to install any transmission facilities required to interconnect a new Network Load designated by the Network Customer. The costs of new facilities required to interconnect a new Network Load shall be determined in accordance with the procedures provided in Section 32.4 and shall be charged to the Network Customer in accordance with Commission policies.

31.3 Network Load Not Physically Interconnected with the Transmission Provider: This section applies to both initial designation pursuant to Section 31.1 and the subsequent addition of new Network Load not physically interconnected with the Transmission

Provider. To the extent that the Network Customer desires to obtain transmission service for a load outside the Transmission Provider's Transmission System, the Network Customer shall have the option of (i) electing to include the entire load as Network Load for all purposes under Part III of the Tariff and designating Network Resources in connection with such additional Network Load, or (ii) excluding that entire load from its Network Load and purchasing Point-To-Point Transmission Service under Part II of the Tariff. To the extent that the Network Customer gives notice of its intent to add a new Network Load as part of its Network Load pursuant to this section the request must be made through a modification of service pursuant to a new Application.

31.4 New Interconnection Points: To the extent the Network Customer desires to add a new Point of Delivery or interconnection point between the Transmission Provider's Transmission System and a Network Load, the Network Customer shall provide the Transmission Provider with as much advance notice as reasonably practicable.

31.5 Changes in Service Requests: Under no circumstances shall the Network Customer's decision to cancel or delay a requested change in Network Integration Transmission Service (e.g. the addition of a new Network Resource or designation of a new Network Load) in any way relieve the Network Customer of its obligation to pay the costs of transmission facilities constructed by the Transmission Provider and charged to the Network Customer as reflected in the Service Agreement. However, the Transmission Provider must treat any requested change in Network Integration Transmission Service in a non-discriminatory manner.

31.6 Annual Load and Resource Information Updates: The Network Customer shall provide the Transmission Provider with annual updates of Network Load and Network Resource forecasts consistent with those included in its Application for Network Integration Transmission Service under Part III of the Tariff. The Network Customer also shall provide the Transmission Provider with timely written notice of material changes in any other information provided in its Application

relating to the Network Customer's Network Load, Network Resources, its transmission system or other aspects of its facilities or operations affecting the Transmission Provider's ability to provide reliable service.

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34 Rates and Charges

The Network Customer shall pay the Transmission Provider for any Direct Assignment Facilities, Ancillary Services, and applicable study costs, consistent with Commission policy, along with the following:

34.1 Monthly Demand Charge: The Network Customer shall pay a monthly Demand Charge, which shall be determined by multiplying its Load Ratio Share times one twelfth (1/12) of the Transmission Provider's Annual Transmission Revenue Requirement specified in Attachment H.

34.2 Determination of Network Customer's Monthly Network Load: The Network Customer's monthly Network Load is its hourly load (including its designated Network Load not physically interconnected with the Transmission Provider under Section 31.3) coincident with the Transmission Provider's Monthly Transmission System Peak.

34.3 Determination of Transmission Provider's Monthly Transmission System Load: The Transmission Provider's monthly Transmission System load is the Transmission Provider's Monthly Transmission System Peak minus the coincident peak usage of all Firm Point-To-Point Transmission Service customers pursuant to Part II of this Tariff plus the Reserved Capacity of all Firm Point-To-Point Transmission Service customers.

34.4 Redispatch Charge: The Network Customer shall pay a Load Ratio Share of any redispatch costs allocated between the Network Customer and the

Transmission Provider pursuant to Section 33. To the extent that the Transmission Provider incurs an obligation to the Network Customer for redispatch costs in accordance with Section 33, such amounts shall be credited against the Network Customer's bill for the applicable month.

34.5 Stranded Cost Recovery: The Transmission Provider may seek to recover stranded costs from the Network Customer pursuant to this Tariff in accordance with the terms, conditions and procedures set forth in FERC Order No. 888. However, the Transmission Provider must separately file any proposal to recover stranded costs under Section 205 of the Federal Power Act.

