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# IDENTIFICATION

| 1.  | Legal Name of Respondent:  | Avista Corporation  |  |  |  |
|-----|--|---|--|--|--|
| 2.  | Name Under Which Respondent Does Business:                       | Avista Corp.  |  |  |  |
| 3.  | Date Utility Service First Offered in Montana                    | July, 1960  |  |  |  |
| 4.  | Address to send Correspondence Concerning Report:                | 1411 E. Mission Ave.<br>P. O. Box 3727<br>Spokane, WA 99220 |  |  |  |
| 5.  | Person Responsible for This Report:                              | Christy Burmeister-Smith<br>Vice President and Controller   |  |  |  |
| 5a. | Telephone Number:  | (509) 495-2046  |  |  |  |
| Con | trol Over Respondent   |   |  |  |  |
| 1.  | If direct control over the respondent was held by another entity | at the end of year provide the following:                   |  |  |  |
|     | 1a. Name and address of the controlling organization or person:  |   |  |  |  |
|     | 1b. Means by which control was held:                             |   |  |  |  |
|     | 1c. Percent Ownership:   |   |  |  |  |

## **SCHEDULE 2**

|      | Decod of Directory        |  |              |  |  |
|------|---------------------------|--|--------------|--|--|
|      |                           | Board of Directors                               |              |  |  |
| Line |                           | Name of Director                                 | Remuneration |  |  |
| No.  |                           | and Address (City, State)                        | Remaneration |  |  |
| INU. |                           | (a)  | (b)          |  |  |
| 1    | Erik J. Anderson          | 801 Second Ave., 13th Floor, Seattle, WA 98104   | \$7,400      |  |  |
| 2    | Kristianne Blake          | P. O. Box 28338, Spokane, WA 99228               | \$31,200     |  |  |
| 3    | David A. Clack            | 325 E. Sprague Avenue, Spokane, WA 99202         | \$62,800     |  |  |
| 4    | Sarah M. R. Jewell        | 6750 S. 228th St., Kent, WA 98032                | \$51,600     |  |  |
| 5    | John F. Kelly             | 19300 Pacific Highway S., Seattle, WA 98188      | \$51,600     |  |  |
| 6    | Jessie J. Knight, Jr.     | 402 W. Broadway, Suite 1000, San Diego, CA 92101 | \$51,600     |  |  |
| 7    | Eugene W. Meyer           | 3 Plumbridge Lane, Hilton Head Island, SC 29928  | \$61,600     |  |  |
| 8    | Bobby Schmidt             | 5 Trails End, Hilton Head Island, SC 29926       | \$49,800     |  |  |
| 9    | Larry A. Stanley (1)      | 1501 E. Trent Ave., Spokane, WA 99202            | \$71,133     |  |  |
| 10   | R. John Taylor            | 111 Main St., Lewiston, ID 83501                 | \$40,992     |  |  |
| 11   | Daniel J. Zaloudek        | 8405 S. Canton, Tulsa, OK 74137                  | \$50,400     |  |  |
| 12   |                           |  |              |  |  |
| 13   | (1) Mr. Stanley is Chairm | an of the Board                                  |              |  |  |
| 14   |                           |  |              |  |  |
| 15   |                           |  |              |  |  |
| 16   |                           |  |              |  |  |
| 17   |                           |  |              |  |  |
| 18   |                           |  |              |  |  |
| 19   |                           |  |              |  |  |
| 20   |                           |  |              |  |  |

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#### SCHEDULE 3

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|   |   | Officers                        | Year: 2000               |
|---|---|---------------------------------|--------------------------|
| Line<br>No.   | Title<br>of Officer<br>(a)                                  | Department<br>Supervised<br>(b) | Name<br>(c)              |
| 1 2 2   | President & Chief Executive Officer                         | -                               | Gary G. Ely              |
| 3<br>4<br>5   | Senior Vice President & Chief<br>Financial Officer          | Finance                         | Jon E. Eliassen          |
| 6<br>7<br>8   | Senior Vice President & General<br>Counsel                  | -                               | David J. Meyer           |
| 9<br>10<br>11   | Vice President - Investor Relation &<br>Corporate Relations | Investor Relations              | David A. Brukardt        |
| 12<br>13  | Vice President & Controller                                 | Finance                         | Christy Burmeister-Smith |
| 14<br>15<br>16  | Vice President - External Relations                         | External Relations              | Robert D. Fukai          |
| 17<br>18  | Vice President  | Utility Operations              | Scott L. Morris          |
| 19<br>20<br>21  | Vice President and General Manager<br>Energy Resources      | Energy Resources                | Kelly O. Norwood         |
| 22<br>23  | Vice President & Treasurer                                  | Finance                         | Ronald R. Peterson       |
| 24<br>25  | Vice President & Corporate Secretary                        | Corporate Secretary             | Terry L. Syms            |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43<br>44<br>45<br>46<br>47<br>48<br>9<br>50 | Vice President - Corporate<br>Development                   | Corporate Development           | Roger D. Woodworth       |

# **CORPORATE STRUCTURE**

Year: 2000

|                            |                         | CORFORATE STRUCTURE  |               | rear: 2000       |
|----------------------------|-------------------------|--|---------------|------------------|
|                            | Subsidiary/Company Name | Line of Business   | Earnings      | Percent of Total |
| 1<br>2<br>3<br>4<br>5<br>6 | Avista Capital          | Parent company to all of the<br>Company's non-regulated<br>subsidiaries      | \$130,459,797 | 100.00%          |
| 7<br>8<br>9                | Avista Advantage        | Various energy services  |               |                  |
|                            | Avista Communications   | Local telecommunications   |               |                  |
|                            | Avista Development      | Non-operating  |               |                  |
|                            | Avista Energy           | Wholesale power marketing  |               |                  |
|                            | Avista Labs             | Fuel cell technology and fuel cell components                                |               |                  |
|                            | Avista Power            | Purchase and develop generating facilities                                   |               |                  |
|                            | Avista Services         | Products and services to utility<br>customers                                |               |                  |
| 31<br>32<br>33             | 1                       | Develops electric generation assets  |               |                  |
| 35<br>36                   |                         | Invests in emerging business opportunities                                   |               |                  |
| 38<br>39<br>40             |                         | Within Avista Capital; parent company to<br>Advanced Manufacturing & Design. |               |                  |
| 41<br>42<br>43<br>44       |                         |  |               |                  |
| 45<br>46<br>47             |                         |  |               |                  |
| 48<br>49                   |                         |  |               |                  |
|                            | TOTAL                   |  | 130,459,797   |                  |

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|              |                 | CORPOF         | <b>RATE ALLOCATIONS</b> |                  |        | Year: 2000  |
|--------------|-----------------|----------------|-------------------------|------------------|--------|-------------|
|              | Items Allocated | Classification | Allocation Method       | \$ to MT Utility | MT %   | \$ to Other |
| <del>,</del> |                 |                |                         |                  | %00.0  |             |
|              |                 |                |                         |                  | 0.00%  |             |
| 10           |                 |                |                         |                  | 0.00%  |             |
| 4 r          | Not applicable  |                |                         |                  | 0.00%  |             |
| ດີ           |                 |                |                         |                  | 0.00%  |             |
| 91           |                 |                |                         |                  | 0.00%  |             |
| <u> </u>     |                 |                |                         |                  | 0.00%  |             |
| œ            |                 |                |                         |                  | 0.00%  |             |
| 6            |                 |                |                         |                  | 0.00%  |             |
| 10           |                 |                |                         |                  | %00.0  |             |
| 11           |                 |                |                         |                  | %00.0  |             |
| 12           |                 |                |                         |                  | 0.00%  |             |
| 13           |                 |                |                         |                  | 0.00%  |             |
| 14           |                 |                |                         |                  | 0.00%  |             |
| 15           |                 |                |                         |                  | 0.00%  |             |
| 16           |                 |                |                         |                  | %00.0  |             |
| 17           | <u>,</u>        |                |                         |                  | %00.0  |             |
| 18           |                 |                |                         |                  | %00.0  |             |
| 19           |                 |                |                         |                  | %00.0  |             |
| 20           |                 |                |                         |                  | %00.0  |             |
| 21           |                 |                |                         |                  | %00.0  |             |
| 22           |                 |                |                         |                  | %00.0  |             |
| 23           |                 |                |                         |                  | %00.0  |             |
| 24           |                 |                |                         |                  | %00.0  |             |
| 25           |                 |                |                         |                  | %00.0  |             |
| 26           |                 |                |                         |                  | 0.00%  |             |
| 27           |                 |                |                         |                  | %00.0  |             |
| 28           |                 |                |                         |                  | %00.0  |             |
| 29           |                 |                |                         |                  | %00.0  |             |
| 30           |                 |                |                         |                  | %00.0  |             |
| 31           |                 |                |                         |                  | %00.0  |             |
| 32           |                 |                |                         |                  | %00.0  |             |
|              |                 |                |                         |                  | 0/00/0 |             |
| 341          | 34 TOTAL        |                |                         | 0                | 0.00%  |             |

SCHEDULE 5

Company Name: Avista Corp.

| (a)            | (q)                 | (c)                       | (a) (b) (c) (d)       | (e)                     | (f)                      |
|----------------|---------------------|---------------------------|-----------------------|-------------------------|--------------------------|
| Affiliate Name | Products & Services | Method to Determine Price | Charges<br>to Utility | % Lotal<br>Affil. Revs. | Charges to<br>MT Utility |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
| Not applicable |                     |                           |                       |                         |                          |
| 1              |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
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|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
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|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |
|                |                     |                           |                       |                         |                          |

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**SCHEDULE 6** 

Company Name: Avista Corp.

#### SCHEDULE 7

|          | AFFILIATE TRANSACTIONS - PRODUCTS & SERVICES PROVIDED BY UTILITY Yes |                     |                           |              |             |               |
|----------|--|---------------------|---------------------------|--------------|-------------|---------------|
| Line     | (a)  | (b)                 | (c)                       | (d)          | (e)         | (f)           |
| No.      |  |                     |                           | Charges      | % Total     | Revenues      |
|          | Affiliate Name   | Products & Services | Method to Determine Price | to Affiliate | Affil. Exp. | to MT Utility |
| 1        |  |                     |                           |              |             |               |
| 2<br>3   |  |                     |                           |              |             |               |
| 4        | Not applicable   |                     |                           |              |             |               |
| 5        | Not applicable   |                     |                           |              |             |               |
| 6        |  |                     |                           |              |             |               |
| 7        |  |                     |                           |              |             |               |
| 8        |  |                     |                           |              |             |               |
| 9        |  |                     |                           |              |             |               |
| 10       |  |                     |                           |              |             |               |
| 11       |  |                     |                           |              |             |               |
| 12       |  |                     |                           |              |             |               |
| 13<br>14 |  |                     |                           |              |             |               |
| 14       |  |                     |                           |              |             |               |
| 16       |  |                     |                           |              |             |               |
| 17       |  |                     |                           |              |             |               |
| 18       |  |                     |                           |              |             |               |
| 19       |  |                     |                           |              |             |               |
| 20       |  |                     |                           |              |             |               |
| 21       |  |                     |                           |              |             |               |
| 22       |  |                     |                           |              |             |               |
| 23       |  |                     |                           |              |             |               |
| 24<br>25 |  |                     |                           |              |             |               |
| 25       |  |                     |                           |              |             |               |
| 20       |  |                     |                           |              |             |               |
| 28       |  |                     |                           |              |             |               |
| 29       |  |                     |                           |              |             |               |
| 30       |  |                     |                           |              |             |               |
| 31       |  |                     |                           |              |             |               |
| 32 T     | OTAL   |                     |                           | 0            |             | 0             |

## MONTANA UTILITY INCOME STATEMENT

Year: 2000

|    |         | Account Number & Title                         | Last Year    | This Year   | % Change |
|----|---------|--|--------------|-------------|----------|
| 1  | 400 (   | Operating Revenues                             | 24,779,044   | 114,670,504 | 362.77%  |
| 2  |         |  |              |             |          |
| 3  | (       | Operating Expenses                             |              |             |          |
| 4  | 401     | Operation Expenses                             | 28,150,004   | 48,060,425  | 70.73%   |
| 5  | 402     | Maintenance Expense                            | 4,244,781    | 5,107,737   | 20.33%   |
| 6  | 403     | Depreciation Expense                           | 18,324,522   | 9,545,995   | -47.91%  |
| 7  | 404-405 | Amortization of Electric Plant                 | none / n.a.  | none / n.a. |          |
| 8  | 406     | Amort. of Plant Acquisition Adjustments        | none / n.a.  | none / n.a. |          |
| 9  | 407     | Amort. of Property Losses, Unrecovered Plant   |              |             |          |
| 10 |         | & Regulatory Study Costs                       | none / n.a.  | none/n.a.   |          |
| 11 | 408.1   | Taxes Other Than Income Taxes                  | 8,980,717    | 6,686,201   | -25.55%  |
| 12 | 409.1   | Income Taxes - Federal                         | none / n.a.  | none/n.a.   |          |
| 13 |         | - Other  | 301,231      | (334,491)   | -211.04% |
| 14 | 410.1   | Provision for Deferred Income Taxes            | none/n.a.    | none / n.a. |          |
| 15 | 411.1   | (Less) Provision for Def. Inc. Taxes - Cr.     | none / n.a.  | none / n.a. |          |
| 16 | 411.4   | Investment Tax Credit Adjustments              | none / n.a.  | none / n.a. |          |
| 17 | 411.6   | (Less) Gains from Disposition of Utility Plant | none/n.a.    | none/n.a.   |          |
| 18 | 411.7   | Losses from Disposition of Utility Plant       | none/n.a.    | none/n.a.   |          |
| 19 |         |  |              |             |          |
| 20 | ٦       | TOTAL Utility Operating Expenses               | 60,001,255   | 69,065,867  | 15.11%   |
| 21 | 1       | NET UTILITY OPERATING INCOME                   | (35,222,211) | 45,604,637  | 229.48%  |

**MONTANA REVENUES** 

#### **SCHEDULE 9**

|    |         | Account Number & Title                      | Last Year  | This Year   | % Change        |  |  |
|----|---------|---|------------|-------------|-----------------|--|--|
| 1  | S       | Sales of Electricity                        |            |             |                 |  |  |
| 2  | 440     | Residential                                 | 8,645      | 7,987       | -7.61%          |  |  |
| 3  | 442     | Commercial & Industrial - Small             | 1,877      | 1,678       | -10.60%         |  |  |
| 4  |         | Commercial & Industrial - Large             |            |             |                 |  |  |
| 5  | 444     | Public Street & Highway Lighting            |            |             |                 |  |  |
| 6  | 445     | Other Sales to Public Authorities           |            |             |                 |  |  |
| 7  | 446     | Sales to Railroads & Railways               |            |             |                 |  |  |
| 8  | 448     | Interdepartmental Sales                     | 5,037      | 5,467       | 8.54%           |  |  |
| 9  |         |   |            |             |                 |  |  |
| 10 | Т       | OTAL Sales to Ultimate Consumers            | 15,559     | 15,132      | -2.74%          |  |  |
| 11 | 447     | Sales for Resale                            | 23,773,038 | 113,861,801 | 378.95%         |  |  |
| 12 |         |   |            |             |                 |  |  |
| 13 | Т       | OTAL Sales of Electricity                   | 23,788,597 | 113,876,933 | 378.70%         |  |  |
| 14 | 449.1 ( | Less) Provision for Rate Refunds            |            |             |                 |  |  |
| 15 |         |   |            |             |                 |  |  |
| 16 | Т       | OTAL Revenue Net of Provision for Refunds   | 23,788,597 | 113,876,933 | 378.70%         |  |  |
| 17 | C       | Other Operating Revenues                    |            |             |                 |  |  |
| 18 | 450     | Forfeited Discounts & Late Payment Revenues |            |             |                 |  |  |
| 19 | 451     | Miscellaneous Service Revenues              |            |             |                 |  |  |
| 20 | 453     | Sales of Water & Water Power                | 7,706      |             | -100.00%        |  |  |
| 21 | 454     | Rent From Electric Property                 | 101,179    | 89,726      | -11.32%         |  |  |
| 22 | 455     | Interdepartmental Rents                     |            |             |                 |  |  |
| 23 | 456     | Other Electric Revenues                     | 881,562    | 703,845     | -20.16%         |  |  |
| 24 |         |   |            |             |                 |  |  |
| 25 | T       | OTAL Other Operating Revenues               | 990,447    | 793,571     | <b>-1</b> 9.88% |  |  |
| 26 | Т       | otal Electric Operating Revenues            | 24,779,044 | 114,670,504 | 362.77%         |  |  |

0.00%

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|    |  |            |            | Tage TOTA       |
|----|--|------------|------------|-----------------|
|    | MONTANA OPERATION & MAINTENANCI                |            |            | ear: 2000       |
|    | Account Number & Title                         | Last Year  | This Year  | % Change        |
| 1  | Power Production Expenses                      |            |            |                 |
| 2  |  |            |            |                 |
| 3  | Steam Power Generation                         |            |            |                 |
| 4  | Operation                                      |            |            |                 |
| 5  | 500 Operation Supervision & Engineering        | 145,257    | 85,896     | -40.87%         |
| 6  | 501 Fuel                                       | 13,918,947 | 11,374,042 | -18.28%         |
| 7  | 502 Steam Expenses                             | 1,045,318  | 879,576    | <b>-1</b> 5.86% |
| 8  | 503 Steam from Other Sources                   | 1,476      | (7,771)    | -626.49%        |
| 9  | 504 (Less) Steam Transferred - Cr.             |            |            |                 |
| 10 | 505 Electric Expenses                          | 328,221    | 78,017     | -76.23%         |
| 11 | 506 Miscellaneous Steam Power Expenses         | 1,047,873  | 1,683,390  | 60.65%          |
| 12 | 507 Rents                                      | (23,626)   | 52,395     | 321.77%         |
| 13 |  |            |            |                 |
| 14 | TOTAL Operation - Steam                        | 16,463,466 | 14,145,545 | -14.08%         |
| 15 |  |            |            |                 |
| 16 | Maintenance                                    |            |            |                 |
| 17 | 510 Maintenance Supervision & Engineering      | 121,343    | 146,685    | 20.88%          |
| 18 | 511 Maintenance of Structures                  | 277,416    | 252,871    | <b>-</b> 8.85%  |
| 19 | 512 Maintenance of Boiler Plant                | 1,794,003  | 2,881,195  | 60,60%          |
| 20 | 513 Maintenance of Electric Plant              | 207,295    | 360,468    | 73.89%          |
| 21 | 514 Maintenance of Miscellaneous Steam Plant   | 362,008    | 308,208    | -14.86%         |
| 22 |  |            |            |                 |
| 23 | TOTAL Maintenance - Steam                      | 2,762,065  | 3,949,427  | 42.99%          |
| 24 |  |            |            |                 |
| 25 | TOTAL Steam Power Production Expenses          | 19,225,531 | 18,094,972 | -5.88%          |
| 26 |  |            |            |                 |
|    | Nuclear Power Generation                       |            |            |                 |
|    | Operation                                      |            |            |                 |
| 29 | 517 Operation Supervision & Engineering        |            |            |                 |
| 30 | 518 Nuclear Fuel Expense                       |            |            |                 |
| 31 | 519 Coolants & Water                           |            |            |                 |
| 32 | 520 Steam Expenses                             |            |            |                 |
| 33 | 521 Steam from Other Sources                   |            |            |                 |
| 34 | 522 (Less) Steam Transferred - Cr.             |            |            |                 |
| 35 | 523 Electric Expenses                          |            |            |                 |
| 36 | 524 Miscellaneous Nuclear Power Expenses       |            |            |                 |
| 37 | 525 Rents                                      |            |            |                 |
| 38 |  |            |            | 0.000           |
| 39 | TOTAL Operation - Nuclear                      | 0          | 0          | 0.00%           |
| 40 | Maintenance                                    |            |            |                 |
|    |  |            |            |                 |
| 42 | 528 Maintenance Supervision & Engineering      |            |            |                 |
| 43 | 529 Maintenance of Structures                  |            |            |                 |
| 44 | 530 Maintenance of Reactor Plant Equipment     |            |            |                 |
| 45 | 531 Maintenance of Electric Plant              |            |            |                 |
| 46 | 532 Maintenance of Miscellaneous Nuclear Plant |            |            |                 |
| 47 | TOTAL Maintenance Nuclear                      | _          |            | 0.000           |
| 48 | TOTAL Maintenance - Nuclear                    | 0          | 0          | 0.00%           |
| 49 |  |            |            |                 |

**TOTAL Nuclear Power Production Expenses** 

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SCHEDULE 10

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|     | MONT      | <b>FANA OPERATION &amp; MAINTENANCE</b>     | E EXPENSES | Y          | ear: 2000 |
|-----|-----------|---|------------|------------|-----------|
|     |           | Account Number & Title                      | Last Year  | This Year  | % Change  |
| 1   |           | ower Production Expenses -continued         |            |            |           |
| 1 1 |           | Power Generation                            |            |            |           |
| 3   | Operation |   |            |            |           |
| 4   | 535       | Operation Supervision & Engineering         | 169,580    | 127,792    | -24.64%   |
| 5   | 536       | Water for Power                             | 714,837    | 794,907    | 11.20%    |
| 6   | 537       | Hydraulic Expenses                          | 199,430    | 1,579,716  | 692.12%   |
| 7   | 538       | Electric Expenses                           | 615,881    | 679,699    | 10.36%    |
| 8   | 539       | Miscellaneous Hydraulic Power Gen. Expenses | 107,511    | 94,517     | -12.09%   |
| 9   | 540       | Rents                                       |            |            |           |
| 10  |           |   |            |            |           |
| 11  | T         | OTAL Operation - Hydraulic                  | 1,807,239  | 3,276,631  | 81.31%    |
| 12  |           |   |            |            |           |
| 1 1 | Maintenan |   |            |            | 5 000/    |
| 14  | 541       | Maintenance Supervision & Engineering       | 68,608     | 64,708     | -5.68%    |
| 15  | 542       | Maintenance of Structures                   | 110,093    | 56,736     | -48.47%   |
| 16  | 543       | Maint. of Reservoirs, Dams & Waterways      | 680,875    | 366,079    | -46.23%   |
| 17  | 544       | Maintenance of Electric Plant               | 363,040    | 440,605    | 21.37%    |
| 18  | 545       | Maintenance of Miscellaneous Hydro Plant    | 150,639    | 73,377     | -51.29%   |
| 19  |           |   |            |            |           |
| 20  | T         | OTAL Maintenance - Hydraulic                | 1,373,255  | 1,001,505  | -27.07%   |
| 21  |           |   |            |            |           |
| 22  | T         | OTAL Hydraulic Power Production Expenses    | 3,180,494  | 4,278,136  | 34.51%    |
| 23  |           |   |            |            |           |
| 1 1 |           | er Generation                               |            |            |           |
| 25  | Operation |   |            |            |           |
| 26  | 546       | Operation Supervision & Engineering         |            |            |           |
| 27  | 547       | Fuel  |            |            |           |
| 28  | 548       | Generation Expenses                         |            | 360        |           |
| 29  | 549       | Miscellaneous Other Power Gen. Expenses     |            |            |           |
| 30  | 550       | Rents                                       | (99)       | 176        | 277.78%   |
| 31  |           |   |            |            |           |
| 32  | Ţ         | OTAL Operation - Other                      | (99)       | 536        | 641.41%   |
| 33  |           |   |            |            |           |
| 1 1 | Maintenan |   |            |            |           |
| 35  | 551       | Maintenance Supervision & Engineering       |            |            |           |
| 36  | 552       | Maintenance of Structures                   |            |            |           |
| 37  | 553       | Maintenance of Generating & Electric Plant  |            | 133        |           |
| 38  | 554       | Maintenance of Misc. Other Power Gen. Plant |            | 348        |           |
| 39  |           |   |            |            |           |
| 40  | <u> </u>  | OTAL Maintenance - Other                    | 0          | 481        | #DIV/0!   |
| 41  |           |   | (2.2)      |            | 1107.070  |
| 42  | T         | OTAL Other Power Production Expenses        | (99)       | 1,017      | 1127.27%  |
| 43  |           |   |            |            |           |
| 1 1 |           | er Supply Expenses                          |            | 00 100 100 |           |
| 45  | 555       | Purchased Power                             | 8,434,544  | 29,120,422 | 245.25%   |
| 46  | 556       | System Control & Load Dispatching           |            |            |           |
| 47  | 557       | Other Expenses                              |            |            |           |
| 48  |           |   |            | 00 100 100 |           |
| 49  | Т         | OTAL Other Power Supply Expenses            | 8,434,544  | 29,120,422 | 245.25%   |
| 50  |           |   | 00.010.175 | F4 404 F47 | 00.070/   |
| 51  | Т         | OTAL Power Production Expenses              | 30,840,470 | 51,494,547 | 66.97%    |

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# **SCHEDULE 10**

Page 3 of 4

| Account Number & TitleLast YearThis Year% Change1Transmission Expenses2Operation35600peration Supervision & Engineering9,54411,42919.75%3561Load Dispatching28,45920,428-28.22%5562Station Expenses14,3698,076-43.80%   |     | MON'      | TANA OPERATION & MAINTENANCH                   | E EXPENSES | У       | Zear: 2000 |
|---|-----|-----------|--|------------|---------|------------|
| Transmission Expenses         2           2 Operation         S60         Operation Supervision & Engineering         9,544         11,429         19,75%           4         S61         Load Dispatching         28,459         20,428         -28,22%           562         Station Expenses         14,309         8,073         -43,30%           563         Overhead Line Expenses         17,147         23,982         39,98%           565         Transmission of Electricity by Others         287,793         180,474         -37,29%           9         566         Miscellaneous Transmission Expenses         25,647         64,815         152,72%           12         TOTAL Operation - Transmission         382,959         309,174         -19,27%           13         Maintenance Supervision & Engineering         (999)         3,817         646,07%           14         568         Maintenance of Stuto Equipment         46,668         172,269         500,21%           15         573         Maintenance of Misc. Transmission Plant         26         500,317         500,524         -70,38%           19         574         Maintenance - Transmission Plant         27         500         popation Supervision & Engineering         28         52  |     |           |  |            |         |            |
| 3         560         Operation Supervision & Engineering         9,544         114,289         19,70%           4         561         Load Dispatching         28,459         20,428         -28,22%           5         562         Station Expenses         11,4369         8,076         -43,80%           5         563         Overhead Line Expenses         17,147         23,952         39,69%           5         565         Transmission of Electricity by Others         287,793         180,474         -37,29%           9         566         Mescellaneous Transmission Expenses         25,647         64,815         152,72%           10         567         Rents         22,647         23,817         -44,272%           12         TOTAL Operation - Transmission         382,959         309,174         -19,27%           13         Maintenance of Structures         2,467         236         -90,43%           570         Maintenance of Structures         2,467         236         -90,43%           573         Maintenance of Overhead Lines         42,623         17,269         150,21%           15         573         Maintenance of Transmission Plant         20         20         20,265           16 <td>1</td> <td>-</td> <td></td> <td></td> <td></td> <td>V</td>   | 1   | -         |  |            |         | V          |
| 3         560         Operation Supervision & Engineering         9,544         114,289         19,70%           4         561         Load Dispatching         28,459         20,428         -28,22%           5         562         Station Expenses         11,4369         8,076         -43,80%           5         563         Overhead Line Expenses         17,147         23,952         39,69%           5         565         Transmission of Electricity by Others         287,793         180,474         -37,29%           9         566         Mescellaneous Transmission Expenses         25,647         64,815         152,72%           10         567         Rents         22,647         23,817         -44,272%           12         TOTAL Operation - Transmission         382,959         309,174         -19,27%           13         Maintenance of Structures         2,467         236         -90,43%           570         Maintenance of Structures         2,467         236         -90,43%           573         Maintenance of Overhead Lines         42,623         17,269         150,21%           15         573         Maintenance of Transmission Plant         20         20         20,265           16 <td>2</td> <td>Operation</td> <td></td> <td></td> <td></td> <td></td>  | 2   | Operation |  |            |         |            |
| 4         561         Load Dispatching         28,459         20,428         -28,22%           5         563         Overhead Line Expenses         11,009         9,076         -43,80%           8         565         Transmission of Electricity by Others         287,733         180,474         -37,29%           9         565         Transmission of Electricity by Others         287,733         180,474         -37,29%           9         566         Miscellaneous Transmission Expenses         25,647         64,815         152,72%           10         567         Rents         25,647         64,815         152,72%           11         TOTAL Operation - Transmission         382,959         309,174         -19,27%           13         Maintenance of Station Equipment         46,868         117,269         150,21%           15         569         Maintenance of Vurderground Lines         42,823         12,865         -70,38%           14         573         Maintenance of Misc. Transmission Plant         20         21         -70,38%           15         579         Maintenance of Misc. Transmission Plant         20         21         -658%           24         Distribution Expenses         134,007         46,52%   |     | •         |  | 9,544      | 11,429  | 19.75%     |
| 6         563         Overhead Line Expenses         17,147         23,952         39.69%           7         564         Underground Line Expenses         267,793         180,474         -37.29%           9         566         Miscellaneous Transmission Expenses         25,647         64,815         152.72%           10         567         Rents         25,647         64,815         152.72%           12         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         Seg Maintenance of Station Equipment         46,868         117.269         150.21%           15         569         Maintenance of Overhead Lines         24,462         12,685         -70.38%           16         572         Maintenance of Misc. Transmission Plant         20         21         70.74L Maintenance of Misc. Transmission Plant         20           21         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         25         Distribution Expenses         13,388         378         -72.77%           23         TOTAL Transmission Expenses         69         -100.00%         -100.00%           25         Distribution Expenses         69  | 1   | 561       |  | 28,459     | 20,428  | -28.22%    |
| 6         563         Overhead Line Expenses         17,147         23,952         39,69%           7         564         Underground Line Expenses         287,793         180,474         -37.29%           9         566         Miscellaneous Transmission Expenses         25,647         64,815         152.72%           11         TOTAL Operation - Transmission         382,959         309,174         -19.27%           12         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         Station Explorement         46,868         117,269         -90.43%           14         568         Maintenance of Station Equipment         46,868         117,269         150.21%           15         570         Maintenance of Overhead Lines         42,823         12,885         -70.38%           16         572         Maintenance of Misc. Transmission Plant         -90.43%         -90.43%           16         572         Maintenance of Misc. Transmission Plant         -91.459         134,007         46.52%           21         TOTAL Transmission Expenses         474,418         443,181         -6.58%           23         TOTAL Transmission Expenses         13,388         378         <  |     |           | , .  | 14,369     | 8,076   | -43.80%    |
| 7         564         Underground Line Expenses         287,793         180,474         -37.29%           8         565         Transmission of Electricity by Others         287,793         180,474         -37.29%           9         566         Miscellaneous Transmission Expenses         25,647         64,815         152.72%           11         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         Statute ance of Structures         2,467         236         -90,43%           16         570         Maintenance of Structures         2,467         236         -90,43%           15         573         Maintenance of Underground Lines         42,823         12,685         -70.38%           19         573         Maintenance of Misc. Transmission Plant         -         -         -           20         TOTAL Maintenance - Transmission         91,459         134,007         46.52%           21         TOTAL Maintenance Supervision & Engineering         -         -         -           23         TOTAL Transmission Expenses         1,388         378         -72.77%           30         Depration Supervision & Engineering         581         584         Underground L  | 1   | 563       | •  | 17,147     | 23,952  | 39.69%     |
| 8         565         Transmission of Electricity by Others         287,793         160,474         -37.29%           9         566         Miscellaneous Transmission Expenses         25,647         64,815         152.72%           11         TOTAL Operation - Transmission         382,959         309,174         -19.27%           12         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         Station Equipment         46,868         117,269         150.21%           15         569         Maintenance of Station Equipment         46,868         117,269         150.21%           16         570         Maintenance of Underground Lines         42,823         12,865         -70.38%           19         573         Maintenance of Misc. Transmission Plant         -         -         -           22         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         Distribution Expenses         69         -100.00%         -           25         Distribution Expenses         69         -100.00%         -           26         Operation         -         -         -         -         -         -         -<   |     |           |  |            |         |            |
| 9         566         Miscellaneous Transmission Expenses         25,647         64,815         152.72%           11         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         19.27%         309,174         -19.27%           13         Maintenance         19.27%         236         -90.43%           14         558         Maintenance of Structures         2,467         236         -90.43%           16         570         Maintenance of Overhead Lines         42,863         117,268         150.21%           17         571         Maintenance of Underground Lines         19         573         Maintenance of Underground Lines         12,865         -70.38%           19         573         Maintenance of Nisc. Transmission Plant         -70.38%         -70.38%           21         TOTAL Maintenance - Transmission Plant         -70.38%         -70.38%           23         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         Distribution Expenses         1,388         378         -72.77%           25         S0         Operation Supervision & Engineering         25         54         -100.00% <t< td=""><td></td><td></td><td>•</td><td>287,793</td><td>180,474</td><td>-37.29%</td></t<>  |     |           | •  | 287,793    | 180,474 | -37.29%    |
| 10         567         Rents         25,647         64,815         152.72%           11         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         569         Maintenance of Stuctures         2,467         236         -90.43%           14         568         Maintenance of Stuctures         2,467         236         -90.43%           15         569         Maintenance of Verhead Lines         42,823         12,885         -70.38%           18         572         Maintenance of Verhead Lines         42,823         12,885         -70.38%           19         573         Maintenance - Transmission Plant         -         -         -           20         21         TOTAL Maintenance - Transmission Plant         -         -         -           24         -         -         -         -         -         -           25         Distribution Expenses         474,418         443,181         -6.58%         -           26         Operation         Signal System Expenses         69         -         -         -           26         Distribution Expenses         69         -         -         -   |     |           |  |            | ,       |            |
| 11         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         (699)         3,817         646,07%           14         568         Maintenance of Structures         2,467         236         -90.43%           15         569         Maintenance of Station Equipment         46,868         117,269         150.21%           17         571         Maintenance of Overhead Lines         42,823         12,685         -70.38%           19         573         Maintenance of Misc. Transmission Plant         21         TOTAL Maintenance of Indeground Lines         12,685         -70.38%           21         TOTAL Maintenance - Transmission Plant         21         -70.74         46.52%           22         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         25         Distribution Expenses         1,388         378         -72.77%           30         583         Overhead Line Expenses         69         -100.00%         255           354         Underground Line Expenses         69         -100.00%         255         58         Miscillations Expenses         69         -100.00%         255         586         116.00% <td></td> <td></td> <td></td> <td>25.647</td> <td>64.815</td> <td>152.72%</td>  |     |           |  | 25.647     | 64.815  | 152.72%    |
| 12         TOTAL Operation - Transmission         382,959         309,174         -19.27%           13         Maintenance         (699)         3,817         646.07%           14         558         Maintenance of Structures         2,467         236         -90.43%           15         569         Maintenance of Structures         2,467         236         -90.43%           16         570         Maintenance of Overhead Lines         42,823         12,685         -70.38%           18         572         Maintenance of Misc. Transmission Plant         20         -70.38%         12,685         -70.38%           21         TOTAL Maintenance - Transmission         91,459         134,007         46.52%           22         -         -         -         -         -           23         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         -         -         -         -         -           25         Distribution Expenses         1,388         378         -72.77%         -           26         Operation         Signal System Expenses         69         -         -         -         -         -         -         -  | 1 1 | 007       |  | ,          | -,      |            |
| 13         Maintenance         (699)         3,817         646.07%           14         568         Maintenance of Structures         2,467         226         -90.43%           16         570         Maintenance of Structures         2,467         226         -90.43%           17         571         Maintenance of Overhead Lines         42,823         12,685         -70.38%           18         572         Maintenance of Misc. Transmission Plant         20         -70.38%           20         1         TOTAL Maintenance - Transmission         91,459         134.007         46.52%           21         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         25         Distribution Expenses         1,388         378         -72.77%           26         Operation         9         -38.0         -72.77%         -100.00%         3585         586         443         -100.00%         3585         -100.00%         3585         -74.06%         116.00%         -100.00%         3585         -74.06%         170.00%         3586         416.00%         -74.06%         170.00%         3586         170.00%         3560         170.00%         3560         170.00%         3560 </td <td></td> <td>-</td> <td>TOTAL Operation - Transmission</td> <td>382.959</td> <td>309.174</td> <td>-19.27%</td>  |     | -         | TOTAL Operation - Transmission                 | 382.959    | 309.174 | -19.27%    |
| 14         568         Maintenance Supervision & Engineering         (999)         3,817         646.07%           15         569         Maintenance of Structures         2,467         236         -90.43%           16         570         Maintenance of Overhead Lines         42,823         117,269         150.21%           17         571         Maintenance of Underground Lines         42,823         12,685         -70.38%           18         572         Maintenance of Misc. Transmission Plant         -         -         -           20         TOTAL Maintenance - Transmission         91,459         134,007         46.52%           22         -         -         -         -         -           24         -         -         -         -         -           25         Distribution Expenses         474,418         443,181         -6.58%         -           26         Operation         Expenses         1,388         378         -72.77%           30         581         Load Dispatching         -         -         -         100.00%           32         585         Street Lighting & Signal System Expenses         69         -100.00%         -           33 <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td>  |     |           |  |            | ,       |            |
| 15         569         Maintenance of Structures         2,467         236         -90.43%           16         570         Maintenance of Station Equipment         46,868         117,269         150.21%           17         571         Maintenance of Overhead Lines         42,823         12,685         -70.38%           18         572         Maintenance of Misc. Transmission Plant         42,823         12,685         -70.38%           20  |     |           |  | (699)      | 3.817   | 646.07%    |
| 16         570         Maintenance of Station Equipment         46,868         117,269         150.21%           17         571         Maintenance of Overhead Lines         42,823         12,685         -70.38%           18         572         Maintenance of Misc. Transmission Plant         2         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |     |           |  |            |         |            |
| 17       571       Maintenance of Overhead Lines       42,823       12,685       -70.38%         18       572       Maintenance of Misc. Transmission Plant       91,459       134,007       46.52%         20       21       TOTAL Maintenance - Transmission       91,459       134,007       46.52%         22   |     |           |  |            |         |            |
| 18         572         Maintenance of Underground Lines           19         573         Maintenance of Misc. Transmission Plant           20         TOTAL Maintenance - Transmission Plant         91,459         134,007         48.52%           21         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24   |     |           |  |            |         |            |
| 19         573         Maintenance of Misc. Transmission Plant           20         TOTAL Maintenance - Transmission         91,459         134,007         46.52%           22         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         Distribution Expenses         474,418         443,181         -6.58%           24         Distribution Expenses         474,418         443,181         -6.58%           25         Distribution Expenses         474,418         443,181         -6.58%           25         Distribution Expenses         474,418         443,181         -6.58%           26         Operation         Station Expenses         474,418         443,181         -6.58%           26         Distribution Expenses         1,388         378         -72.77%           30         Station Expenses         69         -100.00%         -100.00%           31         584         Underground Line Expenses         69         -100.00%           32         585         Street Lighting & Signal System Expenses         69         -100.00%           32         586         Miscellaneous Distribution Expenses         58         58         14.57         378         -74.06% <td>1 1</td> <td></td> <td></td> <td>12,020</td> <td>12,000</td> <td>10.0070</td>   | 1 1 |           |  | 12,020     | 12,000  | 10.0070    |
| 20         TOTAL Maintenance - Transmission         91,459         134,007         46.52%           22  |     |           |  |            |         |            |
| 21         TOTAL Maintenance - Transmission         91,459         134,007         46.52%           22  | 1   | 575       | Maintenance of Mise, Transmission Flant        |            |         |            |
| 22         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         Distribution Expenses         6         Operation         7         580         Operation Supervision & Engineering         7         580         Operation Supervision & Engineering         7         7         580         Operation Expenses         1,388         378         -72.77%           29         582         Station Expenses         1,388         378         -72.77%           30         583         Overhead Line Expenses         69         -100.00%           32         585         Street Lighting & Signal System Expenses         69         -100.00%           32         585         Street Lighting & Signal System Expenses         69         -100.00%           34         587         Customer Installations Expenses         69         -100.00%           36         589         Rents         37         37         -74.06%           37         38         TOTAL Operation - Distribution         1,457         378         -74.06%           39         Maintenance of Structures         20         3,560         17700.00%         1720.00%           42         592         Maintenance of Coverhead Lines         2,214 <td>4</td> <td>-</td> <td>TOTAL Maintonance - Transmission</td> <td>91 / 59</td> <td>134.007</td> <td>46 52%</td>   | 4   | -         | TOTAL Maintonance - Transmission               | 91 / 59    | 134.007 | 46 52%     |
| 23         TOTAL Transmission Expenses         474,418         443,181         -6.58%           24         Distribution Expenses         Distribution |     |           |  | 31,433     | 104,007 | 40.5278    |
| 24Distribution Expenses26Operation27580Operation Supervision & Engineering28581Load Dispatching29582Station Expenses31584Underground Line Expenses32585Street Lighting & Signal System Expenses33586Meter Expenses34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents37TOTAL Operation - Distribution1,45738TOTAL Operation - Distribution1,45739Maintenance2540590Maintenance of Structures203,56011700.00%41591Maintenance of Structures203,56012700.00%42592Maintenance of Overhead Lines43593Maintenance of Overhead Lines44594Maintenance of Underground Lines45595Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters48598Maintenance of Meters49TOTAL Maintenance of Miscellaneous Dist. Plant49TOTAL Maintenance - Distribution2,41140597Alaintenance of Miscellaneous Dist. Plant41598Maintenance of Miscellaneous Dist. Plant45598Maintenance of Street Lighting, Signal Systems46598Maintenance of Miscellaneous Dist. Plant47597 <td>-</td> <td></td> <td>TOTAL Transmission Expanses</td> <td>474 418</td> <td>443 181</td> <td>-6.58%</td>  | -   |           | TOTAL Transmission Expanses                    | 474 418    | 443 181 | -6.58%     |
| 25Distribution Expenses26Operation27580Operation Supervision & Engineering28581Load Dispatching29582Station Expenses30583Overhead Line Expenses31584Underground Line Expenses32585Street Lighting & Signal System Expenses33586Meter Expenses34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents37TOTAL Operation - Distribution1,45737378-74.06%39Maintenance2040590Maintenance of Structures41591Maintenance of Structures42592Maintenance of Underground Lines43593Maintenance of Underground Lines44594Maintenance of Line Transformers45595Maintenance of Street Lighting, Signal Systems47597Maintenance of Miscellaneous Dist. Plant49598Maintenance of Miscellaneous Dist. Plant40598Maintenance of Miscellaneous Dist. Plant41598Maintenance of Miscellaneous Dist. Plant45598Maintenance of Miscellaneous Dist. Plant46598Maintenance of Distribution47597Maintenance of Distribution48598Maintenance - Distribution4950TOTAL Maintenance - Distribution51<  |     |           |  | 4/4,410    | 440,101 | -0.5078    |
| 26Operation27580Operation Supervision & Engineering28581Load Dispatching29582Station Expenses30583Overhead Line Expenses31584Underground Line Expenses32585Street Lighting & Signal System Expenses33586Meter Expenses34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents37-1.45738TOTAL Operation - Distribution40590Maintenance40590Maintenance of Structures41591Maintenance of Structures42592Maintenance of Overhead Lines43593Maintenance of Underground Lines44594Maintenance of Underground Lines45596Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance of Distribution2,4114950TOTAL Maintenance of Distribution2,41150TOTAL Maintenance - Distribution2,411515111   |     | r         | Distribution Exponsor                          |            |         |            |
| 27580Operation Supervision & Engineering28581Load Dispatching29582Station Expenses30583Overhead Line Expenses31584Underground Line Expenses32585Street Lighting & Signal System Expenses33586Meter Expenses34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents3738TOTAL Operation - Distribution1,45739Maintenance2040590Maintenance of Structures40592Maintenance of Structures41591Maintenance of Overhead Lines42592Maintenance of Overhead Lines43594Maintenance of Underground Lines44594Maintenance of Street Lighting, Signal Systems45595Maintenance of Meters46596Maintenance of Meters47597Maintenance of Meters48598Maintenance of Meters4950TOTAL Maintenance - Distribution2,4116,726178.97%51  |     |           | •  |            |         |            |
| 28         581         Load Dispatching         1,388         378         -72.77%           30         582         Station Expenses         1,388         378         -72.77%           30         583         Overhead Line Expenses         69         -100.00%           31         584         Underground Line Expenses         69         -100.00%           32         585         Street Lighting & Signal System Expenses         69         -100.00%           33         586         Meter Expenses         69         -100.00%           34         587         Customer Installations Expenses         69         -100.00%           35         588         Miscellaneous Distribution Expenses         658         658         658           36         589         Rents         7         78         -74.06%           39         Maintenance         1,457         378         -74.06%           40         590         Maintenance of Structures         20         3,560         17700.00%           41         591         Maintenance of Station Equipment         152         2,473         1526.97%           43         593         Maintenance of Underground Lines         2,214         639         <  |     |           |  |            |         |            |
| 29582Station Expenses1,388378-72.77%30583Overhead Line Expenses69-100.00%31584Underground Line Expenses69-100.00%32585Street Lighting & Signal System Expenses69-100.00%33586Meter Expenses69-100.00%34587Customer Installations Expenses69-100.00%35588Miscellaneous Distribution Expenses69-100.00%36589Rents37-0TAL Operation - Distribution Expenses38TOTAL Operation - Distribution1,457378-74.06%40590Maintenance Supervision & Engineering2554116.00%41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines2,214639-71.14%45595Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters46596Maintenance of Meters485984759747597Maintenance of Meters50178.97%51178.97%51TOTAL Maintenance - Distribution2,4116,726178.97%  | 1   |           |  |            |         |            |
| 30583Overhead Line Expenses6931584Underground Line Expenses6932585Street Lighting & Signal System Expenses6933586Meter Expenses434587Customer Installations Expenses535588Miscellaneous Distribution Expenses536589Rents-74.06%3738TOTAL Operation - Distribution1,45738TOTAL Operation - Distribution1,45737840500Maintenance Supervision & Engineering2541591Maintenance of Structures203,56017700.00%42592Maintenance of Structures2,41343593Maintenance of Overhead Lines2,21444594Maintenance of Underground Lines2,21445595Maintenance of Street Lighting, Signal Systems4746598Maintenance of Meters4847597Maintenance of Miscellaneous Dist. Plant4949TOTAL Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,72651 </td <td>1 1</td> <td></td> <td></td> <td>1 200</td> <td>070</td> <td>70 770/</td>   | 1 1 |           |  | 1 200      | 070     | 70 770/    |
| 31584Underground Line Expenses69-100.00%32585Street Lighting & Signal System Expenses69-100.00%33586Meter Expenses587Customer Installations Expenses58834587Customer Installations Expenses588Miscellaneous Distribution Expenses36589Rents-38TOTAL Operation - Distribution1,457378-74.06%39Maintenance2554116.00%40590Maintenance Supervision & Engineering2554116.00%41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Line Transformers46596Maintenance of Meters4745595Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%5147   | 1 1 |           | •  | 1,300      | 3/0     | -12.1170   |
| 32585Street Lighting & Signal System Expenses33586Meter Expenses34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents37-74.06%39Maintenance40590Maintenance Supervision & Engineering40590Maintenance of Structures40590Maintenance of Structures40592Maintenance of Structures41591Maintenance of Station Equipment42592Maintenance of Overhead Lines43593Maintenance of Underground Lines44594Maintenance of Street Lighting, Signal Systems45595Maintenance of Meters46596Maintenance of Meters47597Maintenance of Miscellaneous Dist. Plant48598Maintenance - Distribution4950TOTAL Maintenance - Distribution50TOTAL Maintenance - Distribution2,4116,726178.97%  | 1   |           |  |            |         | 100.009/   |
| 33586Meter Expenses34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents37738TOTAL Operation - Distribution1,45739Maintenance40590Maintenance Supervision & Engineering41591Maintenance of Structures203,56041591Maintenance of Structures203,56042592593Maintenance of Station Equipment1522,4734359344594595Maintenance of Underground Lines4559546596596Maintenance of Street Lighting, Signal Systems4759748598598Maintenance of Miscellaneous Dist. Plant495050TOTAL Maintenance - Distribution2,4116,7266,72651  |     |           | <b>o</b>                                       | 69         |         | -100.00%   |
| 34587Customer Installations Expenses35588Miscellaneous Distribution Expenses36589Rents37-1,45738TOTAL Operation - Distribution1,45739Maintenance40590Maintenance Supervision & Engineering2541591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment15243593Maintenance of Overhead Lines2,21444594Maintenance of Underground Lines4545595Maintenance of Street Lighting, Signal Systems4747597Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%51   |     |           |  |            |         |            |
| 35588Miscellaneous Distribution Expenses36589Rents37-74.06%38TOTAL Operation - Distribution1,45739Maintenance40590Maintenance Supervision & Engineering2541591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment15243593Maintenance of Overhead Lines2,21444594Maintenance of Underground Lines45595Maintenance of Street Lighting, Signal Systems46596Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%  | 1 1 |           | •  |            |         |            |
| 36589Rents1,457378-74.06%3738TOTAL Operation - Distribution1,457378-74.06%39Maintenance40590Maintenance Supervision & Engineering2554116.00%41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines45595Maintenance of Street Lighting, Signal Systems46596Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%  |     |           | •  |            |         |            |
| 37<br>38TOTAL Operation - Distribution1,457378-74.06%39Maintenance40590Maintenance Supervision & Engineering2554116.00%41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines2595Maintenance of Street Lighting, Signal Systems4646596Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%  |     |           | •  |            |         |            |
| 38TOTAL Operation - Distribution1,457378-74.06%39Maintenance11111111111111111110.0%11110.0%11110.0%11110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%1110.0%11110.0%11 <td>1 1</td> <td>589</td> <td>Rents</td> <td></td> <td></td> <td></td>  | 1 1 | 589       | Rents  |            |         |            |
| 39Maintenance40590Maintenance Supervision & Engineering2554116.00%41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines2,214639-71.14%45595Maintenance of Street Lighting, Signal Systems46596Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%   | 1 1 |           |  |            |         | - (        |
| 40590Maintenance Supervision & Engineering2554116.00%41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines2,214639-71.14%45595Maintenance of Street Lighting, Signal Systems46596Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%5151515151515154545454  |     |           |  | 1,457      | 378     | -74.06%    |
| 41591Maintenance of Structures203,56017700.00%42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines2,214639-71.14%45595Maintenance of Street Lighting, Signal Systems46596Maintenance of Meters4848598Maintenance of Miscellaneous Dist. Plant2,4116,726178.97%50TOTAL Maintenance - Distribution2,4116,726178.97%  | 1 1 |           |  |            |         |            |
| 42592Maintenance of Station Equipment1522,4731526.97%43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines2,214639-71.14%45595Maintenance of Line Transformers46596Maintenance of Street Lighting, Signal Systems46596Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%5151515151535353  | 1   |           |  | 1          |         |            |
| 43593Maintenance of Overhead Lines2,214639-71.14%44594Maintenance of Underground Lines45595Maintenance of Line Transformers46596Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution2,4116,726178.97%  |     |           |  |            |         |            |
| 44594Maintenance of Underground Lines45595Maintenance of Line Transformers46596Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution512,4116,726  | 42  |           |  | 1 1        |         |            |
| 45595Maintenance of Line Transformers46596Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution512,4116,726   | 43  |           |  | 2,214      | 639     | -71.14%    |
| 46596Maintenance of Street Lighting, Signal Systems47597Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution512,4116,726  | 44  |           | -  |            |         |            |
| 47597Maintenance of Meters48598Maintenance of Miscellaneous Dist. Plant4950TOTAL Maintenance - Distribution50TOTAL Maintenance - Distribution5151   | 45  | 595       |  |            |         |            |
| 48598Maintenance of Miscellaneous Dist. Plant49   | 46  | 596       | Maintenance of Street Lighting, Signal Systems |            |         |            |
| 49         50         TOTAL Maintenance - Distribution         2,411         6,726         178.97%           51<  | 47  | 597       |  |            |         |            |
| 50         TOTAL Maintenance - Distribution         2,411         6,726         178.97%           51  | 48  | 598       | Maintenance of Miscellaneous Dist. Plant       |            |         |            |
| 51  | 49  |           |  |            |         |            |
|   | 50  |           | TOTAL Maintenance - Distribution               | 2,411      | 6,726   | 178.97%    |
| 52         TOTAL Distribution Expenses         3,868         7,104         83.66%   | 51  |           |  |            |         |            |
|   | 52  | -         | TOTAL Distribution Expenses                    | 3,868      | 7,104   | 83.66%     |