. . . .

1.18 Load Ratio Share: Ratio of a Transmission Customer's Network Load to the Transmission Provider's total load computed in accordance with Sections 34.2 and 34.3 of the Network Integration Transmission Service under Part III the Tariff and calculated on a rolling twelve month basis

Update of Computation of DCF Equity Cost Estimates with Dr. Avera's Method and Sample

		Price[a/]	Estimated Dividends[b/]	Updated Yield	Update of Growth Rate Projections[c/]	Updated Equity Cost Estimate
1	Black Hills Corp	$29.28	$1.26	4.30%	5.93%	10.23%
2	Hawaiian Electric	$24.15	$1.24	5.13%	3.19%	8.32%
4	MDU Resources Group	$23.42	$0.71	3.03%	7.87%	10.90%
5	PNM Resources Group	$29.89	$0.96	3.21%	4.62%	7.83%
6	Pinnacle West	$39.68	$1.87	4.71%	4.44%	9.15%
7	Puget Energy, Inc.	$21.32	$1.00	4.69%	4.50%	9.19%
8	Sempra Energy	$32.46	$1.00	3.08%	6.94%	10.02%
9	Xcel Energy	$16.69	$0.83	4.97%	3.51%	8.48%
	Average			4.1%	5.1%	9.3%

Notes and Sources

a/ *Value Line Summary & Index,* June 4, 2004.

b/ *Value Line* projections of DPS for next 12 months, June 4, 2004.

c/ Average of updates of projected growth rates from S&P Earnings Guide, First Call, Reuters (formerly Multex) as of June 9, 2004 and the higher of two growth rates based on *Value Line* forecasts reported May 14, 2004.

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Revised Computation of Dr. Avera's Schedule WEA-4
Based on A-rated Public Utility Bond Rates

Year	Authroized ROE	A-rated Public Utility Bond Yield	F
1974	13.10%	9.50%	
1975	13.20%	10.09%	
1976	13.10%	9.29%	[illegible]
1977	13.30%	8.61%	4.69%
1978	13.20%	9.29%	3.91%
1979	13.50%	10.49%	3.01%
1980	14.23%	13.34%	0.89%
1981	15.22%	15.95%	-0.73%
1982	15.78%	15.86%	-0.08%
1983	15.36%	13.66%	1.70%
1984	15.32%	14.03%	1.29%
1985	15.20%	12.47%	2.73%
1986	13.93%	9.58%	4.35%
1987	12.99%	10.10%	2.89%
1988	12.79%	10.49%	2.30%
1989	12.97%	9.77%	3.20%
1990	12.70%	9.86%	2.84%
1991	12.55%	9.36%	3.19%
1992	12.09%	8.69%	3.40%
1993	11.41%	7.59%	3.82%
1994	11.34%	8.31%	3.03%
1995	11.55%	7.89%	3.66%
1996	11.39%	7.75%	3.64%
1997	11.40%	7.60%	3.80%
1998	11.66%	7.04%	4.62%
1999	10.77%	7.62%	3.15%
2000	11.43%	8.24%	3.19%
2001	11.08%	7.78%	3.30%
2002	11.16%	7.36%	3.80%
Average		9.92%	2.97%

Regression Output		
Constant		0.0749
Std Err of Y Est		0.0057
R Squared		0.8053
No. of Observations		29
Degrees of Freedom		27
X Coefficient(s)	-0.4559	
Std Err of Coef.	0.0431	
t-statistic	-10.57	

Current Equity Risk Premium	
Average Yield over Study Period	9.92%
June 2004 A-rated utility bond yield	6.08%
Change in Yield	-3.84%
Risk premium/interest rate relationship	-45.59%
Adjustment to Average Risk Premium	1.75%
Average risk premium over Study Perioc	2.97%
Adjusted risk premium	**4.72%**
Current Equity Cost Estimate	**10.8%**