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|     |  |            |             | Page 4 of 4 |
|-----|--|------------|-------------|-------------|
| ,   | MONTANA OPERATION & MAINTENANC                       |            |             | (ear: 2000  |
|     | Account Number & Title                               | Last Year  | This Year   | % Change    |
| 1   | Customer Accounts Expenses                           |            |             |             |
| 2   | Operation  |            |             |             |
| 3   | 901 Supervision                                      |            |             |             |
| 4   | 902 Meter Reading Expenses                           |            |             |             |
| 5   | 903 Customer Records & Collection Expenses           |            |             |             |
| 6   | 904 Uncollectible Accounts Expenses                  |            |             |             |
| -   | •  |            |             |             |
| 7   | 905 Miscellaneous Customer Accounts Expenses         |            |             |             |
| 8   |  |            | _           |             |
| 9   | TOTAL Customer Accounts Expenses                     | 0          | 0           | 0.00%       |
| 10  |  |            |             |             |
| 11  | Customer Service & Information Expenses              |            |             |             |
| 12  | Operation  |            |             |             |
| 13  | 907 Supervision                                      |            |             |             |
| 14  | 908 Customer Assistance Expenses                     |            |             |             |
| 15  | 909 Informational & Instructional Adv. Expenses      |            |             |             |
| 16  | 910 Miscellaneous Customer Service & Info. Exp.      |            |             |             |
| 1 1 | 910 Miscellarieous Ouslomer Service & Inio. Exp.     |            |             |             |
| 17  | TOTAL Quetement Convine & Infa Evineman              | 0          | 0           | 0.00%       |
| 18  | TOTAL Customer Service & Info Expenses               | <u> </u>   | <u>U</u>    | 0.00%       |
| 19  |  |            |             |             |
| 20  | Sales Expenses                                       |            |             |             |
| 21  | Operation  |            |             |             |
| 22  | 911 Supervision                                      |            |             |             |
| 23  | 912 Demonstrating & Selling Expenses                 |            |             |             |
| 24  | 913 Advertising Expenses                             |            |             |             |
| 25  | 916 Miscellaneous Sales Expenses                     |            |             |             |
| 26  |  |            | -<br>-<br>- |             |
| 27  | TOTAL Sales Expenses                                 | 0          | 0           | 0.00%       |
| 28  |  |            |             |             |
| 29  | Administrative & General Expenses                    |            |             |             |
|     | Operation  |            |             |             |
| 1 1 |  | 8,350      |             | -100.00%    |
| 31  |  |            | 074         |             |
| 32  | 921 Office Supplies & Expenses                       | 38,439     | 274         | -99.29%     |
| 33  | 922 (Less) Administrative Expenses Transferred - Cr. |            |             |             |
| 34  | 923 Outside Services Employed                        | 39,716     |             | -100.00%    |
| 35  | 924 Property Insurance                               | 65,468     | 42,126      | -35.65%     |
| 36  | 925 Injuries & Damages                               | 8,272      | 12,391      | 49.79%      |
| 37  | 926 Employee Pensions & Benefits                     | 5,978      | 6,032       | 0.90%       |
| 38  | 927 Franchise Requirements                           |            |             |             |
| 39  | 928 Regulatory Commission Expenses                   | 893,005    | 1,144,805   | 28.20%      |
| 40  | 929 (Less) Duplicate Charges - Cr.                   |            | .,,         |             |
| 1 1 | 930.1 General Advertising Expenses                   |            |             |             |
| 41  |  | 1 210      | 2,111       | 74.46%      |
| 42  | 930.2 Miscellaneous General Expenses                 | 1,210      | ۷,۱۱۱       | 74.40 %     |
| 43  | 931 Rents  |            |             |             |
| 44  |  |            |             | 10.000      |
| 45  | TOTAL Operation - Admin. & General                   | 1,060,438  | 1,207,739   | 13.89%      |
| 1   | Maintenance  |            |             |             |
| 47  | 935 Maintenance of General Plant                     | 15,591     | 7,259       | -53.44%     |
| 48  |  |            |             |             |
| 49  | TOTAL Administrative & General Expenses              | 1,076,029  | 1,214,998   | 12.91%      |
| 50  |  | 1          |             |             |
| 51  | TOTAL Operation & Maintenance Expenses               | 32,394,785 | 53,159,830  | 64.10%      |
|     |  |            |             |             |

|    | MONTANA TAXES OTHER TH           |           | Year: 2000 |          |
|----|----------------------------------|-----------|------------|----------|
|    | Description of Tax               | Last Year | This Year  | % Change |
|    | Real and Personal Property Tax   | 8,411,000 | 5,331,000  | -36.62%  |
| 2  |                                  |           |            |          |
| 3  | Kilowatt Hour Tax                | 541,260   | 1,296,235  | 139.48%  |
| 4  |                                  |           |            |          |
|    | Unemployment Tax                 | 3,679     | 11,071     | 200.92%  |
| 6  |                                  |           |            |          |
| 7  | Motor Vehicle Tax                | 1,585     | 2,236      | 41.07%   |
| 8  |                                  |           |            |          |
| 1  | Consumer Council Tax             | 16,411    | 45,633     | 178.06%  |
| 10 |                                  |           |            |          |
|    | Public Commission Tax            | 6,782     | 26         | -99.62%  |
| 12 |                                  |           |            |          |
| 13 |                                  |           |            |          |
| 14 |                                  |           |            |          |
| 15 |                                  |           |            |          |
| 16 |                                  |           |            |          |
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| 33 |                                  |           |            |          |
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| 36 |                                  |           |            |          |
| 37 |                                  |           |            |          |
| 38 |                                  |           |            |          |
| 39 |                                  |           |            |          |
| 40 |                                  |           |            |          |
| 41 |                                  |           |            |          |
| 42 |                                  |           |            |          |
| 43 |                                  |           |            |          |
| 44 |                                  |           |            |          |
| 45 |                                  |           |            |          |
| 46 |                                  |           |            |          |
| 47 |                                  |           |            |          |
| 48 |                                  |           |            |          |
| 49 |                                  |           |            |          |
| 50 |                                  |           |            |          |
| 51 | TOTAL MT Taxes Other Than Income | 8,980,717 | 6,686,201  | -25.55%  |
|    |                                  |           |            | I        |

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| PAYMENTS FOR SERVICES TO PERSONS OTHER THAN EMPLOYEES Ye |   |  |                     |      |           |  |
|--|---|--|---------------------|------|-----------|--|
|  | Name of Recipient                           | Nature of Service                      | Total Company Monta | na 🤅 | % Montana |  |
| 1  | Acres International Corp.                   | Environmental Consulting               | 790,969             |      | 0.00%     |  |
| 2  | Anderson-Mraz-Design                        | Graphic Design Services & Consulting   | 109,253             |      | 0.00%     |  |
| 3  | Beacon Hill Partners                        | Proxy Solicitation                     | 46,090              |      | 0.00%     |  |
| 4  | Belles Consulting                           | Computer Services & Consulting         | 148,489             |      | 0.00%     |  |
| 5  | Carney, Badley, Smith, & Spellman           | Legal                                  | 30,197              |      | 0.00%     |  |
| 6  |   |  |                     |      |           |  |
| 7  | CJ Design                                   | Computer Services & Consulting         | 77,688              |      | 0.00%     |  |
| 8  | Clark White & Associates                    | Advertising                            | 388,965             |      | 0.00%     |  |
| 9  | Cravath, Swaine, & Moore                    | Legal                                  | 27,400              |      | 0.00%     |  |
| 1  | Davis, Polk, & Wardwell                     | Legal                                  | 275,000             |      | 0.00%     |  |
|  | Davis, Wright, Tremaine, LLP                | Legal                                  | 117,874             |      | 0.00%     |  |
| 12   | ,,,,,                                       |  |                     |      |           |  |
|  | Deloitte & Touche                           | Independent Accountants                | 582,448             |      | 0.00%     |  |
|  | Donelan, Cleary, Wood, & Maser PC           | Legal                                  | 45,382              |      | 0.00%     |  |
|  | Financial Concepts                          | Business Consulting                    | 50,148              |      | 0.00%     |  |
|  | Gartner Group                               | Business Consulting                    | 138,945             |      | 0.00%     |  |
|  | GEI Consultants Inc.                        | Engineering Consulting                 | 40,757              |      | 0.00%     |  |
| 18   |   |  |                     |      |           |  |
|  | General Physics                             | Engineering Consulting                 | 199,570             |      | 0.00%     |  |
| 1  | Gordon Murray Tilden                        | Legal                                  | 64,604              |      | 0.00%     |  |
| 1  | GT Consulting                               | Hydro Relicensing Consultants          | 26,304              |      | 0.00%     |  |
| 1  | Information Intellect Inc.                  | Business Consulting                    | 54,898              |      | 0.00%     |  |
| 1  | Landau Associates, Inc.                     | Environmental & Engineering Consulting | 472,675             |      | 0.00%     |  |
| 24   |   |  |                     |      | 0.0070    |  |
|  | Lukas & Ayer, Inc.                          | Hydro Relicensing ConsItants           | 346,556             |      | 0.00%     |  |
| ł  | Merrill Corporating                         | Proxy Solicitation                     | 37,594              |      | 0.00%     |  |
| 1  | New Energy Associates, LLC                  | Business Consulting                    | 50,505              |      | 0.00%     |  |
|  | Paine, Hamblen, Coffin, Brooke & Miller     | Legal                                  | 1,853,753           |      | 0.00%     |  |
| 1  | PDS   | Computer Services & Consulting         | 73,527              |      | 0.00%     |  |
| 30   |   |  | 10,021              |      | 0.0070    |  |
|  | Pillsbury, Madison & Sutro                  | l<br>Legal                             | 27,943              |      | 0.00%     |  |
|  | Reid & Priest                               | Legal                                  | 593,309             |      | 0.00%     |  |
|  | S S R Inc. Engineers                        | Engineering Consultants                | 244,997             |      | 0.00%     |  |
|  | 5   | Business Consulting                    | 65,599              |      | 0.00%     |  |
| 1  | The Alexander Group                         | Environmental & Engineering Consulting | 44,962              |      | 0.00%     |  |
|  | Washington Forestry Consulting              |  | 44,002              |      | 0.0075    |  |
| 36   | Watson Wyatt & Company                      |  | 448,412             |      | 0.00%     |  |
|  |   | Legal                                  | 287,520             |      | 0.00%     |  |
| 1  | Wells, St. John, Roberts, Gregory, & Matkin | Legal                                  |                     |      | 0.00%     |  |
|  | Whitman, Breed, Abbot, & Morgan             |  | 80,257              |      | 0.00%     |  |
|  | Wiggin Dana                                 | Legal<br>Rusingen Consulting           | 29,022              |      | 0.00%     |  |
|  | Windstar Group, Inc.                        | Business Consulting                    | 882,949             |      | 0.00%     |  |
| 42   | Winston & Stroug                            |  | 66,368              |      | 0.00%     |  |
| )  | Winston & Strawn                            | Legal                                  | 32,798              |      | 0.00%     |  |
| 1  | Winthrop, Stimson, Putnam & Roberts         | Legal                                  | 1 1                 |      | 0.00%     |  |
|  | Witherspoon, Kelley, Davenport, Toole       |  | 147,619             |      | 0.00%     |  |
|  | Van Ness Feldman                            | Legal                                  | 524,336             |      |           |  |
|  | Vander Stoep Remund                         | Legal                                  | 40,706              |      | 0.00%     |  |
| 48   |   |  |                     |      |           |  |
| 49   |   |  | 0.566.000           |      | 0.009/    |  |
| 50   | TOTAL Payments for Services                 | L                                      | 9,566,388           | 0    | 0.00%     |  |

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| ) 1<br>  | DESCRIPTION COMMITTEES / POI |               |         | Year: 2000 |
|----------|------------------------------|---------------|---------|------------|
|          | Description                  | Total Company | Montana | % Montana  |
| 1        |                              |               |         |            |
| 2<br>3   |                              |               |         |            |
|          | No contributions in 2000     |               |         |            |
| 4        |                              |               |         |            |
| 5        |                              |               |         |            |
| 6        |                              |               |         |            |
| 6<br>7   |                              |               |         |            |
|          |                              |               |         |            |
| 8<br>9   |                              |               |         |            |
| 3        |                              |               |         |            |
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| 44       |                              |               |         |            |
| 45<br>46 |                              |               |         |            |
| 40       |                              |               |         |            |
| 47       |                              |               |         |            |
| 48       |                              |               |         |            |
| 49       |                              |               |         |            |
| 50       | TOTAL Contributions          | 0             | 0       | 0.00%      |

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#### POLITICAL ACTION COMMITTEES / POLITICAL CONTRIBUTIONS Year: 2000

| 1 Plan Name The Retirement Plan for Employees of Av  | vista Corporation      |              |            |
|--|------------------------|--------------|------------|
| 2 Defined Benefit Plan? Yes                          | Defined Contribution F | Plan? No     |            |
| 3 Actuarial Cost Method?Yes                          | IRS Code:              | 001          |            |
| 4 Annual Contribution by Employer: <u>varies</u>     | ls the Plan Over Fund  | ed? Yes      |            |
| ltem   | Current Year           | Last Year    | % Change   |
| 6 Change in Benefit Obligation                       |                        |              |            |
| 7 Benefit obligation at beginning of year            | 162,097                | 178,589      | 10.17%     |
| 8 Service cost                                       | 5,347                  | 5,951        | 11.30%     |
| 9 Interest Cost                                      | 12,711                 | 11,915       | -6.26%     |
| 10 Plan participants' contributions                  |                        |              |            |
| 11 Amendments  |                        | (6,463)      |            |
| 12 Actuarial (Gain)/Loss                             | 7,966                  | (14,679)     | -284.27%   |
| 13 Acquisition                                       | .,                     | (,,,/        |            |
| 14 Benefits paid                                     | (11,860)               | (12,109)     | -2.10%     |
| 15 Expenses paid                                     | (970)                  | (1,107)      | -14.12%    |
| 16 Benefit obligation at end of year                 | 175,291                | 162,097      | -7.53%     |
| 17 Change in Plan Assets                             | 170,201                | 102,007      | 7.007      |
| 18 Fair value of plan assets at beginning of year    | 185,564                | 178,878      | -3.60%     |
|  | (1,005)                | 19,902       | 2080.30%   |
| 19 Actual return on plan assets                      | (1,003)                | 19,902       | 2000.007   |
| 20 Acquisition                                       | 0.004                  |              | 100 009    |
| 21 Employer contribution                             | 3,304                  |              | -100.00%   |
| 22 Plan participants' contributions                  | (11,000)               | -            | 0.100      |
| 23 Benefits paid                                     | (11,860)               | (12,109)     | -2.109     |
| 24 Benefits paid                                     | (970)                  | (1,107)      | -14.129    |
| 25 Fair value of plan assets at end of year          | 175,033                | 185,564      | 6.02       |
| 26 Funded Status                                     | (258)                  | 23,467       | 9195.74°   |
| 27 Unrecognized net actuarial loss                   | (12,595)               | (38,667)     | -207.00    |
| 28 Unrecognized prior service cost                   | 10,680                 | 11,651       | 9.09       |
| 29 Unrecognized net transition obligation/(asset)    | (4,843)                | (5,929)      | -22.429    |
| 30 Prepaid (accrued) benefit cost                    | (7,016)                | (9,478)      | -35.09     |
| 31   |                        |              |            |
| 32 Weighted-average Assumptions as of Year End       |                        |              |            |
| 33 Discount rate                                     | 7.75%                  | 7.75%        | 0.00       |
| 34 Expected return on plan assets                    | 9.00%                  | 9.00%        | 0.00       |
| 35 Rate of compensation increase                     | 5.00%                  | 4.00%        | -20.00     |
| 36   |                        |              |            |
| 37 Components of Net Periodic Benefit Costs          |                        |              |            |
| 38 Service cost                                      | 5,347                  | 5,951        | 11.30°     |
| 39 Interest cost                                     | 12,711                 | 11,915       | -6.26      |
| 40 Expected return on plan assets                    | (16,243)               | (15,681)     | 3.46       |
| 41 Transition (asset)/obligation recognition         | (1,086)                | (1,086)      | 0.00       |
| 42 Amortization of prior service cost                | 971                    | 1,341        | 38.11      |
| 43 Recognized net (gain) loss                        | (858)                  | 1,041        | 100.00     |
|  | 842                    | 2,440        | 189.79     |
| 44 Net periodic benefit cost                         | 042                    | 2,440        | 103.13     |
| 45   |                        |              |            |
| 46 Montana Intrastate Costs:                         |                        |              |            |
| 47 Pension Costs                                     |                        | <b>. . .</b> |            |
| 48 Pension Costs Capitalized                         | not available by s     | state        |            |
| 49 Accumulated Pension Asset (Liability) at Year End |                        |              |            |
| 50 Number of Company Employees:                      |                        |              | <b>-</b> - |
| 51 Covered by the Plan                               | 2,430                  | 2,445        | 0.62       |
| 52 Not Covered by the Plan                           |                        |              |            |
| 53 Active  | 1,323                  | 1,354        | 2.34       |
| 54 Retired   | 770                    | 772          | 0.26       |
| 55 Deferred Vested Terminated                        | 337                    | 319          | -5.34      |

# Pension Costs

Year: 2000

**SCHEDULE 15** 

| Com      | pany Name: Avista Corp.                            |                         | SC.              | HEDULE 1:<br>Page 1of 2 |
|----------|--|-------------------------|------------------|-------------------------|
|          | <b>Other Post Employment B</b>                     | enefits (OPEBS)         | Yea              | r: 2000                 |
|          | Item   | Current Year            | Last Year        | % Chang                 |
|          | Regulatory Treatment:                              |                         |                  |                         |
| 2        | Commission authorized - most recen                 |                         |                  |                         |
| 3        | Docket number:                                     |                         |                  |                         |
| 4        | Order number:                                      |                         |                  |                         |
|          | Amount recovered through rate:                     |                         |                  | 0.009                   |
|          | Weighted-average Assumptions as of Year End        | 7 750/                  |                  | 0.000                   |
| 1        | Discount rate                                      | 7.75%                   | 7.75%            |                         |
|          | Expected return on plan asset:                     | 9.00%                   | 9.00%            |                         |
|          | Medical Cost Inflation Rate                        | 6.00%                   | 5.00%            |                         |
|          | Actuarial Cost Methoc                              | Proj Unit Credit        | Proj Unit Credit |                         |
|          | Rate of compensation increase                      |                         |                  |                         |
|          | List each method used to fund OPEBs (ie: VEBA, 401 | (n)) and il lax advanta | gec              |                         |
| 13<br>14 | VEBA - yes   |                         |                  |                         |
|          | Describe any Changes to the Benefit Plan           |                         |                  |                         |
| 16       | Describe any changes to the benefit Flan           |                         |                  |                         |
| 17       | TOTAL COMPAN                                       | Y                       |                  |                         |
|          | Change in Benefit Obligation                       |                         |                  |                         |
|          | Benefit obligation at beginning of yea             | 30,637                  | 32,345           | 5.579                   |
|          | Service cost                                       | 601                     | 696              | 15.819                  |
|          | Interest Cost                                      | 2,407                   | 2,178            | -9.519                  |
|          | Plan participants' contribution                    |                         |                  |                         |
|          | Amendments   | 4 500                   | (0.077)          | 050 440                 |
|          | Actuarial (Gain)/Loss                              | 1,580                   | (2,377)          | -250.449                |
|          | Acquisitior  | (0.407)                 | (0.005)          | 0.450                   |
|          | Benefits paid                                      | (2,427)                 | (2,205)          |                         |
|          | Administrative expenses paid                       | (37)                    | 00.007           | 100.00%                 |
|          | Benefit obligation at end of yea                   | 32,761                  | 30,637           | -6.48%                  |
|          | Change in Plan Assets                              | 15 000                  | 12,459           | -21.199                 |
|          | Fair value of plan assets at beginning of yea      | 15,808<br>(785)         | 3,228            | 511.219                 |
|          | Actual return on plan asset:<br>Acquisitior        | (703)                   | 0,220            | 511.21.                 |
|          | Employer contributior                              | 1,182                   | 809              | -31.569                 |
|          | Plan participants' contribution                    | 1,102                   | -                | 01.00                   |
|          | Benefits paid                                      | (973)                   | (688)            | 29.29                   |
|          | Administrative expenses paid                       | (37)                    | ()               | 100.009                 |
| 1        | Fair value of plan assets at end of yea            | 15,195                  | 15,808           | 4.03%                   |
|          | Funded Status                                      | (17,566)                | (14,829)         | 15.589                  |
|          | Unrecognized net actuarial los                     | (5,960)                 | (9,997)          |                         |
|          | Unrecognized prior service cos                     | 18,399                  | 19,933           | 8.349                   |
|          | Prepaid (accrued) benefit cos                      | (5,127)                 | (4,893)          | 4.56%                   |
|          | Components of Net Periodic Benefit Costs           |                         |                  |                         |
| 43       | Service cost                                       | 601                     | 696              | 15.81%                  |
| 44       | Interest cost                                      | 2,407                   | 2,178            | -9.51%                  |
| 45       | Expected return on plan asset:                     | (1,373)                 | (1,075)          | 21.70%                  |
| 46       | Transition (asset)/obligation recognitio           | 1,534                   | 1,534            | 0.00%                   |
|          | Amortization of prior service cos                  |                         |                  |                         |
|          | Recognized net actuarial los:                      | (299)                   | (159)            | 46.82%                  |
|          | Net periodic benefit cost                          | 2,870                   | 3,174            | 10.599                  |
| ł i      | Accumulated Post Retirement Benefit Obligation     |                         | 2                |                         |
| 51       | Amount Funded through VEBA                         | 15,196                  | 15,808           | 4.03°                   |
| 52       | Amount Funded through 401(h                        |                         |                  |                         |
| 53       | Amount Funded through Other                        |                         | 45.000           | 4.000                   |
| 54       | TOTAL  | 15,196                  | 15,808           | 4.039                   |
| 55       | Amount that was tax deductible - VEB/              | 15,196                  | 15,808           | 4.039                   |
| 56       | Amount that was tax deductible - 401(h             |                         |                  |                         |
| 57       | Amount that was tax deductible - Other             | 15 106                  | 15,808           | 4.039                   |
| 58       | TOTAL  | 15,196                  | 15,606           | Page 1                  |