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Revised Computation of Dr. Avera's Schedule WEA-4
Based on Baa-rated Public Utility Bond Rates

Year	Allowed ROE	Baa-rated Public Utility Bond Yield	Risk Premium
1974	13.10%	9.84%	3.26%
1975	13.20%	10.96%	2.24%
1976	13.10%	9.82%	3.28%
1977	13.30%	9.06%	4.24%
1978	13.20%	9.62%	3.58%
1979	13.50%	10.96%	2.54%
1980	14.23%	13.95%	0.28%
1981	15.22%	16.60%	-1.38%
1982	15.78%	16.45%	-0.67%
1983	15.36%	14.20%	1.16%
1984	15.32%	14.53%	0.79%
1985	15.20%	12.96%	2.24%
1986	13.93%	10.00%	3.93%
1987	12.99%	10.53%	2.46%
1988	12.79%	11.00%	1.79%
1989	12.97%	9.97%	3.00%
1990	12.70%	10.06%	2.64%
1991	12.55%	9.55%	3.00%
1992	12.09%	8.86%	3.23%
1993	11.41%	7.91%	3.50%
1994	11.34%	8.63%	2.71%
1995	11.55%	8.29%	3.26%
1996	11.39%	8.17%	3.22%
1997	11.40%	7.95%	3.45%
1998	11.66%	7.26%	4.40%
1999	10.77%	7.88%	2.89%
2000	11.43%	8.36%	3.07%
2001	11.08%	8.02%	3.06%
2002	11.16%	8.02%	3.14%
Average		10.32%	2.56%

Regression Output		
Constant		0.0747
Std Err of Y Est		0.0057
R Squared		0.8306
No. of Observations		29
Degrees of Freedom		27
X Coefficient(s	-0.4755	
Std Err of Coef	0.0413	
t-statistic	-11.51	

Current Equity Risk Premium	
Average Yield over Study Period	10.32%
June 2004 Baa-rated utility bond yield	6.56%
Change in Yield	-3.76%
Risk premium/interest rate relationship	-47.55%
Adjustment to Average Risk Premium	1.79%
Average risk premium over Study Perioc	2.56%
Adjusted risk premium	**4.35%**
Current Equity Cost Estimate	**10.9%**

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Exhibit No.