4.03% Page 16

| 1Number of Company Employees:2Covered by the Plar3Not Covered by the Plar4Active1,3061,3483.22%  |     |  |              |              |          |  |  |
|--|-----|--|--------------|--------------|----------|--|--|
| 1       Number of Company Employees:       1,971       1,968       -0.15%         2       Covvered by the Plar       1,306       1,348       3.22%         4       Active       1,306       1,348       3.22%         5       Faitred       665       640       -3.76%         6       Change in Banefit Obligation       Montana       -         7       Benefit obligation at beginning of yea       -       -         10       Service cost       not available by state       -         11       Interest Cost       not available by state       -         12       Flan participants' contribution       -       -         13       Service to flan assets at beginning of yea       -       -         14       Actural end of yea       0       0       -         15       Benefit obligation at end of yea       0       0       -         16       Change in Plan Assett       -       0       0       -         17       Arguinifor       -       0       0       -         28       Fair outle of plan assets at beginning of yea       0       0       0       -         29       Farpaid faiopants' contribution:       -   |     | Other Post Employment Benefits (OPE    |              |              |          |  |  |
| 2       Covered by the Plar       1,371       1,988       -0.15%         3       Not Covered by the Plar       1,308       1,348       3.22%         4       Active       1,308       1,348       3.22%         6       Spouses/Dependants covered by the Plan       665       640       -3.76%         7       Service cost       Montana       665       640       -3.76%         8       Change in Benefit Obligatior       Montana       665       640       -3.76%         9       Benefit obligatior contribution       Interest Cost       not available by state       11       Interest Cost       11       11       Actuval real Cost       12       Acquisitor       12       12       Acquisitor       12       12       Acquisitor       12  |     |  | Current Year | Last Year    | % Change |  |  |
| 3     Not Covered by the Plar     1,306     1,348     3.22%       6     Fatired     665     640     -3.76%       7     Montana     665     640     -3.76%       8     Change in Benefit Obligation at beginning of yea     665     640     -3.76%       10     Service cost     not available by state     1       11     Interest Cost     not available by state     1       12     Plan participants' contribution:     1     1       13     Actuarial Gair     1     1       14     Actuarial Gair     1     1       15     Benefit obligation at end of yea     0     0       16     Benefit obligation at end of yea     0     0       17     Change in Plan Assett     0     0       16     Fair value of plan assets at beginning of yes     0     0       20     Actual return on plan asset     0     0       21     Acquisitor     2     2     0     0       22     Employer contribution:     2     2     0     0       23     Fair value of plan assets at end of yea     0     0     0       24     Fair value of plan assets at end of yea     0     0     0       25 <td< td=""><td>1</td><td></td><td></td><td></td><td></td></td<>   | 1   |  |              |              |          |  |  |
| 4     Active     1,306     1,348     3,22%       6     Spouses/Dependants covered by the Plai     665     640     3.76%       7     Montana     665     640     3.76%       8     Change in Benefit Obligatior     Montana     665     3.76%       9     Service cost     not available by state     11       11     Interest Cost     not available by state     12       12     Range in Benefit Obligatior out/builton     13     Annendments     14       14     Actural Gair     0     0     0       15     Racquisitior     0     0     0       18     Change in Plan Asset:     0     0     0       19     Fair value of plan assets at beginning of yea     0     0     0       20     Actual return on plan asset:     0     0     0       21     Acquisitior     0     0     0       22     Employer contribution     24     24     0     0       22     Funded Status     0     0     0     0       20     Urrecognized net actuarial los:     0     0     0       20     Urrecognized net actuarial los:     0     0     0       21     Urrecognized net actua   |     |  | 1,971        | 1,968        | -0.15%   |  |  |
| S       Feired       665       640       -3.76%         B       Change in Benefit Obligation       Montana   | 3   |  |              |              |          |  |  |
| e       Spouses/Dependants covered by the Play         7       Montana         8       Change In Benefit Obligatior         9       Benefit obligation at beginning of yea         10       Interest Cost       not available by state         11       Interest Cost       not available by state         12       Plan participants' contribution:       1         13       Andural Clair       1         14       Actual return on plan asset:       0       0         13       Change in Plan Assets       0       0         14       Actual return on plan asset:       2       1         14       Actual return on plan asset:       0       0         14       Acquisitior       2       2       6         15       Fair value of plan assets at beginning of yea       0       0         14       Acquisitior       2       1       4         15       Fair value of plan asset:       0       0       0         16       Benefit bigation at end of yea       0       0       0         17       Acquisitior       2       1       1       2         16       Fair value of plan assets at beginning of yea       0       <   | 4   | Active                                 | 1,306        | 1,348        | 3.22%    |  |  |
| 7       Montana         8       Change in Benefit Obligation at beginning of yea         10       Service cost         11       Interest Cost         12       Plan participants' contribution         13       Amendments         14       Actuarial Gair         15       Acquisitior         16       Benefit obligation at end of yea         17       Benefit obligation at end of yea         18       Change in Plan Asset:         19       Fair value of plan asset: at beginning of yee         20       Actual return on plan asset:         21       Employer contribution         22       Employer contribution         23       Plan participants' contribution         24       Benefit Spaid         25       Fair value of plan assets at end of yea         26       O         27       Urrecognized net actuarial los:         28       O       O         29       Prepaid (accrued) benefit cost       O         31       Service cost       Interest cost         32       Interest cost       O       O         33       Expected return on plan asset:       O       O         34  | 5   | Retired                                | 665          | 640          | -3.76%   |  |  |
| 8       Change in Benefit Obligation at beginning of yea         10       Service cost       not available by state         11       Interest Cost       not available by state         12       Plan participants' contribution:       not available by state         13       Antural Gair       0         14       Actual Team       0         15       Acquisitior       0         16       Benefit obligation at end of yea       0         17       Benefit obligation at end of yea       0         18       Change in Plan Asset:       0         19       Fair value of plan assets at beginning of yea       0         20       Actual return on plan asset:       0       0         21       Acquisitior       2       Employer contribution         22       Fair value of plan assets at end of yea       0       0         23       Plan participants' contribution       2       2         24       Benefits paid       0       0       0         25       Fair value of plan assets at end of yea       0       0       0         24       Derecognized net actuarial los:       0       0       0         29       Prepaid (accrued) benefit cost   | 6   |  |              |              |          |  |  |
| 9       Benefit obligation at beginning of yea         10       Service cost         11       Interest Cost         12       Plan participants' contribution         13       Amendments         14       Actuarial Gair         15       Acquisitior         16       Benefits paid         17       Benefit obligation at end of yea         18       Change in Plan Asset         19       Fair value of plan assets at beginning of yea         20       Actual return on plan asset:         21       Acquisitior         22       Employer contribution         23       Flan participants' contribution         24       Benefit actuarial los:         25       Funded Status       0         20       Urrecognized net actuarial los:         29       Prepaid (accruce) benefit cost       0         31       Service cost       0       0         32       Exployed return on plan asset:       3         34       Amontziation of prior service cos       0       0         33       Expected return on plan asset:       3       3         34       Amontziation of prior service cos       0       0   | 7   | Montana                                |              |              |          |  |  |
| 10       Service cost       not available by state         11       Interest Cost       not available by state         12       Plan participants' contribution.       not available by state         13       Actual Gair       0         14       Actual and Contribution.       0         17       Benefits paid       0         18       Change in Plan Assett       0         14       Actual return on plan asset:       0         17       Actual return on plan asset:       0         17       Actual return on plan asset:       0         20       Actual return on plan asset:       0         21       Acquisitior       2         22       Plan participants' contribution:       2         23       Plan participants' contribution:       0         24       Denetits paid       0       0         25       Funded Status       0       0         26       Funded Status       0       0         27       Unrecognized not actuarial los:       0       0         36       Accumulated Post Retirement Benefit Obligatio:       3       Accumulated Post Retirement Benefit Obligatio:         37       Accumulated Post Aceductible - VEB/  | 8   | Change in Benefit Obligatior           |              |              |          |  |  |
| 11       Interest Cost       not available by state         12       Plan participants' contribution       interest cost         13       Amendments       interest cost         14       Actuarial Gair       interest cost         15       Acquisitior       interest cost         16       Benefits paid       interest cost         17       Benefits paid       interest cost         18       Fair value of plan asset:       interest cost         21       Employer contribution       interest cost         22       Employer contribution       interest cost         23       Plan participants' contribution:       interest cost         24       Benefits paid       interest cost       interest cost         29       Prepaid (accrued) benefit cost       interest cost       interest cost         20       Interest cost       interest cost       interest cost         33       Expected return on plan asset:       interest cost       interest cost         34       Amontriation of piror service cos       interest cost       interest cost         35       Net periodic benefit cost       interest cost       interest cost         36       Net periodic benefit cost       intortall       intere | 9   | Benefit obligation at beginning of yea |              |              |          |  |  |
| 12       Plan participants' contribution:         13       Amendments         14       Actuarial Gair         15       Acquisitior         16       Benefit obligation at end of yea         17       Benefit obligation at end of yea         18       Change in Plan Asset:         19       Fair value of plan assets at beginning of yea         20       Actual return on plan asset:         21       Acquisitior         22       Employer contribution:         23       Plan participants' contribution:         24       Benefits paid         25       Fair value of plan assets at end of yea         26       Funded Status         20       O         27       Urnecognized not service cos         28       Urnecognized not service cos         29       Prepaid (accrued) benefit Cost:         31       Service cost         32       Interest cosi         33       Expected return on plan asset:         34       Amontization of prior service cos         35       Recognized not actuarial los:         36       O       O         34       Amount Funded through 401(h         36       Amount Funded   | 10  | Service cost                           |              |              |          |  |  |
| 13       Amendments         14       Actuarial Gair         15       Acquisitior         16       Benefits paid         17       Benefit obligation at end of yea         0       0         18       Fair value of plan assets at beginning of yea         0       Actual return on plan asset:         21       Acquisitior         22       Employer contributior         23       Plan participants' contribution:         24       Benefits paid         25       Fair value of plan assets at end of yea         0       0         26       Fair value of plan assets at end of yea         0       0         27       Unrecognized net actuarial los:         0       0         28       Unrecognized net actuarial los:         19       Service cost         31       Service cost         32       Interest cosl         33       Expected return on plan asset:         34       Amontrization of prior service cos         36       Net periodic benefit cosl       0         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEB/   | 11  | Interest Cost                          | not availat  | ple by state |          |  |  |
| 14     Actuarial Gair       15     Acquisitior       16     Benefit obligation at end of yea       17     Benefit obligation at end of yea       18     Change in Plan Assets       19     Fair value of plan assets at beginning of yea       20     Actual return on plan asset:       21     Acquisitior       22     Employer contribution:       23     Plan participants' contribution:       24     Benefits paid       25     Fair value of plan assets at end of yea       26     Funded Status     0       27     Unrecognized net actuarial los:     0       28     Unrecognized net actuarial los:     0       29     Prepaid (accrued) benefit costs     0       31     Service cost     0       32     Interest cost     0       33     Expected return on plan asset:     3       34     Amontization of prior service cos     0       35     Recompliced horis durial los:     0       36     Net periodic benefit cost!     0       31     Service cost     0       36     Net periodic benefit cos!     0       36     Net periodic benefit cos!     0       37     Accumulated Post Retirement Benefit Obligation     0   | 12  | Plan participants' contribution        |              |              |          |  |  |
| 15       Acquisitior         18       Benefit obligation at end of yea       0         19       Fair value of plan assets at beginning of yee       0         20       Actual return on plan asset:       0         21       Acquisitior       0         22       Employer contribution:       2         24       Benefits paid       0         25       Fair value of plan assets at end of yea       0         26       Funded Status       0       0         27       Unrecognized net actuarial los:       0       0         28       Prepaid (accrued) benefit cos:       0       0         29       Prepaid (accrued) benefit cos:       0       0         30       Components of Net Periodic Benefit Cost:       0       0         31       Service cost       0       0       0         32       Interest cost       0       0       0         33       Expacted return on plan asset:       0       0       0         34       Amount of prior service cos       0       0       0         35       Recognized net actuarial los:       0       0       0         36       Net periodic benefit cosi:       0  | 13  | Amendments                             |              |              |          |  |  |
| 16 Benefits paid       0         17 Benefit obligation at end of yea       0         18 Change in Plan Assets       0         19 Fair value of plan assets at beginning of yee       0         20 Actual return on plan asset:       0         21 Acquisitior       2         22 Employer contributior       2         23 Plan participants' contribution:       0         24 Benefits paid       0         25 Fair value of plan assets at end of yea       0         26 Funded Status       0         27 Unrecognized prior service cos       0         28 Unrecognized prior service cos       0         29 Prepaid (accrued) benefit cost       0         31 Service cost       0         32 Interest cost       3         33 Expacted return on plan asset:       3         34 Amortization of prior service cos       0         35 Net periodic benefit Cosl       0         36 Net periodic benefit cosl       0         37 Accumulated Post Retirement Benefit Obligation       0         38 Amount Funded through VEBA       0         39 Amount Funded through Other       0         40 Amount Funded through Other       0         41 TOTAL       0       0   | 14  | Actuarial Gair                         |              |              |          |  |  |
| 16 Benefits paid       0         17 Benefit obligation at end of yea       0         18 Change in Plan Assets       0         19 Fair value of plan assets at beginning of yee       0         20 Actual return on plan asset:       0         21 Acquisitior       2         22 Employer contributior       2         23 Plan participants' contribution:       0         24 Benefits paid       0         25 Fair value of plan assets at end of yea       0         26 Funded Status       0         27 Unrecognized prior service cos       0         28 Unrecognized prior service cos       0         29 Prepaid (accrued) benefit cost       0         31 Service cost       0         32 Interest cost       3         33 Expacted return on plan asset:       3         34 Amortization of prior service cos       0         35 Net periodic benefit Cosl       0         36 Net periodic benefit cosl       0         37 Accumulated Post Retirement Benefit Obligation       0         38 Amount Funded through VEBA       0         39 Amount Funded through Other       0         40 Amount Funded through Other       0         41 TOTAL       0       0   | 15  | Acquisitior                            |              |              |          |  |  |
| 17       Benefit obligation at end of yea       0       0         18       Change in Plan Asset:       0       0         19       Fair value of plan assets at beginning of yee       0       0         20       Actual return on plan asset:       0       0         21       Acquisitior       0       0         22       Employer contribution:       0       0         24       Benefits paid       0       0         25       Fair value of plan assets at end of yea       0       0         26       Funded Status       0       0         29       Prepaid (accrued) benefit cos:       0       0         29       Inrecognized net actuarial los:       0       0         31       Service cost       0       0       0         32       Interest cost       3       3       Expected return on plan asset:       3       3         33       Expected return on plan asset:       0       0       0       0         34       Amount Funded through VEBA       0       0       0       0         35       Recognized net actuarial los:       0       0       0       0         36       Amount Fund   |     |  |              |              |          |  |  |
| 18       Change in Plan Asset:         19       Fair value of plan assets at beginning of yea         20       Actual return on plan asset:         21       Employer contribution         22       Employer contribution:         24       Benefits paid         25       Fair value of plan assets at end of yea         0       0         26       Funded Status         0       0         27       Unrecognized net actuarial los:         20       Accureonjnized prior service cos         29       Prepaid (accrued) benefit cost:         31       Service cost         32       Interest cost         33       Expected return on plan asset:         34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cost         36       Net periodic benefit cost         37       Amount Funded through VEB/         38       Amount Funded through VEB/         39       Amount Funded through VEB/         30       Amount Funded through VCB/         31       Service Cost         34       Amount Funded through VCB/         34       Amount Hat was   |     |  | 0            | 0            |          |  |  |
| 19 Fair value of plan assets at beginning of yea         20 Actual return on plan asset:         21 Acquisitior         22 Employer contribution         23 Plan participants' contribution:         24 Benefits paid         25 Fair value of plan assets at end of yea         0       0         26 Funded Status       0         27 Unrecognized net actuarial los:         28 Unrecognized prior service cos         29 Prepaid (accrued) benefit cos:         20 Components of Net Periodic Benefit Costs         31 Service cost         32 Interest cost         33 Expected return on plan asset:         34 Amontization of prior service cos         35 Recognized net actuarial los:         36 Net periodic benefit cos!         36 Net periodic benefit cos!         37 Accumulated Post Retirement Benefit Obligation         38 Amount Funded through VEB#         39 Amount Funded through 01(h         40 Amount Funded through 01(h         41 TOTAL         42 Amount that was tax deductible - VEB#         43 Amount that was tax deductible - VEB#         44 Amount that was tax deductible - VEB#         45 TOTAL       0         46 Montana Intrastate Costs         47 Pension Costs         48 Pen     |     |  |              |              |          |  |  |
| 20       Actual return on plan asset:         21       Acquisitior         22       Employer contribution         23       Plan participants' contribution:         24       Benefits paid         25       Fair value of plan assets at end of yea         0       0         26       Fair value of plan assets at end of yea         0       0         27       Unrecognized net actuarial los:         28       Unrecognized prior service cos         29       Prepaid (accrued) benefit cost:         31       Service cost         31       Service cost         32       Interest cosi         33       Expected return on plan asset:         34       Amontization of prior service cos         35       Recognized net actuarial los:         36       0       0         36       Net periodic benefit cos!         36       0       0         37       Accumulated Post Retirement Benefit Obligatioi         38       Amount Funded through vEB/         39       Amount Funded through other         41       TOTAL       0         42       Amount that was tax deductible - VEB/         43   |     |  |              |              |          |  |  |
| 21       Acquisitior         22       Employer contribution:         24       Benefits paid         25       Fair value of plan assets at end of yea         26       Funded Status         0       0         27       Plan participants' contribution:         24       Benefits paid         25       Funded Status         0       0         26       Funded Status         0       0         29       Prepaid (accrued) benefit cos         20       Components of Net Periodic Benefit Cost:         31       Service cost         32       Interest cost         33       Expected return on plan asset:         34       Amotrization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cost         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through 401(h         41       TOTAL         42       Amount that was tax deductible - VEBA         43       Amount that was tax deductible - Othe         44       Amount that was tax deductible - Othe   |     |  |              |              |          |  |  |
| 22       Employer contribution         23       Plan participants' contribution:         24       Benefits paid         25       Fair value of plan assets at end of yea       0         26       Funded Status       0       0         27       Unrecognized net actuarial los:       0       0         28       Unrecognized net actuarial los:       0       0         29       Prepaid (accrued) benefit Cost:       0       0         31       Service cost       0       0         32       Interest cost       3       3       Expected return on plan asset:         33       Expected return on plan asset:       0       0       0         34       Amotization of prior service cos       0       0       0         35       Recognized net actuarial los:       0       0       0         36       Net periodic benefit cosi       0       0       0         37       Accumulated Post Retirement Benefit Obligatiou       3       3       3       3       3       4       3       4       4       4       4       4       4       4       4       4       4       4       4       4       4       4   |     |  |              |              |          |  |  |
| 23       Plan participants' contribution         24       Benefits paid         25       Fair value of plan assets at end of yea       0         26       Funded Status       0         20       Unrecognized net actuarial los:       0         28       Unrecognized prior service cos       0         29       Prepaid (accrued) benefit cost       0         31       Service cost       0         32       Interest cost       0         33       Expected return on plan asset:       0         34       Amortization of prior service cos       0         35       Recognized net actuarial los:       0         36       Net periodic benefit cost       0         37       Accumulated Post Retirement Benefit Obligatiou       0         38       Amount Funded through VEB/       0       0         39       Amount Funded through other       0       0         41       TOTAL       0       0       0         43       Amount that was tax deductible - VEB/       4       4       4         44       Amount that was tax deductible - Othe       0       0       0         45       TOTAL       0       0       0 </td <td></td> <td></td> <td></td> <td></td> <td></td>   |     |  |              |              |          |  |  |
| 24       Benefits paid       0       0         25       Fair value of plan assets at end of yea       0       0         26       Funded Status       0       0         29       Unrecognized net actuarial los:       0       0         29       Prepaid (accrued) benefit cos:       0       0         30       Components of Net Periodic Benefit Costs       0       0         31       Service cost       3       3       Expected return on plan asset:         34       Amortization of prior service cos       3       3       5         36       Recognized net actuarial los:       0       0       0         37       Accumulated Post Retirement Benefit Obligatioi       3 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>  |     |  |              |              |          |  |  |
| 25       Fair value of plan assets at end of yea       0       0         26       Funded Status       0       0         27       Unrecognized net actuarial los:       0       0         28       Unrecognized prior service cos       0       0         29       Prepaid (accrued) benefit cos:       0       0         30       Components of Net Periodic Benefit Cost:       0       0         31       Service cost       3       1         32       Interest cost       0       0         33       Expected return on plan asset:       34       Amotrization of prior service cos         36       Net periodic benefit cosi       0       0         37       Accumulated Post Retirement Benefit Obligation       3         38       Amount Funded through VEBA       0       0         39       Amount Funded through other       0       0         41       TOTAL       0       0       0         42       Amount that was tax deductible - VEBA       0       0         43       Amount that was tax deductible - VEBA       0       0         44       Amount that was tax deductible - VEBA       0       0         45       TOTAL </td <td></td> <td></td> <td></td> <td></td> <td></td>                             |     |  |              |              |          |  |  |
| 26       Funded Status       0       0         27       Unrecognized net actuarial los:       0       0         28       Unrecognized prior service cos       0       0         30       Components of Net Periodic Benefit Costs       0       0         31       Service cost       0       0         32       Interest cost       3       3       Expected return on plan asset:         34       Amortization of prior service cos       0       0       0         36       Net periodic benefit cost       0       0         37       Accumulated Post Retirement Benefit Obligation       3       3         38       Amount Funded through VEB4       0       0         39       Amount Funded through other       0       0         41       TOTAL       0       0       0         42       Amount that was tax deductible - VEB4       0       0       0         43       Amount that was tax deductible - VEB4       0       0       0         44       Amount that was tax deductible - VEB4       0       0       0         45       TOTAL       0       0       0       0         46       Monant Intrastate Costs   |     |  | 0            | 0            |          |  |  |
| 27       Unrecognized net actuarial los:         28       Unrecognized prior service cos         29       Prepaid (accrued) benefit cost         30       Components of Net Periodic Benefit Costs         31       Service cost         32       Interest cost         33       Expected return on plan asset:         34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cost         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through vtil         40       Amount Funded through other         41       TOTAL         43       Amount that was tax deductible - VEBA         44       Amount that was tax deductible - VEBA         43       Amount that was tax deductible - VEBA         44       Amount that was tax deductible - VEBA         45       TOTAL         46       Montana Intrastate Costs         47       Pension Costs         48       Pension Costs         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51   |     |  |              |              |          |  |  |
| 28       Unrecognized prior service cos       0       0         29       Prepaid (accrued) benefit coss       0       0         30       Components of Net Periodic Benefit Cost:       0       0         31       Service cost       0       0         32       Interest cost       0       0         33       Expected return on plan asset:       34       Amorization of prior service cos         34       Amount for extratal loss       0       0         36       Net periodic benefit cost       0       0         37       Accumulated Post Retirement Benefit Obligation       0       0         38       Amount Funded through VEBA       0       0         39       Amount Funded through 401(h       0       0         40       Amount Funded through ther       0       0         41       TOTAL       0       0         43       Amount that was tax deductible - VEBA       0       0         43       Amount that was tax deductible - Othe       0       0         44       Amount that was tax deductible - Othe       0       0         45       TOTAL       0       0       0         46       Montan Intrastate C   |     |  | 0            | 0            |          |  |  |
| 29       Prepaid (accrued) benefit cos:       0       0         30       Components of Net Periodic Benefit Costs       1       1         31       Service cost       1       1         32       Interest cost       1       1         33       Expected return on plan asset:       1       1         34       Amotization of prior service cos       1       1         35       Recognized net actuarial los:       0       0         36       Net periodic benefit cosi       0       0         37       Accumulated Post Retirement Benefit Obligation       1       1         38       Amount Funded through VEBA       1       1       0       0         39       Amount Funded through other       0       0       0       0         41       TOTAL       0       0       0       0         42       Amount that was tax deductible - VEBA       0       0       0         43       Amount that was tax deductible - VEBA       0       0       0         44       Amount that was tax deductible - Othe       0       0       0         45       TOTAL       0       0       0       0         46 <td></td> <td></td> <td></td> <td></td> <td></td>  |     |  |              |              |          |  |  |
| 10       Components of Net Periodic Benefit Costs         31       Service cost         31       Service cost         32       Expected return on plan asset:         34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cosi         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEB/         39       Amount Funded through VEB/         39       Amount Funded through VEB/         39       Amount Funded through other  |     |  | 0            | Λ            |          |  |  |
| 31       Service cost         32       Interest cosi         33       Expected return on plan asset:         34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cosi         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through volther   |     |  | ¥            |              |          |  |  |
| 32       Interest cosl         33       Expected return on plan asset:         34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cosl         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through VEBA         39       Amount Funded through other         41       TOTAL         43       Amount that was tax deductible - VEBA         44       Amount that was tax deductible - VEBA         45       TOTAL         46       Montana Intrastate Costs         47       Pension Costs         48       Pension Costs         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plar <td></td> <td></td> <td></td> <td></td> <td></td>         |     |  |              |              |          |  |  |
| 33       Expected return on plan asset:         34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cosi         36       Net periodic benefit cosi         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through 401(h         40       Amount Funded through other  |     |  |              |              |          |  |  |
| 34       Amortization of prior service cos         35       Recognized net actuarial los:         36       Net periodic benefit cosi         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through 401(h         40       Amount Funded through other         41       TOTAL         42       Amount that was tax deductible - VEBA         43       Amount that was tax deductible - VEBA         44       Amount that was tax deductible - VEBA         45       TOTAL         46       Monut that was tax deductible - Othe         47       Pension Costs         48       Pension Costs         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         54       Retired         55       Spouses/Dependants covered by the Plai   |     |  |              |              |          |  |  |
| 35       Recognized net actuarial lost         36       Net periodic benefit cost       0         37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through 401(h         40       Amount Funded through other  |     |  |              |              |          |  |  |
| 36       Net periodic benefit cosi       0       0         37       Accumulated Post Retirement Benefit Obligation       38       Amount Funded through VEBA       39         38       Amount Funded through 401(h       40       40       Amount Funded through other   |     |  |              |              |          |  |  |
| 37       Accumulated Post Retirement Benefit Obligation         38       Amount Funded through VEBA         39       Amount Funded through 401(h         40       Amount Funded through other  |     |  | <u> </u>     | <u> </u>     |          |  |  |
| 38       Amount Funded through VEBA         39       Amount Funded through 401(h         40       Amount Funded through other  |     |  | 0            | 0            |          |  |  |
| 39       Amount Funded through 401(h         40       Amount Funded through other         41       TOTAL         42       Amount that was tax deductible - VEB/         43       Amount that was tax deductible - 401(h         44       Amount that was tax deductible - Othe         45       TOTAL         46       Montana Intrastate Costs         47       Pension Costs         48       Pension Costs Capitalizec         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plar   |     |  |              |              |          |  |  |
| 40       Amount Funded through other       0       0         41       TOTAL       0       0         42       Amount that was tax deductible - VEBA       0       0         43       Amount that was tax deductible - 401(h       4       4         44       Amount that was tax deductible - Othe       0       0         45       TOTAL       0       0         46       Montana Intrastate Costs       0       0         47       Pension Costs       4       4         48       Pension Costs Capitalizec       4       4         49       Accumulated Pension Asset (Liability) at Year En       4       4         50       Number of Montana Employees:       5       5       5         51       Covered by the Plar       5       5       5         52       Not Covered by the Plar       5       5       5         54       Retired       5       5       5         55       Spouses/Dependants covered by the Plai       5       5  | 1   |  |              |              |          |  |  |
| 41       TOTAL       0       0         42       Amount that was tax deductible - VEBA       0       0         43       Amount that was tax deductible - 401(h       0       0         44       Amount that was tax deductible - Othe       0       0         45       TOTAL       0       0         46       Montana Intrastate Costs       0       0         47       Pension Costs       4       4         48       Pension Costs Capitalizec       4       4         49       Accumulated Pension Asset (Liability) at Year En       4       4         50       Number of Montana Employees:       5       5       5         51       Covered by the Plar       5       5       5         52       Not Covered by the Plar       5       5       5         53       Active       5       5       5         54       Retired       5       5       5         55       Spouses/Dependants covered by the Plar       5       5   |     |  |              |              |          |  |  |
| 42       Amount that was tax deductible - VEBA         43       Amount that was tax deductible - 401(h         44       Amount that was tax deductible - Othe         45       TOTAL         46       Montana Intrastate Costs         47       Pension Costs         48       Pension Costs Capitalizec         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plar  | 1   |  | 0            |              |          |  |  |
| 43       Amount that was tax deductible - 401(h         44       Amount that was tax deductible - Othe         45       TOTAL         46       Montana Intrastate Costs         47       Pension Costs         48       Pension Costs Capitalizec         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plar   |     |  | 0            | 0            |          |  |  |
| 44       Amount that was tax deductible - Othe       0       0         45       TOTAL       0       0         46       Montana Intrastate Costs       0       0         47       Pension Costs       0       0         48       Pension Costs Capitalizec       0       0         49       Accumulated Pension Asset (Liability) at Year En       0       0         50       Number of Montana Employees:       0       0         51       Covered by the Plar       0       0         52       Not Covered by the Plar       0       0         53       Active       0       0       0         54       Retired       0       0       0         55       Spouses/Dependants covered by the Plai       0       0       0   |     |  |              |              |          |  |  |
| 45TOTAL0046Montana Intrastate Costs47Pension Costs48Pension Costs Capitalized49Accumulated Pension Asset (Liability) at Year En50Number of Montana Employees:51Covered by the Plar52Not Covered by the Plar53Active54Retired55Spouses/Dependants covered by the Plar   |     |  |              |              |          |  |  |
| 46       Montana Intrastate Costs         47       Pension Costs         48       Pension Costs Capitalizec         49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plar   |     |  |              |              |          |  |  |
| <ul> <li>47 Pension Costs</li> <li>48 Pension Costs Capitalizec</li> <li>49 Accumulated Pension Asset (Liability) at Year En</li> <li>50 Number of Montana Employees:</li> <li>51 Covered by the Plar</li> <li>52 Not Covered by the Plar</li> <li>53 Active</li> <li>54 Retired</li> <li>55 Spouses/Dependents covered by the Plar</li> </ul>   |     |  | 0            | 0            |          |  |  |
| 48       Pension Costs Capitalizec         49       Accumulated Pension Asset (Liability) at Year En-         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plar   | 1 1 |  |              |              |          |  |  |
| 49       Accumulated Pension Asset (Liability) at Year En         50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependants covered by the Plai   |     |  |              |              |          |  |  |
| 50       Number of Montana Employees:         51       Covered by the Plar         52       Not Covered by the Plar         53       Active         54       Retired         55       Spouses/Dependents covered by the Plar   |     |  |              |              |          |  |  |
| <ul> <li>51 Covered by the Plar</li> <li>52 Not Covered by the Plar</li> <li>53 Active</li> <li>54 Retired</li> <li>55 Spouses/Dependents covered by the Plan</li> </ul>   |     |  |              |              |          |  |  |
| <ul> <li>52 Not Covered by the Plar</li> <li>53 Active</li> <li>54 Retired</li> <li>55 Spouses/Dependents covered by the Plan</li> </ul>   |     |  |              |              |          |  |  |
| 53     Active       54     Retired       55     Spouses/Dependants covered by the Plai   |     |  |              |              |          |  |  |
| 54 Retired<br>55 Spouses/Dependants covered by the Plai  |     |  |              |              |          |  |  |
| 55 Spouses/Dependants covered by the Plai  |     |  |              |              |          |  |  |
| 55 Spouses/Dependants covered by the Plai  | 1 1 |  |              |              |          |  |  |
|  | 55  | Spouses/Dependants covered by the Plai |              |              | L        |  |  |

**SCHEDULE 16** 

Year: 2000

# TOP TEN MONTANA COMPENSATED EMPLOYEES (ASSIGNED OR ALLOCATED)

| Line |  |             |         |       | EES (ASSIGNI | Total        | % Increase   |
|------|--|-------------|---------|-------|--------------|--------------|--------------|
| No.  |  |             |         |       | Total        | Compensation |              |
|      | Name/Title   | Base Salary | Bonuses | Other | Compensation | Last Year    | Compensation |
| 1    | Timothy Swant<br>Hydro Licensing &<br>Safety Coordinator |             |         |       | 72,262       | 73,070       | -1%          |
| 2    | Patrick Kelly<br>Chief Operator                          |             |         |       | 64,996       | 71,601       | -9%          |
| 3    | Lyle Wiltse<br>Journeyman Operator                       |             |         |       | 61,446       | 60,854       | 1%           |
| 4    | Daniel Thomason<br>Journeyman Operator                   |             |         |       | 58,256       | 58,807       | 1%           |
| 5    | Wesley Monroe<br>Journeyman Operator                     |             |         |       | 57,241       | 58,935       | -3%          |
| 6    | Thomas Lampshire<br>Journeyman Operator                  |             |         |       | 57,215       | 58,459       | -2%          |
|      | Joseph Dos Santos<br>Aquatic Program Leader              |             |         |       | 57,000       | 23,192       | 146%         |
|      | Roy Brown<br>Journeyman Operator                         |             |         |       | 55,823       | 34,402       | 62%          |
|      | Robert Dougherty<br>Journeyman Operator                  |             |         |       | 55,559       | 57,185       | -3%          |
|      | Nathan Hall<br>Hydro Licensing &<br>Safety Coordinator   |             |         |       | 53,337       | 52,294       | 2%           |
|      |  |             |         |       |              |              |              |
|      |  |             |         |       |              |              |              |