Revised Computation of Dr. Avera's Schedule WEA-5

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	S&P Electric companies		A-Rated Utility bonds	
Year	Return	Index	Return	Index
1945		1.000		1.000
1946	-0.49%	0.995	2.91%	1.029
1947	-12.17%	0.874	-2.41%	1.004
1948	1.47%	0.887	2.86%	1.033
1949	24.49%	1.104	8.93%	1.125
1950	5.27%	1.162	0.75%	1.134
1951	17.25%	1.363	-5.03%	1.077
1952	19.66%	1.631	4.37%	1.124
1953	9.19%	1.780	1.93%	1.145
1954	23.46%	2.198	6.18%	1.216
1955	12.33%	2.469	-0.61%	1.209
1956	2.83%	2.539	-8.01%	1.112
1957	10.29%	2.800	7.39%	1.194
1958	38.35%	3.874	-3.61%	1.151
1959	4.77%	4.059	0.60%	1.158
1960	21.84%	4.946	7.06%	1.240
1961	28.89%	6.374	4.25%	1.292
1962	1.70%	6.483	9.39%	1.414
1963	10.29%	7.150	1.82%	1.439
1964	15.36%	8.248	5.10%	1.513
1965	2.99%	8.495	-0.82%	1.500
1966	-4.34%	8.126	-4.55%	1.432
1967	-2.67%	7.909	-4.78%	1.364
1968	8.66%	8.594	0.75%	1.374
1969	-13.42%	7.441	-7.11%	1.276
1970	12.59%	8.377	8.34%	1.383
1971	2.26%	8.567	16.22%	1.607
1972	4.19%	8.926	7.37%	1.725
1973	-18.71%	7.256	3.98%	1.794
1974	-25.36%	5.416	-2.63%	1.747
1975	50.39%	8.145	5.89%	1.850
1976	23.53%	10.061	22.21%	2.261
1977	9.21%	10.988	4.08%	2.353
1978	-3.78%	10.572	0.36%	2.361
1979	0.51%	10.626	-3.94%	2.268
1980	6.86%	11.355	-2.05%	2.222
1981	20.45%	13.677	-0.54%	2.210
1982	35.59%	18.545	41.86%	3.135
1983	13.36%	21.023	6.83%	3.349
1984	24.72%	26.219	17.11%	3.922
1985	25.34%	32.863	28.16%	5.026
1986	28.06%	42.085	23.90%	6.228
1987	-7.31%	39.008	0.61%	6.266
1988	17.16%	45.702	10.71%	6.937
1989	31.48%	60.089	16.13%	8.056
1990	2.06%	61.327	7.18%	8.634
1991	28.91%	79.057	16.01%	10.016
1992	5.45%	83.365	11.77%	11.195
1993	12.56%	93.836	7.67%	12.054
1994	-13.17%	81.478	9.33%	13.179
1995	30.15%	106.043	16.00%	15.287
1996	-0.32%	105.704	12.23%	17.157
1997	25.03%	132.161	13.12%	19.408
1998	15.04%	152.038	7.85%	20.931
1999	-18.93%	123.258	-5.61%	19.757
2000	51.67%	186.945	6.76%	21.093
2001	-14.78%	159.314	7.80%	22.738
2002	-14.41%	136.357	15.16%	26.185
Averages	10.28%	9.01%	6.27%	5.90%

	Arithmetic	Geometric
Premiums	**4.01%**	**3.11%**
Current A-rated utility bond	**6.1%**	**6.1%**
Equity cost	**10.1%**	**9.2%**

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EXHIBIT NO. 210
Case Nos. AVU-E-04-1 and AVU-G-04-1
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Summary of Dr. Avera's Estimates and Updated and Correc
Equity Cost Estimates for Dr. Avera's Samples of Electric Util

	Dr. Avera with Flotation Costs	Updated and Corrected		
DCF	10.4%	9.3%		-1.1%
Risk premium WEA-4	11.4%	10.8%	10.9%	-0.5%
Risk premium WEA-5	10.8%	9.2%	10.1%	-1.2%
CAPM	11.9%	10.9%		-1.0%
Average-n/	11.1%	10.1%		
Recommended	11.5%			
Difference between Dr. Avera's recommended ROE and average of updated equity cost estimates				-1.4%

Note: Average of 10.1% is simple average of the results of the three methods.

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EXHIBIT NO. 211
Case Nos. AVU-E-04-1 and AVU-G-04-1
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Baa Bond Rates October 2001 to April 2004

		Baa Bond Yields (%)
October	2001	7.91
November	2001	7.81
December	2001	8.05
January	2002	7.87
February	2002	7.89
March	2002	8.11
April	2002	8.03
May	2002	8.09
June	2002	7.95
July	2002	7.90
August	2002	7.58
September	2002	7.40
October	2002	7.73
November	2002	7.62
December	2002	7.45
January	2003	7.35
February	2003	7.06
March	2003	6.95
April	2003	6.85
May	2003	6.38
June	2003	6.19
July	2003	6.62
August	2003	7.01
September	2003	6.79
October	2003	6.73
November	2003	6.66
December	2003	6.60
January	2004	6.44
February	2004	6.27
March	2004	6.11
April	2004	6.46
Decrease since October 2001		-1.45

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EXHIBIT NO. 212
Case Nos. AVU-E-04-1 and AVU-G-04-1
D. Peseau, Potlatch
June 21, 2004

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 21st day of June 2004, I caused to be served a true and correct copy of the foregoing document by the method indicated below, and addressed to the following:

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