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Year: 2000

| COMPENSATION OF TOP 5 CORPORATE EMPLOYEES - SEC INFORMATION |
|---|
|---|

|      | <u>COMPENSATIO</u> | 101101      |         |       |              |              |              |
|------|--------------------|-------------|---------|-------|--------------|--------------|--------------|
| Line |                    |             |         |       |              | Total        | % Increase   |
|      |                    |             |         |       | Total        | Compensation | Total        |
| No.  | Name/Title         | Base Salary | Bonuses | Other | Compensation |              | Compensation |
| 1    | G. G. Ely          |             | Dendoco |       | 304,077      | 308,077      | -1%          |
| 1    | G. G. Ely          |             |         |       | 304,077      | 300,077      | -170         |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
| 2    | D. J. Meyer        |             |         |       | 239,999      | 268,461      | -11%         |
|      | _                  |             |         |       | ,            | ,            |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             | :       |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
| 3    | J. E. Eliassen     |             | -       |       | 237,599      | 285,638      | -17%         |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
| 4    | R. D. Fukai        |             |         |       | 192,819      | 249,982      | -23%         |
|      |                    |             |         |       | 102,010      | 240,002      | 20,0         |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
|      |                    |             |         |       |              |              |              |
| 5    | D. A. Brukardt     |             |         |       | 153,469      | 96,308       | 59%          |
|      |                    |             |         |       |              |              |              |
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# BALANCE SHEET

Year: 2000

|     | Account Number & Title                                  | Last Year     | This Year     | % Change  |
|-----|---|---------------|---------------|-----------|
| 1   | Assets and Other Debits                                 |               | init i cai    | 70 Onunge |
| 1 1 | Utility Plant   |               |               |           |
| 3   | 101 Electric Plant in Service                           | 2,151,237,536 | 2,171,769,181 | -1%       |
| 4   | 101.1 Property Under Capital Leases                     | 2,101,207,000 | 2,171,703,101 | -1/0      |
| 5   | 102 Electric Plant Purchased or Sold                    |               |               |           |
|     | 104 Electric Plant Leased to Others                     |               |               |           |
| 6   |   |               |               |           |
| 7   | 105 Electric Plant Held for Future Use                  |               |               |           |
| 8   | 106 Completed Constr. Not Classified - Electric         |               |               |           |
| 9   | 107 Construction Work in Progress - Electric            | 30,912,195    | 33,535,637    | -8%       |
| 10  | 108 (Less) Accumulated Depreciation                     | (687,005,980) |               |           |
| 11  | 111 (Less) Accumulated Amortization                     | (9,856,670)   |               |           |
| 12  | 114 Electric Plant Acquisition Adjustments              | 33,460,579    | 33,460,579    | 0%        |
| 13  | 115 (Less) Accum. Amort. Elec. Acq. Adj.                | (17,910,471)  | (19,233,887)  | 7%        |
| 14  | 120 Nuclear Fuel (Net)                                  |               |               |           |
| 15  | TOTAL Utility Plant                                     | 1,500,837,189 | 1,518,311,876 | -1%       |
| 16  |   |               |               |           |
|     | Other Property & Investments                            |               |               |           |
| 18  | 121 Nonutility Property                                 | 6,950,903     | 2,765,832     | 151%      |
| 19  | 122 (Less) Accum. Depr. & Amort. for Nonutil. Prop.     | (193,356)     | (197,733)     | 2%        |
| 20  | 123 Investments in Associated Companies                 |               |               |           |
| 21  | 123.1 Investments in Subsidiary Companies               | 230,307,169   | 361,836,801   | -36%      |
| 22  | 124 Other Investments                                   | 65,527,205    | 57,378,993    | 14%       |
| 23  | 125 Sinking Funds                                       | 27,893,879    | 18,527,208    | 51%       |
| 24  | TOTAL Other Property & Investments                      | 330,485,800   | 440,311,101   | -25%      |
| 25  |   |               |               |           |
| 26  | Current & Accrued Assets                                |               |               |           |
| 27  | 131 Cash  | (3,865,036)   | (2,637,705)   | -47%      |
| 28  | 132-134 Special Deposits                                | 200           | 1,205,000     | -100%     |
| 29  | 135 Working Funds                                       | 186,596       | 245,067       | -24%      |
| 30  | 136 Temporary Cash Investments                          | 2,072         | 17,714,449    | -100%     |
| 31  | 141 Notes Receivable                                    | _,            |               |           |
| 32  | 142 Customer Accounts Receivable                        | 76,566,437    | 203,722,326   | -62%      |
| 33  | 143 Other Accounts Receivable                           | 1,783,086     | 3,566,418     | -50%      |
| 34  | 144 (Less) Accum. Provision for Uncollectible Accts.    | (1,599,112)   | (2,535,050)   |           |
| 35  | 145 Notes Receivable - Associated Companies             | (1,000,112)   | 113,588,336   | -100%     |
| 36  | 146 Accounts Receivable - Associated Companies          | (129,672)     | 930,301       | -114%     |
| 37  | 151 Fuel Stock  | 5,318,489     | 1,825,797     | 191%      |
| 38  | 151 Fuel Stock<br>152 Fuel Stock Expenses Undistributed | 5,510,409     | 1,020,797     | 131/0     |
| 39  | 153 Residuals   |               |               |           |
|     |   | 11,384,273    | 9,336,104     | 22%       |
| 40  | 154 Plant Materials and Operating Supplies              | 11,304,273    | 9,000,104     | 2270      |
| 41  | 155 Merchandise   | EE RAD        | 14 000        | 0750/     |
| 42  | 156 Other Material & Supplies                           | 55,649        | 14,826        | 275%      |
| 43  | 157 Nuclear Materials Held for Sale                     | 175 004       | 677 4 50      | 0.00/     |
| 44  | 163 Stores Expense Undistributed                        | 475,204       | 677,156       | -30%      |
| 45  | 165 Prepayments   | 11,210,799    | 9,907,538     | 13%       |
| 46  | 171 Interest & Dividends Receivable                     | 34,917        | 168,806       | -79%      |
| 47  | 172 Rents Receivable                                    | 837,222       | 736,224       | 14%       |
| 48  | 173 Accrued Utility Revenues                            | <b></b>       | 0.000 705     | 0.50      |
| 49  | 174 Miscellaneous Current & Accrued Assets              | 344,505       | 2,320,798     | -85%      |
| 50  | TOTAL Current & Accrued Assets                          | 102,605,629   | 360,786,391   | -72%      |

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## **BALANCE SHEET**

Year: 2000

| 00000000    | DALANCE SHEE  |               |               | ar. 2000             |
|-------------|---|---------------|---------------|----------------------|
|             | Account Number & Title  | Last Year     | This Year     | % Change             |
| 1<br>2<br>3 | Assets and Other Debits (cont.)   |               |               |                      |
| 3<br>4<br>5 | Deferred Debits   |               |               |                      |
| 6<br>7      | 181 Unamortized Debt Expense<br>182.1 Extraordinary Property Losses                         | 15,724,491    | 13,713,613    | 15%                  |
| 8<br>9      | 182.2 Unrecovered Plant & Regulatory Study Costs<br>182.3 Other Regulatory Assets           | 174,202,422   | 162,517,591   | 7%                   |
| 10          | 183 Prelim. Survey & Investigation Charges  | 5,002         | 54,219        | -91%                 |
| 11          | 184 Clearing Accounts   | 1,719,958     | 720,623       | -91 <i>%</i><br>139% |
| 12          | 185 Temporary Facilities  | 1,719,950     | 720,020       | 10976                |
| 13          | 186 Miscellaneous Deferred Debits   | 66,619,693    | 64,351,530    | 4%                   |
|             | 187 Deferred Losses from Disposition of Util. Plant   | 00,019,095    | 04,001,000    | 4 /0                 |
| 14<br>15    | 188 Research, Devel. & Demonstration Expend.  |               |               |                      |
| 15          | 189 Unamortized Loss on Reacquired Debt   | 15,397,185    | 14,160,163    | 9%                   |
| 10          | 190 Accumulated Deferred Income Taxes   | 44,016,595    | 99,715,309    | -56%                 |
| 18          | TOTAL Deferred Debits   | 317,685,346   | 355,233,048   | -11%                 |
| 19          | TOTAL Deletted Debits   | 017,000,040   | 000,200,040   | -11/6                |
| 20          | TOTAL Assets & Other Debits   | 2,251,613,964 | 2,674,642,416 | -16%                 |
|             |   |               |               |                      |
|             | Account Title   | Last Year     | This Year     | % Change             |
| 21          |   |               |               |                      |
| 22          | Liabilities and Other Credits   |               |               |                      |
| 23          |   |               |               |                      |
|             | Proprietary Capital   |               |               |                      |
| 25          |   | 010 700 505   | 010 740 500   | 400/                 |
| 26          | 201 Common Stock Issued   | 318,730,565   | 610,740,599   | -48%                 |
| 27          | 202 Common Stock Subscribed   | 000 000 050   |               | 7759/                |
| 28          | 204 Preferred Stock Issued  | 306,286,353   | 35,000,000    | 775%                 |
| 29          | 205 Preferred Stock Subscribed  |               |               |                      |
| 30          | 207 Premium on Capital Stock  |               |               |                      |
| 31          | 211 Miscellaneous Paid-In Capital   |               |               |                      |
| 32          | 213 (Less) Discount on Capital Stock  | (10 004 000)  | (11 606 014)  | E0/                  |
| 33          | 214 (Less) Capital Stock Expense  | (12,324,299)  |               | -5%                  |
| 34          | 215 Retained Earnings   | (20,542,668)  | (105,542,229) | 81%                  |
| 35          | 216 Unappropriated Undistributed Subsidiary Earning   | s 108,063,874 | 238,484,148   | -55%                 |
| 36          | 217 (Less) Reacquired Capital Stock   | 700 010 005   | 766 000 007   | 00/                  |
| 37          | TOTAL Proprietary Capital   | 700,213,825   | 766,986,307   | -9%                  |
| 38          | Long Torm Dabt  |               |               |                      |
| 1 1         | Long Term Debt  |               |               |                      |
| 40          | 221 Bonds   | 372,200,000   | 306,300,000   | 22%                  |
| 41          | 221 Bonds<br>222 (Less) Reacquired Bonds  | 372,200,000   | 300,300,000   | 22 /0                |
| 42          |   |               |               |                      |
| 43          |   | 443,503,709   | 723,160,000   | -39%                 |
| 44          | 224 Other Long Term Debt<br>225 Unamortized Premium on Long Term Debt                       | 440,000,709   | 120,100,000   | -03 /0               |
| 45<br>46    | 225 Chamonized Fremium on Long Term Debt<br>226 (Less) Unamort. Discount on L-Term Debt-Dr. | (704,090)     | (112,511)     | -526%                |
| 1 1         |   | 814,999,619   | 1,029,347,489 | -21%                 |
| 47          | TOTAL Long Term Debt  | 1 014,999,019 | 1,023,047,408 | -21/0                |

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## BALANCE SHEET

Year: 2000

|     |             | BALANCE SHEET                                  |               |               | <u>ar: 2000</u> |
|-----|-------------|--|---------------|---------------|-----------------|
|     |             | Account Number & Title                         | Last Year     | This Year     | % Change        |
| 1   | _           |  |               |               |                 |
| 2   | т           | otal Liabilities and Other Credits (cont.)     |               |               |                 |
| 3   |             |  |               |               |                 |
| 4   | Other Non   | current Liabilities                            |               |               |                 |
| 5   |             |  |               |               |                 |
| 6   | 227         | Obligations Under Cap. Leases - Noncurrent     |               |               |                 |
| 7   | 228.1       | Accumulated Provision for Property Insurance   |               |               |                 |
| 8   | 228.2       | Accumulated Provision for Injuries & Damages   | 1,109,280     | 726,198       | 53%             |
| 9   | 228.3       | Accumulated Provision for Pensions & Benefits  | 16,685,931    | 15,974,659    | 4%              |
| 10  | 228.4       | Accumulated Misc. Operating Provisions         |               |               |                 |
| 11  | 229         | Accumulated Provision for Rate Refunds         |               |               |                 |
| 12  | Т           | OTAL Other Noncurrent Liabilities              | 17,795,211    | 16,700,857    | 7%              |
| 13  |             |  |               |               |                 |
| 1 1 | Current & / | Accrued Liabilities                            |               |               |                 |
| 15  |             |  |               |               |                 |
| 16  | 231         | Notes Payable                                  |               | 101 750 170   | 050/            |
| 17  | 232         | Accounts Payable                               | 67,577,808    | 194,750,476   | -65%            |
| 18  | 233         | Notes Payable to Associated Companies          | 17,624,684    |               |                 |
| 19  | 234         | Accounts Payable to Associated Companies       | 11,439,285    | 41,900,175    | -73%            |
| 20  | 235         | Customer Deposits                              | 2,202,241     | 2,966,766     | -26%            |
| 21  | 236         | Taxes Accrued                                  | 21,184,286    | (14,177,077)  |                 |
| 22  | 237         | Interest Accrued                               | 14,092,536    | 16,584,666    | -15%            |
| 23  | 238         | Dividends Declared                             | (1)           | (2)           | 50%             |
| 24  | 239         | Matured Long Term Debt                         |               |               |                 |
| 25  | 240         | Matured Interest                               |               |               |                 |
| 26  | 241         | Tax Collections Payable                        | 704,542       | 618,174       | 14%             |
| 27  | 242         | Miscellaneous Current & Accrued Liabilities    | 17,369,538    | 32,705,930    | -47%            |
| 28  | 243         | Obligations Under Capital Leases - Current     |               |               |                 |
| 29  | Т           | OTAL Current & Accrued Liabilities             | 152,194,919   | 275,349,108   | -45%            |
| 30  |             |  |               |               |                 |
| 1 1 | Deferred C  | redits   |               |               |                 |
| 32  |             |  |               |               |                 |
| 33  | 252         | Customer Advances for Construction             | 1,884,242     | 1,438,407     | 31%             |
| 34  | 253         | Other Deferred Credits                         | 168,640,959   | 65,943,409    | 156%            |
| 35  | 255         | Accumulated Deferred Investment Tax Credits    | 1,871,248     | 87,615,847    | -98%            |
| 36  | 256         | Deferred Gains from Disposition Of Util. Plant | 817,500       | 768,192       | 6%              |
| 37  | 257         | Unamortized Gain on Reacquired Debt            |               |               |                 |
| 38  | 281-283     | Accumulated Deferred Income Taxes              | 393,196,441   | 430,492,800   | -9%             |
| 39  | <u> </u>    | OTAL Deferred Credits                          | 566,410,390   | 586,258,655   | -3%             |
| 40  |             |  |               |               |                 |
| 41  | TOTAL LIA   | BILITIES & OTHER CREDITS                       | 2,251,613,964 | 2,674,642,416 | <b>-1</b> 6%    |

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|     | MONTANA PLANT IN SERVICE (ASSIG                         | NED & ALLOCATED) | Ye                 | ar: 2000 |  |  |
|-----|---|------------------|--------------------|----------|--|--|
|     | Account Number & Title                                  | Last Year        | This Year % Change |          |  |  |
| 1   |   |                  |                    |          |  |  |
| 2   | Intangible Plant  |                  |                    |          |  |  |
| 3   |   |                  |                    |          |  |  |
| 4   | 301 Organization  | 6,390,615        | 6,415,526          | 0%       |  |  |
| 5   | 302 Franchises & Consents                               | 43,681           | 53,860             | -19%     |  |  |
| 6   | 303 Miscellaneous Intangible Plant                      |                  |                    |          |  |  |
| 7   |   |                  |                    |          |  |  |
| 8   | TOTAL Intangible Plant                                  | 6,434,296        | 6,469,386          | -1%      |  |  |
| 9   |   |                  |                    |          |  |  |
| 10  | Production Plant  |                  |                    |          |  |  |
| 11  |   |                  |                    |          |  |  |
|     | Steam Production  |                  |                    |          |  |  |
| 13  |   |                  |                    |          |  |  |
| 14  | 310 Land & Land Rights                                  | 1,307,499        | 1,307,499          | 0%       |  |  |
| 15  | 311 Structures & Improvements                           | 99,146,659       | 99,162,616         | 0%       |  |  |
| 16  | 312 Boiler Plant Equipment                              | 114,165,838      | 114,576,563        | 0%       |  |  |
| 17  | 313 Engines & Engine Driven Generators                  |                  |                    | 10/      |  |  |
| 18  | 314 Turbogenerator Units                                | 30,224,836       | 30,505,607         | -1%      |  |  |
| 19  | 315 Accessory Electric Equipment                        | 13,480,441       | 13,480,703         | 0%       |  |  |
| 20  | 316 Miscellaneous Power Plant Equipment                 | 12,444,517       | 12,539,777         | -1%      |  |  |
| 21  | TOTAL Charm Draduation Diant                            | 070 700 700      |                    | 00/      |  |  |
| 22  | TOTAL Steam Production Plant                            | 270,769,790      | 271,572,765        | 0%       |  |  |
| 23  | Nuclear Production                                      |                  |                    |          |  |  |
| 24  | Nuclear Froduction                                      |                  |                    |          |  |  |
| 20  | 320 Land & Land Rights                                  |                  |                    |          |  |  |
| 27  | 320 Eand & Eand Hights<br>321 Structures & Improvements |                  |                    |          |  |  |
| 28  | 322 Reactor Plant Equipment                             |                  |                    |          |  |  |
| 29  | 323 Turbogenerator Units                                |                  |                    |          |  |  |
| 30  | 324 Accessory Electric Equipment                        |                  |                    |          |  |  |
| 31  | 325 Miscellaneous Power Plant Equipment                 |                  |                    |          |  |  |
| 32  |   |                  |                    |          |  |  |
| 33  | TOTAL Nuclear Production Plant                          | 0                | 0                  | 0%       |  |  |
| 34  |   |                  |                    |          |  |  |
| 1 1 | Hydraulic Production                                    |                  |                    |          |  |  |
| 36  | -   |                  |                    |          |  |  |
| 37  | 330 Land & Land Rights                                  | 37,926,715       | 37,926,715         | 0%       |  |  |
| 38  | 331 Structures & Improvements                           | 10,988,890       | 11,066,985         | -1%      |  |  |
| 39  | 332 Reservoirs, Dams & Waterways                        | 30,904,174       | 31,413,905         | -2%      |  |  |
| 40  | 333 Water Wheels, Turbines & Generators                 | 30,270,891       | 30,679,436         | -1%      |  |  |
| 41  | 334 Accessory Electric Equipment                        | 5,916,887        | 6,932,236          | -15%     |  |  |
| 42  | 335 Miscellaneous Power Plant Equipment                 | 1,734,788        | 1,997,927          | -13%     |  |  |
| 43  | 336 Roads, Railroads & Bridges                          | 164,971          | 207,520            | -21%     |  |  |
| 44  |   |                  |                    |          |  |  |
| 45  | TOTAL Hydraulic Production Plant                        | 117,907,316      | 120,224,724        | -2%      |  |  |

SCHEDULE 19

Year: 2000

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| MONITANIA | DL ANT IN | OFDVIOE | A COLONIED  |             |
|-----------|-----------|---------|-------------|-------------|
|           | PLANT IN  | SERVICE | (ASSIGNED & | (ALLOCATED) |

Underground Conductors & Devices

Installations on Customers' Premises

Street Lighting & Signal Systems

Leased Property on Customers' Premises

Line Transformers

**TOTAL Distribution Plant** 

Services

Meters

367

368

369

370

371 372

373

41 42

43

44

45

46

47

48 49

| 00000000 | 1          | ANA I LANT IN SERVICE (ASSIGNED &      | ALLOCATED)  |             | ai. 2000 |
|----------|------------|--|-------------|-------------|----------|
|          | ļ          | Account Number & Title                 | Last Year   | This Year   | % Change |
| 1        |            |  |             |             |          |
| 2        |            | Production Plant (cont.)               |             |             |          |
| 3        |            |  |             |             |          |
| 4        | Other Proc | duction                                |             |             |          |
| 5        |            |  |             |             |          |
| 6        | 340        | Land & Land Rights                     |             | -<br>-      |          |
| 7        | 341        | Structures & Improvements              |             |             |          |
| 8        | 342        | Fuel Holders, Producers & Accessories  |             |             |          |
| 9        | 343        | Prime Movers                           |             |             |          |
| 10       | 344        | Generators                             |             |             |          |
| 11       | 345        | Accessory Electric Equipment           |             |             |          |
| 12       | 346        | Miscellaneous Power Plant Equipment    |             |             |          |
| 13       |            | ······································ |             |             |          |
| 14       | -          | TOTAL Other Production Plant           | 0           | 0           | 0%       |
| 15       |            |  |             |             |          |
| 16       |            | TOTAL Production Plant                 | 388,677,106 | 391,797,489 | -1%      |
| 17       |            |  |             |             |          |
| 18       | -          | Transmission Plant                     |             |             |          |
| 19       |            |  |             |             |          |
| 20       | 350        | Land & Land Rights                     | 883,384     | 883,384     | 0%       |
| 21       | 352        | Structures & Improvements              | 456,643     | 456,643     | 0%       |
| 22       | 353        | Station Equipment                      | 14,417,605  | 15,711,845  | -8%      |
| 23       | 354        | Towers & Fixtures                      | 16,012,151  | 16,012,151  | 0%       |
| 24       | 355        | Poles & Fixtures                       | 7,129,824   | 7,137,702   | 0%       |
| 25       | 356        | Overhead Conductors & Devices          | 15,740,689  | 15,740,543  | 0%       |
| 26       | 357        | Underground Conduit                    | , ,         | , -,        |          |
| 27       | 358        | Underground Conductors & Devices       |             |             |          |
| 28       | 359        | Roads & Trails                         | 367,476     | 367,476     | 0%       |
| 29       | 000        |  | 007,170     | 007,470     | • /0     |
| 30       | -          | OTAL Transmission Plant                | 55,007,772  | 56,309,744  | -2%      |
| 31       |            |  | ······      |             | i        |
| 32       | I          | Distribution Plant                     |             |             |          |
| 33       |            |  |             |             |          |
| 34       | 360        | Land & Land Rights                     |             |             |          |
| 35       | 361        | Structures & Improvements              | 15,880      | 15,881      | 0%       |
| 36       | 362        | Station Equipment                      | 151,641     | 151,641     | 0%       |
| 37       | 363        | Storage Battery Equipment              | 101,041     | 101,041     | 0 /0     |
| 38       | 364        | Poles, Towers & Fixtures               | 8,955       | 8,955       | 0%       |
| 39       | 365        | Overhead Conductors & Devices          | 6,676       | 6,676       | 0%       |
|          | 366        | Underground Conduit                    | 46          |             | 0%       |
| 40       | 300        |  | 40          | 46          | U%       |

638

897

127

29

184,889

637

897

127

184,889

29

0%

0%

0%

0%

0%

.

Page 3 of 3

|    | MONT   | ANA PLANT IN SERVICE (ASSIGNED & | ALLOCATED) | Ye        | ar: 2000 |
|----|--|----------------------------------|------------|-----------|----------|
|    |  | Account Number & Title           | Last Year  | This Year | % Change |
| 1  |  |                                  |            |           |          |
| 2  | C  | General Plant                    |            |           |          |
| 3  |  |                                  |            |           |          |
| 4  | 389  | Land & Land Rights               |            | •         |          |
| 5  | 390  | Structures & Improvements        |            |           |          |
| 6  | 391  | Office Furniture & Equipment     |            |           |          |
| 7  | 392  | Transportation Equipment         |            |           |          |
| 8  | 393  | Stores Equipment                 |            |           |          |
| 9  | 394  | Tools, Shop & Garage Equipment   |            |           |          |
| 10 | 395  | Laboratory Equipment             |            |           |          |
| 11 | 396  | Power Operated Equipment         |            |           |          |
| 12 | 397  | Communication Equipment          | 433        |           |          |
| 13 | 398  | Miscellaneous Equipment          |            |           |          |
| 14 | 399  | Other Tangible Property          |            |           |          |
| 15 |  |                                  |            |           |          |
| 16 | Т  | OTAL General Plant               | 433        | 0         | 0%       |
| 17 |  |                                  |            |           | 0%       |
| 18 | 18         TOTAL Electric Plant in Service         450,304,496         454,761,508 |                                  |            |           |          |

| MONTANA DEPRECIATION SUMMARY |                                 |             |                |                |           |  |  |
|------------------------------|---------------------------------|-------------|----------------|----------------|-----------|--|--|
|                              |                                 |             | Accumulated De | preciation     | Current   |  |  |
|                              | Functional Plant Classification | Plant Cost  | Last Year Bal. | This Year Bal. | Avg. Rate |  |  |
| 1                            |                                 |             |                |                |           |  |  |
| 2                            | Steam Production                | 271,572,765 | 119,849,711    | 128,135,337    | 4.72%     |  |  |
| 3                            | Nuclear Production              |             |                |                |           |  |  |
| 4                            | Hydraulic Production            | 120,224,724 | 12,047,335     | 12,338,739     | 1.03%     |  |  |
| 5                            | Other Production                |             |                |                |           |  |  |
| 6                            | Transmission                    | 56,309,744  | 18,294,040     | 19,182,724     | 3.41%     |  |  |
| 7                            | Distribution                    | 184,889     | 50,983         | 51,585         | 2.79%     |  |  |
| 8                            | General                         | 3,477,007   | 1,120,736      | 1,200,415      | 3.45%     |  |  |
| 9                            | TOTAL                           | 451,769,129 | 151,362,805    | 160,908,800    | 0         |  |  |

## MONTANA MATERIALS & SUPPLIES (ASSIGNED & ALLOCATED) SCHEDULE 21

|    |      | Account                               | Last Year Bal. | This Year Bal. | %Change |
|----|------|---------------------------------------|----------------|----------------|---------|
| 1  |      |                                       |                |                |         |
| 2  | 151  | Fuel Stock                            | 318,260        | 139,484        | 128%    |
| 3  | 152  | Fuel Stock Expenses Undistributed     |                |                |         |
| 4  | 153  | Residuals                             |                |                |         |
| 5  | 154  | Plant Materials & Operating Supplies: |                |                |         |
| 6  |      | Assigned to Construction (Estimated)  |                |                |         |
| 7  |      | Assigned to Operations & Maintenance  |                |                |         |
| 8  |      | Production Plant (Estimated)          | 1,884,841      | 1,292,679      | 46%     |
| 9  |      | Transmission Plant (Estimated)        |                |                |         |
| 10 |      | Distribution Plant (Estimated)        |                |                |         |
| 11 |      | Assigned to Other                     |                |                |         |
| 12 | 155  | Merchandise                           |                |                |         |
| 13 | 156  | Other Materials & Supplies            |                |                |         |
| 14 | 157  | Nuclear Materials Held for Sale       |                |                |         |
| 15 | 163  | Stores Expense Undistributed          |                |                |         |
| 16 |      |                                       |                |                |         |
| 17 | ΤΟΤΑ | L Materials & Supplies                | 2,203,101      | 1,432,163      | 54%     |

|    | MONTANA REGULATORY CAPITAL S      | TRUCTURE & ( | COSTS             | SCHEDULE 22 |
|----|-----------------------------------|--------------|-------------------|-------------|
|    |                                   |              | a ana a , , 120.  | Weighted    |
|    | Commission Accepted - Most Recent | % Cap. Str.  | % Cost Rate       | Cost        |
| 1  | Docket Number                     |              |                   |             |
| 2  | Order Number                      |              |                   |             |
| 3  |                                   | Referen      | ce is made to Sch | edule 27    |
| 4  | Common Equity                     |              |                   |             |
| 5  | Preferred Stock                   |              |                   |             |
| 6  | Long Term Debt                    |              | 2                 |             |
| 7  | Other                             |              |                   |             |
| 8  | TOTAL                             |              | -                 |             |
| 9  |                                   |              |                   |             |
| 10 | Actual at Year End                |              |                   |             |
| 11 |                                   |              |                   |             |
| 12 | Common Equity                     |              |                   |             |
| 13 |                                   |              |                   |             |
| 14 | Long Term Debt                    |              |                   |             |
| 15 |                                   |              |                   |             |
| 16 | TOTAL                             |              |                   |             |

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#### STATEMENT OF CASH FLOWS

Year: 2000

| For the second second | STATEMENT OF CASH FLOWS                                   | · · · ·                                       | · · · · · · · · · · · · · · · · · · · | Year: 2000    |
|-----------------------|---|---|---------------------------------------|---------------|
|                       | Description   | Last Year                                     | This Year                             | % Change      |
| 1                     | Increase/(deereese) in Oach & Oach Emiliate               |   |                                       |               |
| 2                     | Increase/(decrease) in Cash & Cash Equivalents:           |   |                                       |               |
| 3<br>4                | Cash Flows from Operating Activities:                     |   |                                       |               |
| 4<br>5                | Net Income  | 00 000 070                                    | 01 070 044                            | 700/          |
| 1                     |   | 26,030,378                                    | 91,678,941                            | -72%          |
| 6<br>7                | Depreciation<br>Amortization                              | 54,584,538                                    | 55,721,823                            | -2%           |
| 8                     | Deferred Income Taxes - Net                               | 22,533,832                                    | 5,158,894                             | 337%          |
| 0<br>9                |   | 15,509,100                                    | 20,224,240                            | -23%          |
|                       | Investment Tax Credit Adjustments - Net                   | (49,308)                                      | (49,308)                              |               |
| 10                    | Change in Operating Receivables - Net                     | 25,240,759                                    | (94,493,961)                          |               |
| 11                    | Change in Materials, Supplies & Inventories - Net         | (517,188)                                     | 2,591,009                             | -120%         |
| 12                    | Change in Operating Payables & Accrued Liabilities - Net  | (12,402,105)                                  | 96,528,548                            | -113%         |
| 13                    | Allowance for Funds Used During Construction (AFUDC)      | (1,040,169)                                   | (604,309)                             |               |
| 14                    | Change in Other Assets & Liabilities - Net                | 31,111,049                                    | (131,477,800)                         | 124%          |
| 15                    | Other Operating Activities (explained on attached page)   | (10,168,688)                                  | (69,383,618)                          | 85%           |
| 16<br>17              | Net Cash Provided by/(Used in) Operating Activities       | 150,832,198                                   | (24,105,541)                          | 726%          |
|                       | Cook Inflows/Outflows From Investment Activities          |   |                                       |               |
| 1 1                   | Cash Inflows/Outflows From Investment Activities:         | (07.050.000)                                  | (70,000,000)                          | 1.40/         |
| 19                    | Construction/Acquisition of Property, Plant and Equipment | (87,258,093)                                  | (76,306,633)                          | -14%          |
| 20                    | (net of AFUDC & Capital Lease Related Acquisitions)       |   |                                       |               |
| 21                    | Acquisition of Other Noncurrent Assets                    | 004 705                                       | 07.040.040                            | 1.0.004       |
| 22                    | Proceeds from Disposal of Noncurrent Assets               | 334,725                                       | 67,649,348                            | -100%         |
| 23                    | Investments In and Advances to Affiliates                 | (40,000,000)                                  | (113,640,168)                         | 65%           |
| 24                    | Contributions and Advances from Affiliates                | 93,598,120                                    |                                       |               |
| 25                    | Disposition of Investments in and Advances to Affiliates  | (00 007 170)                                  | (4 550 700)                           | 5700/         |
| 26<br>27              | Other Investing Activities (explained on attached page)   | (30,627,472)                                  | (4,558,786)                           | -572%         |
| 27                    | Net Cash Provided by/(Used in) Investing Activities       | (63,952,720)                                  | (126,856,239)                         | 50%           |
|                       | Cash Flows from Financing Activities:                     |   |                                       |               |
| 30                    | Proceeds from Issuance of:                                |   |                                       |               |
| 31                    | Long-Term Debt  | 108,700,000                                   | 224,000,000                           | -51%          |
| 32                    | Preferred Stock   | 100,700,000                                   | 1,902                                 | -100%         |
| 33                    | Common Stock  |   | 2,625,167                             | -100%         |
| 34                    | Other:  | 1,054,500                                     | 2,023,107                             | -100 /8       |
| 35                    | Net Increase in Short-Term Debt                           | 118,500,000                                   | 44,656,291                            | 165%          |
| 36                    | Other:  | (5,528,484)                                   | 44,000,201                            | 105 /6        |
| 37                    | Payment for Retirement of:                                | (0,020,404)                                   |                                       |               |
| 38                    | Long-Term Debt  | (208,300,000)                                 | (44,900,000)                          | -364%         |
| 39                    | Preferred Stock   | (5,917,739)                                   | (10,002,981)                          | -364 %<br>41% |
| 40                    | Common Stock  | (81,984,864)                                  | (10,002,301)                          | 41/0          |
| 40                    | Other:  | (81,984,884)                                  |                                       |               |
| 42                    | Net Decrease in Short-Term Debt                           | (3,771)                                       |                                       |               |
| 43                    | Dividends on Preferred Stock                              | (21,403,223)                                  | (5,688,114)                           | -276%         |
| 44                    | Dividends on Common Stock                                 | (18,353,516)                                  | (22,615,776)                          | 19%           |
| 45                    | Other Financing Activities (explained on attached page)   | (10,000,010)                                  | (16,911,730)                          | 100%          |
| 46                    | Net Cash Provided by/(Used in) Financing Activities       | (113,239,097)                                 | 171,164,759                           | -166%         |
| 47                    |   | (110,200,007)                                 | 17 1,104,700                          | 100 /0        |
|                       | Net Increase/(Decrease) in Cash and Cash Equivalents      | (26,359,619)                                  | 20,202,979                            | -230%         |
|                       | Cash and Cash Equivalents at Beginning of Year            | 22,683,451                                    | (3,676,168)                           | 717%          |
|                       | Cash and Cash Equivalents at End of Year                  | (3,676,168)                                   | 16,526,811                            | -122%         |
| - 1                   |   | <u>, , , , , , , , , , , , , , , , , , , </u> | ,                                     | Page 27       |

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#### SCHEDULE 23A

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## STATEMENT OF CASH FLOWS

Year: 2000

|    | Description                                      | Last Year    | This Year    | % Change |
|----|--|--------------|--------------|----------|
| 1  |  |              |              |          |
| 2  | Detail of Lines 15 and 26                        |              |              |          |
| 3  |  |              |              |          |
| 4  | Line 15: Other Operating Activities              |              |              |          |
| 5  | Idaho Accretion Income                           | (98,184)     | -            |          |
| 6  | Change in Dividends Declared                     | 41,124       | -            |          |
| 7  | Non-Monetary Power Transactions                  | 352,841      | 23,194,794   | -98%     |
| 8  | Regulatory Gas Cost and Power Cost Adjustment    | (14,905,770) | (67,299,256) | 78%      |
| 9  | Gain/Loss on Asset Disposition                   | -            | (17,082,844) | 100%     |
| 10 | Other  | 4,441,301    | (8,196,312)  | 154%     |
| 11 | Total Line 15                                    | (10,168,688) | (69,383,618) | 85%      |
| 12 |  |              |              |          |
| 13 | Line 26: Other Investing Activities              |              |              |          |
| 14 | Changes in Other Non-Current Balance Sheet Accts | (27,540,663) | -            |          |
| 15 | Other Special Funds                              | (3,086,809)  | -            |          |
| 16 | Other  | -            | (4,558,786)  | 100%     |
| 17 | Total Line 26                                    | (30,627,472) | (4,558,786)  | -572%    |

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#### **SCHEDULE 24**

|    |                             |         |          | LONG          | FERM DEBT       |                     |              | Year:                | 2000     |
|----|-----------------------------|---------|----------|---------------|-----------------|---------------------|--------------|----------------------|----------|
|    |                             | lssue   | Maturity |               |                 | Outstanding         |              | Annual               |          |
|    |                             | Date    | Date     | Principal     | Net             | Per Balance         | Yield to     | Net Cost             | Total    |
|    | Description                 | Mo./Yr. | Mo./Yr.  | Amount        | Proceeds        | Sheet               | Maturity     | Inc. Prem/Disc.      | Cost %   |
| 1  |                             |         |          |               |                 |                     |              |                      |          |
|    | Secured Medium-Term Notes   |         |          |               |                 |                     |              |                      |          |
| 1  | Series A                    | various | various  | 250,000,000   | 248,374,625     | 129,500,000         | various      | 17,547,240           | 8.03%    |
| 4  | Series B                    | various | various  | 161,000,000   | 160,141,500     | 89,000,000          | various      |                      |          |
| 5  |                             |         |          |               | Annual Net Co   | st and Total Cost % | 6 figures ar | e for both Series o  | combined |
| 6  |                             |         |          |               |                 |                     |              |                      |          |
| 7  |                             |         |          |               |                 |                     |              |                      |          |
| 8  | Pollution Control Bonds     |         |          |               |                 |                     |              |                      |          |
|    | Colstrip 1999A              | 9-1-99  | 10-1-32  | 66,700,000    | 63,948,144      | 66,700,000          | various      | 3,210,216            | 4.81%    |
|    | Colstrip 1999B              | 9-1-99  | 3-1-34   | 17,000,000    | 16,305,683      | 17,000,000          | various      | 829,384              | 4.88%    |
| 11 | 6% Pollution Control Bonds  | 7-1-93  | 12-1-23  | 4,100,000     | 3,913,000       | 4,100,000           | 6.34%        | 259,924              | 6.34%    |
| 12 | 1                           |         |          |               |                 |                     |              |                      |          |
| 13 |                             |         |          |               |                 |                     |              |                      |          |
| 14 |                             |         |          |               |                 |                     |              |                      |          |
| 15 | Unsecured Medium-Term Notes | 5       |          |               |                 |                     |              |                      |          |
| 16 | Series A                    | various | various  | 200,000,000   | not available   | 31,000,000          | various      | 37,812,323           | 8.22%    |
| 17 | Series B                    | various | various  | 150,000,000   | 149,175,000     | 96,000,000          | various      |                      |          |
| 18 | Series C                    | various | various  | 84,000,000    | 83,428,500      | 109,000,000         | various      |                      |          |
| 19 | Series D                    | 2000    | various  | 224,000,000   | 223,314,000     | 224,000,000         | various      |                      |          |
| 20 |                             |         |          |               | Annual Net Cost | and Total Cost % fi | gures are f  | or all four Series o | ombined  |
| 21 |                             |         |          |               |                 |                     |              |                      |          |
| 22 |                             |         |          |               |                 |                     |              |                      |          |
| 23 |                             |         |          |               |                 |                     |              |                      |          |
| 24 |                             |         |          |               |                 |                     |              |                      |          |
| 25 |                             |         |          |               |                 |                     |              |                      |          |
| 26 |                             |         |          |               |                 |                     |              |                      |          |
| 27 |                             |         |          |               |                 |                     |              |                      |          |
| 28 |                             |         |          |               |                 |                     |              |                      |          |
| 29 |                             |         |          |               |                 |                     |              |                      |          |
| 30 |                             |         |          |               |                 |                     |              |                      |          |
| 31 |                             |         |          |               |                 |                     |              |                      |          |
| 32 | TOTAL                       |         |          | 1,156,800,000 | 948,600,452     | 766,300,000         |              | 59,659,087           | 7.79%    |

| Corp.                |
|----------------------|
| Avista               |
| <b>Company Name:</b> |

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SCHEDULE 25

| ar: 2000        | Embed.        | Cost %      | 7.39%  | 8.734%<br>7.7666%   |             |
|-----------------|---------------|-------------|--|---|-------------|
| Year:           | Annual        | Cost        | \$2,432,500  | \$4,725,000<br>\$3,155,472  | 10,312,972  |
|                 | Principal     | Outstanding | \$35,000,000   | \$60,000,000<br>\$40,000,000  | 135,000,000 |
|                 | Cast of       | Money       | \$6.95   | \$1.96875<br>varies   |             |
| DCK             | Net           | Proceeds    | \$32,910,609   | \$54,098,730<br>\$39,200,058  | 126,209,397 |
| PREFERRED STOCK | Call          | Price       | ı  | г г   |             |
| REFERF          | Par           | Value       | \$100  | \$1,000   |             |
| ΡF              | Shares        | Issued      | 350,000  | 2,400,000<br>40,000   |             |
|                 | lssue<br>Date | Mo./Yr.     | 09-15-92   | 01-23-97<br>06-03-97  |             |
|                 |               | Series      | 1<br>2 Subject to<br>3 <u>mandatory redemption:</u><br>4 Series K<br>5 | 6<br>7<br>8<br>8<br>9<br>10<br>Company-Obligated<br>11<br>12<br>Preferred Trust Securities:<br>13<br>14<br>15<br>15<br>16<br>17<br>18<br>16<br>17<br>18<br>19<br>22<br>23<br>22<br>23<br>23<br>23<br>23<br>23<br>23<br>23 | 2 TOTAL     |
|                 |               |             | <u>– 0 0 4 0</u>   | 0 0 0 0 1 1 1 1 1 1 1 1 1 1 0 0 0 0 0 0   | 32          |

#### SCHEDULE 26

|                |               |             |           | COMMO    | <b>DN STOCK</b> |           |        |        | Year: 2000 |
|----------------|---------------|-------------|-----------|----------|-----------------|-----------|--------|--------|------------|
|                |               | Avg. Number | Book      | Earnings | Dividends       |           | Mai    |        | Price/     |
|                |               | of Shares   | Value     | Per      | Per             | Retention | Pri    |        | Earnings   |
|                |               | Outstanding | Per Share | Share    | Share           | Ratio     | High   | Low    | Ratio      |
| 1<br>2<br>3    |               |             |           |          |                 |           |        |        |            |
| 4<br>5         | January       | 35,648,239  |           |          |                 |           | 68.000 | 14.625 |            |
| 6<br>7         | February      | 47,058,286  |           |          |                 |           | 35.500 | 25.563 |            |
| 8              | March         | 47,077,536  | 13.98     | (0.28)   | 0.12            |           | 44.500 | 28.063 |            |
| 10<br>11       | April         | 47,110,537  |           |          |                 |           | 41.125 | 26.625 |            |
| 12<br>13       | Мау           | 47,113,523  |           |          |                 |           | 31.688 | 20.188 |            |
| 14<br>15       | June          | 47,122,376  | 13.42     | (0.47)   | 0.12            |           | 25.125 | 15.750 |            |
| 16<br>17       | Juły          | 47,144,345  |           |          |                 |           | 20.875 | 16.813 |            |
| 18<br>19       | August        | 47,148,391  |           |          |                 |           | 19.938 | 18.000 |            |
| 20<br>21       | September     | 47,158,911  | 14.02     | 0.72     | 0.12            |           | 30.440 | 18.000 |            |
| 22<br>23       | October       | 47,162,680  |           |          |                 |           | 22.500 | 17.880 |            |
| 24<br>25       | November      | 47,168,703  |           |          |                 |           | 23.500 | 20.130 |            |
| 26<br>27<br>28 | December      | 47,208,689  | 15.34     | 1.52     | 0.12            |           | 23.250 | 18.750 |            |
| 29<br>30       |               |             |           |          |                 |           |        |        |            |
| 31             |               |             |           |          |                 |           |        |        |            |
| 32 T           | OTAL Year End | 47,208,689  |           | 1.49     | 0.48            | 67.79%    | 20.500 |        | 13.8       |

|          | MONTANA EARNED RATE OF R                         | ETURN     |           | Year: 2000 |
|----------|--|-----------|-----------|------------|
|          | Description                                      | Last Year | This Year | % Change   |
|          | Rate Base  |           |           |            |
| 1        |  |           |           |            |
| 2        | 101 Plant in Service                             |           |           |            |
| 3        | 108 (Less) Accumulated Depreciation              |           |           |            |
| 4        | NET Plant in Service                             | 0         | 0         | 0.00%      |
| 5        | Additions  |           |           |            |
| 6<br>7   | Additions  |           |           |            |
| 8        | 154, 156 Materials & Supplies<br>165 Prepayments |           |           |            |
| 9        | Other Additions                                  |           |           |            |
| 10       | TOTAL Additions                                  | o         | 0         | 0.00%      |
| 11       |  | 0         |           | 0.0076     |
| 12       | Deductions                                       |           |           |            |
| 13       | 190 Accumulated Deferred Income Taxes            |           |           |            |
| 14       | 252 Customer Advances for Construction           |           |           |            |
| 15       | 255 Accumulated Def. Investment Tax Credits      |           |           |            |
| 16       | Other Deductions                                 |           |           |            |
| 17       | TOTAL Deductions                                 | 0         | 0         | 0.00%      |
| 18       | TOTAL Rate Base                                  | 0         | 0         | 0.00%      |
| 19       |  |           |           |            |
| 20       | Net Earnings                                     |           |           |            |
| 21       |  |           |           |            |
| 22       | Rate of Return on Average Rate Base              |           |           | 0.00%      |
| 23       |  |           |           |            |
| 24       | Rate of Return on Average Equity                 |           |           | 0.00%      |
| 25       | Maian Namalizing Adjustments & Commission        |           |           |            |
|          | Major Normalizing Adjustments & Commission       |           |           |            |
| 27<br>28 | Ratemaking adjustments to Utility Operations     |           |           |            |
| 20       |  |           |           |            |
| 30       |  |           |           |            |
| 31       | Avista Corporation had 21 customers with         |           |           |            |
| 32       | 2000 revenues of \$114,670,504 in the State of   |           |           |            |
| 33       | Montana. Rates charged were based on the         |           |           |            |
| 34       | Company's last rate order from the Idaho         |           |           |            |
| 35       | Public Utilities Commission and accepted by      |           |           |            |
| 36       | the Montana Commission. The Company              |           |           |            |
| 37       | does not calculate separate rates of return      |           |           |            |
| 38       | for the Montana jurisdiction.                    |           |           |            |
| 39       | ·  |           |           |            |
| 40       |  |           |           |            |
| 41       |  |           |           |            |
| 42       |  |           |           |            |
| 43       |  |           |           |            |
| 44       |  |           |           |            |
| 45       |  |           |           |            |
| 46       |  |           |           |            |
| 47       | Adjusted Rate of Return on Average Rate Base     |           |           | 0.00%      |
| 48<br>49 | Adjusted Rate of Return on Average Equity        |           |           | 0.00%      |
| 49       | Aujusteu nate of neturn on Average Equity        | LI        |           | 0.00 /0    |

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|    | MONTANA COMPOSITE STATISTICS                                      | Year: 1999 |
|----|---|------------|
|    | Description   | Amount     |
|    |   |            |
| 1  |   |            |
| 2  | Plant (Intrastate Only) (000 Omitted)                             |            |
| 3  |   |            |
| 4  | 101 Plant in Service  | 450,304    |
| 5  | 107 Construction Work in Progress                                 |            |
| 6  | 114 Plant Acquisition Adjustments                                 |            |
| 7  | 105 Plant Held for Future Use                                     |            |
| 8  | 154, 156 Materials & Supplies                                     | 2,203      |
| 9  | (Less):   |            |
| 10 | 108, 111 Depreciation & Amortization Reserves                     | (151,363)  |
| 11 | 252 Contributions in Aid of Construction                          |            |
| 12 |   |            |
| 13 | NET BOOK COSTS  | 301,144    |
| 14 |   |            |
| 15 | Revenues & Expenses (000 Omitted)                                 |            |
| 16 |   |            |
| 17 | 400 Operating Revenues  | 24,779     |
| 18 |   |            |
| 19 | 403 - 407 Depreciation & Amortization Expenses                    | 18,324     |
| 20 | Federal & State Income Taxes                                      | 301        |
| 21 | Other Taxes   | 8,981      |
| 22 | Other Operating Expenses  | 32,395     |
| 23 | TOTAL Operating Expenses  | 60,001     |
| 24 |   |            |
| 25 | Net Operating Income  | (35,222)   |
| 26 |   |            |
| 27 | 415-421.1 Other Income  |            |
| 28 | 421.2-426.5 Other Deductions                                      |            |
| 29 |   |            |
| 30 | NET INCOME  | (35,222)   |
| 31 |   |            |
| 32 | Customers (Intrastate Only)                                       |            |
| 33 |   |            |
| 34 | Year End Average:   |            |
| 35 | Residential   | 11         |
| 36 | Commercial  | 1          |
| 37 | Industrial  |            |
| 38 | Other   | 9          |
| 39 |   |            |
| 40 | TOTAL NUMBER OF CUSTOMERS   | 21         |
| 41 |   |            |
| 42 | Other Statistics (Intrastate Only)                                |            |
| 43 |   |            |
| 44 | Average Annual Residential Use (Kwh))                             | 17,400     |
| 45 | Average Annual Residential Cost per (Kwh) (Cents) *               | 4.590      |
| 46 | * Avg annual cost = [(cost per Kwh x annual use) + ( mo. svc chrg |            |
|    | x 12)]/annual use   |            |
| 47 | Average Residential Monthly Bill                                  | \$66.56    |
| 48 | Gross Plant per Customer  | \$45,476   |

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#### MONTANA CUSTOMER INFORMATION Industrial Population Residential Commercial & Other Total City/Town (Include Rural) Customers Customers Customers Customers 2 Noxon, Montana 4 Sales for resale 32 TOTAL Montana Customers

#### **SCHEDULE 29**

Year: 2000

# SCHEDULE 30

|             | MONTANA EMP              | LOYEE COUNTS                           |          | Year: 2000 |
|-------------|--------------------------|--|----------|------------|
|             | Department               | Year Beginning                         | Year End | Average    |
| 1           | Novon Concrating Station | 20                                     | 01       | 00         |
|             | Noxon Generating Station | 22                                     | 21       | 22         |
| 4           |                          |  |          |            |
| 4<br>5<br>6 |                          |  |          |            |
| 6           |                          |  |          |            |
| 7           |                          |  |          |            |
| 8           |                          |  |          |            |
| 9           |                          |  |          |            |
| 10          |                          |  |          |            |
| 11<br>12    |                          |  |          |            |
| 13          |                          |  |          |            |
| 14          |                          |  |          |            |
| 15          |                          |  |          |            |
| 16          |                          |  |          |            |
| 17          |                          |  |          |            |
| 18          |                          |  |          |            |
| 19          |                          |  |          |            |
| 20          |                          |  |          |            |
| 21<br>22    |                          |  |          |            |
| 23          |                          |  |          |            |
| 24          |                          |  |          |            |
| 25          |                          |  |          |            |
| 26          |                          |  |          |            |
| 27          |                          |  |          |            |
| 28          |                          |  |          |            |
| 29          |                          |  |          |            |
| 30<br>31    | ×                        |  |          |            |
| 32          |                          |  |          |            |
| 33          |                          |  |          |            |
| 34          |                          |  |          |            |
| 35          |                          |  |          |            |
| 36          |                          |  |          |            |
| 37          |                          |  |          |            |
| 38<br>39    |                          |  |          |            |
| 40          |                          |  |          |            |
| 41          |                          |  |          |            |
| 42          |                          |  |          |            |
| 43          |                          |  |          |            |
| 44          |                          |  |          |            |
| 45          |                          |  |          |            |
| 46          |                          |  |          |            |
| 47          |                          |  |          |            |
| 48<br>49    |                          |  |          |            |
| 49<br>50    | TOTAL Montana Employees  | 22                                     | 21       | 22         |
| 50          |                          | ــــــــــــــــــــــــــــــــــــــ | ۲.۱      |            |

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#### **SCHEDULE 31**

|                | MONTANA CONSTRUCTION BUDGET (ASSIGNED & |               | Year: 2001           |
|----------------|---|---------------|----------------------|
|                | Project Description                     | Total Company | Total Montana        |
| 1<br>2<br>3    | Noxon Control                           | 2,700,483     | 2,700,483            |
|                | Clark Fork Settlement Agreement         | 678,091       | 678,091              |
|                | Minor projects (4) under \$100,000      | 28,674        | 28,674               |
| 8              |   |               |                      |
| 10             |   |               |                      |
| 11<br>12       |   |               |                      |
| 13<br>14       |   |               |                      |
| 15<br>16       |   |               |                      |
| 17<br>18       |   |               |                      |
| 19<br>20       |   |               |                      |
| 21<br>22       |   |               |                      |
| 23<br>24       |   |               |                      |
| 25<br>26       |   |               | -                    |
| 27<br>28       |   |               |                      |
| 29<br>30       |   |               |                      |
| 31<br>32       |   |               |                      |
| 33<br>34       |   |               |                      |
| 35<br>36       |   |               |                      |
| 37<br>38       |   |               |                      |
| 39<br>40       |   |               |                      |
| 40<br>41<br>42 |   |               |                      |
| 43             |   |               |                      |
| 44<br>45       |   |               |                      |
| 46<br>47       |   |               |                      |
| 48<br>49       |   |               |                      |
| 50             | TOTAL                                   | 3,407,248     | 3,407,248<br>Page 35 |

## TOTAL SYSTEM & MONTANA PEAK AND ENERGY

Year: 2000

|    | System |              |      |                  |                       |                        |  |  |
|----|--------|--------------|------|------------------|-----------------------|------------------------|--|--|
|    |        | Peak         | Peak | Peak Day Volumes | Total Monthly Volumes | Non-Requirements       |  |  |
|    |        | Day of Month | Hour | Megawatts        | Energy (Mwh)          | Sales For Resale (Mwh) |  |  |
| 1  | Jan.   | 31           | 1900 | 1,491            | 2,255,057             | 1,395,320              |  |  |
| 2  | Feb.   | 18           | 0800 | 1,424            | 2,129,095             | 1,353,091              |  |  |
| 3  | Mar.   | 20           | 0800 | 1,326            | 2,266,751             | 1,495,378              |  |  |
| 4  | Apr.   | 6            | 1000 | 1,237            | 2,447,326             | 1,795,333              |  |  |
| 5  | May    | 12           | 0900 | 1,137            | 2,339,688             | 1,688,904              |  |  |
| 6  | Jun.   | 28           | 1300 | 1,220            | 2,375,929             | 1,735,982              |  |  |
| 7  | Jul.   | 31           | 1600 | 1,473            | 2,015,907             | 1,297,388              |  |  |
| 8  | Aug.   | 9            | 1700 | 1,391            | 1,985,407             | 1,250,766              |  |  |
| 9  | Sep.   | 14           | 1800 | 1,177            | 1,755,161             | 1,113,973              |  |  |
| 10 | Oct.   | 23           | 0800 | 1,260            | 1,561,581             | 855,075                |  |  |
| 11 | Nov.   | 29           | 1800 | 1,491            | 1,713,230             | 873,826                |  |  |
| 12 | Dec.   | 12           | 1800 | 1,554            | 1,825,625             | 951,634                |  |  |
| 13 | TOTAL  |              |      |                  | 24,670,757            | 15,806,670             |  |  |

#### Montana

|    | Montana |              |               |                     |                       |                        |  |  |  |  |
|----|---------|--------------|---------------|---------------------|-----------------------|------------------------|--|--|--|--|
|    |         | Peak         | Peak          | Peak Day Volumes    | Total Monthly Volumes | Non-Requirements       |  |  |  |  |
|    |         | Day of Month | Hour          | Megawatts           | Energy (Mwh)          | Sales For Resale (Mwh) |  |  |  |  |
| 14 | Jan.    |              |               |                     |                       | 78,989                 |  |  |  |  |
| 15 | Feb.    |              |               |                     |                       | 71,462                 |  |  |  |  |
| 16 | Mar.    | l Ir         | nformation in | these columns is no | ot available by state | 75,115                 |  |  |  |  |
| 17 | Apr.    |              |               |                     |                       | 74,148                 |  |  |  |  |
| 18 | May     |              |               |                     |                       | 76,886                 |  |  |  |  |
| 19 | Jun.    |              |               |                     |                       | 81,251                 |  |  |  |  |
| 20 | Jul.    |              |               |                     |                       | 77,338                 |  |  |  |  |
| 21 | Aug.    |              |               |                     |                       | 152,747                |  |  |  |  |
| 22 | Sep.    |              |               |                     |                       | 72,681                 |  |  |  |  |
| 23 | Oct.    |              |               |                     |                       | 5,084                  |  |  |  |  |
| 24 | Nov.    |              |               |                     |                       | 74,119                 |  |  |  |  |
| 25 | Dec.    |              |               |                     |                       | 77,645                 |  |  |  |  |
| 26 | TOTAL   |              |               |                     | C                     | 917,465                |  |  |  |  |

|    | TOTAL SYSTEM So                  | urces & Dispositio |                             | SCHEDULE 33   |
|----|----------------------------------|--------------------|-----------------------------|---------------|
|    | Sources                          | Megawatthours      | Disposition                 | Megawatthours |
| 1  | Generation (Net of Station Use)  |                    |                             |               |
| 2  | Steam                            | 2,336,699          | Sales to Ultimate Consumers |               |
| 3  | Nuclear                          |                    | (Include Interdepartmental) | 8,251,809     |
| 4  | Hydro - Conventional             | 3,818,685          |                             |               |
| 5  | Hydro - Pumped Storage           |                    | Requirements Sales          |               |
| 6  | Other                            | 816,931            | for Resale                  |               |
|    | (Less) Energy for Pumping        |                    |                             |               |
| 8  | NET Generation                   | 6,972,315          | Non-Requirements Sales      |               |
| 9  | Purchases                        | 17,628,834         | for Resale                  | 15,806,670    |
| 10 | Power Exchanges                  |                    |                             |               |
| 11 | Received                         | 1,412,647          | Energy Furnished            |               |
| 12 | Delivered                        | (1,343,039)        | Without Charge              |               |
|    | NET Exchanges                    | 69,608             |                             |               |
| 14 | Transmission Wheeling for Others |                    | Energy Used Within          |               |
| 15 | Received                         |                    | Electric Utility            | 7,229         |
| 16 |                                  |                    |                             |               |
| 17 | NET Transmission Wheeling        | -                  | Total Energy Losses         | 605,049       |
|    | Transmission by Others Losses    |                    |                             |               |
| 19 | TOTAL                            | 24,670,757         | TOTAL                       | 24,670,757    |
|    |                                  |                    |                             | Page 36       |

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1988-1985 C

| E        | SOURCES OF ELECTRIC SUPPLY Year: 200 |                    |                    |           |              |  |  |  |
|----------|--------------------------------------|--------------------|--------------------|-----------|--------------|--|--|--|
|          | T                                    | Plant              |                    | Annual    | Annual       |  |  |  |
| 1        | Туре                                 | Name               | Location           | Peak (MW) | Energy (Mwh) |  |  |  |
|          | Washington:                          |                    |                    |           |              |  |  |  |
|          | Thermal                              | Centralia          | Centralia, WA      | -         | 493,807      |  |  |  |
|          | Thermal                              | Kettle Falls       | Kettle Falls, WA   | 61        | 370,107      |  |  |  |
|          | Hydro                                | Little Falls       | Ford, WA           | 40        | 207,491      |  |  |  |
|          | Hydro                                | Long Lake          | Ford, WA           | 91        | 511,401      |  |  |  |
|          | Hydro                                | Monroe Street      | Spokane, WA        | 17        | 109,333      |  |  |  |
|          | Hydro                                | Nine Mile          | Spokane, WA        | 26        | 134,600      |  |  |  |
|          | Hydro                                | Upper Falls        | Spokane, WA        | 12        | 76,216       |  |  |  |
|          | Combustion -                         |                    |                    | •         | ,            |  |  |  |
| 11       | Turbine                              | Northeast          | Spokane, WA        | 60        | 47,929       |  |  |  |
| 12       |                                      |                    |                    |           |              |  |  |  |
| 13       |                                      |                    |                    |           |              |  |  |  |
| 14       |                                      |                    |                    |           |              |  |  |  |
| 1 1      | Idaho:                               |                    |                    |           |              |  |  |  |
|          | Hydro                                | Cabinet Gorge      | Clark Fork, ID     | 236       | 1,057,230    |  |  |  |
|          | Hydro                                | Post Falls         | Post Falls, ID     | 19        | 87,178       |  |  |  |
| 1 1      | Combustion -                         |                    |                    |           |              |  |  |  |
| 19       | Turbine                              | Rathdrum           | Rathdrum, ID       | 175       | 769,002      |  |  |  |
| 20       |                                      |                    |                    |           |              |  |  |  |
| 21       |                                      |                    |                    |           |              |  |  |  |
| 22       |                                      |                    |                    |           |              |  |  |  |
| 1 1      | Montana:                             |                    |                    |           |              |  |  |  |
| 1 1      | Thermal                              | Colstrip #3 and #4 | Colstrip, MT       | 229       | 1,473,505    |  |  |  |
|          | Hydro                                | Noxon              | Thompson Falls, MT | 535       | 1,635,236    |  |  |  |
| 26       |                                      |                    |                    |           |              |  |  |  |
| 27<br>28 |                                      |                    |                    |           |              |  |  |  |
| 20       |                                      |                    |                    |           |              |  |  |  |
| 30       |                                      |                    |                    |           |              |  |  |  |
| 31       |                                      |                    |                    |           |              |  |  |  |
| 32       |                                      |                    |                    |           |              |  |  |  |
| 33       |                                      |                    |                    |           |              |  |  |  |
| 34       |                                      |                    |                    |           |              |  |  |  |
| 35       |                                      |                    |                    |           |              |  |  |  |
| 36       |                                      |                    |                    |           |              |  |  |  |
| 37       |                                      |                    |                    |           |              |  |  |  |
| 38       |                                      |                    |                    |           |              |  |  |  |
| 39       |                                      |                    |                    |           |              |  |  |  |
| 40       |                                      |                    |                    |           |              |  |  |  |
| 41       |                                      |                    |                    |           |              |  |  |  |
| 42       |                                      |                    |                    |           |              |  |  |  |
| 43       |                                      |                    |                    |           |              |  |  |  |
| 44       |                                      |                    |                    |           |              |  |  |  |
| 45       |                                      |                    |                    |           |              |  |  |  |
| 46       |                                      |                    |                    |           |              |  |  |  |
| 47       |                                      |                    |                    |           |              |  |  |  |
| 48       |                                      |                    |                    |           |              |  |  |  |
| 49       | Total                                |                    |                    | 1501      | 6973035      |  |  |  |

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| Year: 2000   | Difference<br>(MW & MWH)          |   | 0        |
|--|-----------------------------------|---|----------|
|  | Achieved<br>Savings<br>(MW & MWH) |   | 0        |
| <b>T PROGRAMS</b>                                      | Planned<br>Savings<br>(MW & MWH)  |   | 0        |
| ANAGEMENT  | % Change                          |   | %00.0    |
| IAND SIDE MA   | Last Year<br>Expenditures         |   | \$0      |
| VATION & DEN   | Current Year<br>Expenditures      |   | \$0      |
| MONTANA CONSERVATION & DEMAND SIDE MANAGEMENT PROGRAMS | Progra                            | Not applicable                              | 32 TOTAL |
|  |                                   | - 0 8 7 8 7 8 7 8 7 9 7 9 7 9 7 9 7 9 7 9 7 | 32       |

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SCHEDULE 35

Company Name: Avista Corp.

|    | MONTANA CONSUMPTION AND REVENUES  |                      |              |            |            |                       |          |  |
|----|-----------------------------------|----------------------|--------------|------------|------------|-----------------------|----------|--|
|    |                                   | Operating Revenues M |              | MegaWatt I | Hours Sold | Avg. No. of Customers |          |  |
|    |                                   | Current              | Previous     | Current    | Previous   | Current               | Previous |  |
|    | Sales of Electricity              | Year                 | Year         | Year       | Year       | Year                  | Year     |  |
|    |                                   |                      |              |            |            |                       |          |  |
| 1  | Residential                       | \$7,987              | \$8,645      | 174        | 189        | 10                    | 11       |  |
| 2  | Commercial - Small                | 1,678                | 1,877        | 25         | 29         | 1                     | 1        |  |
| 3  | Commercial - Large                |                      |              |            |            |                       |          |  |
| 4  | Industrial - Small                |                      |              |            |            |                       |          |  |
| 5  | Industrial - Large                |                      |              |            |            |                       |          |  |
| 6  | Interruptible Industrial          |                      |              |            |            |                       |          |  |
| 7  | Public Street & Highway Lighting  |                      |              |            |            |                       |          |  |
| 8  | Other Sales to Public Authorities |                      |              |            |            |                       |          |  |
| 9  | Sales to Cooperatives             |                      |              |            |            |                       |          |  |
| 10 | Sales to Other Utilities          | 113,861,801          | 23,773,038   | 917,465    | 931,739    | 5                     | 4        |  |
| 11 | Interdepartmental                 | 5,467                | 5,037        | 83         | 77         | 5                     | 5        |  |
| 12 | -                                 |                      |              |            |            |                       |          |  |
| 13 | TOTAL                             | \$113,876,933        | \$23,788,597 | 917,747    | 932,034    | 21                    | 21       |  |

# SCHEDULE 36

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