

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment B-2: Changes in
Depreciation Expense, Transportation Assets**

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Service Jurisdiction	Avg. Transportation Pool Assignment (2014-2016)	ALLOCATION FACTORS								Total Increase / (Decrease)	ALLOCATED INCREASE / (DECREASE)					
		ED AN	GD AN	OR	ED	ED	GD	GD	GD	(3,402,830)	WA	ID	WA	ID	OR	
		ED	ED	GD	GD	GD	GD	GD	ED	ED	GD	GD	GD			
OPERATING - O&M Expense																
CD	AA	0.8%	70.328%	20.445%	9.227%	68.270%	31.730%	70.287%	29.713%	(25,537)	(12,261)	(5,699)	(3,670)	(1,551)	(2,356)	-
	AN	0.6%	77.808%	22.192%		68.270%	31.730%	70.287%	29.713%	(21,550)	(11,447)	(5,320)	(3,361)	(1,421)	-	-
	ID	0.8%	77.808%	22.192%			100.0%		100.0%	(28,183)	-	(21,928)	-	(6,254)	-	-
	WA	4.0%	77.808%	22.192%		100.0%		100.0%		(136,891)	(106,512)	-	(30,379)	-	-	-
ED	AN	6.1%	100.0%			68.270%	31.730%			(206,113)	(140,714)	(65,400)	-	-	-	-
	ID	4.4%	100.0%				100.0%			(150,954)	-	(150,954)	-	-	-	-
	WA	7.6%	100.0%			100.0%				(259,212)	(259,212)	-	-	-	-	-
GD	AA	0.2%		68.558%	31.442%			70.287%	29.713%	(7,934)	-	-	(3,823)	(1,616)	(2,495)	-
	AN	0.6%		100.0%				70.287%	29.713%	(19,376)	-	-	(13,619)	(5,757)	-	-
	ID	2.2%		100.0%					100.0%	(74,425)	-	-	-	(74,425)	-	-
	OR	3.5%			100.0%					(120,263)	-	-	-	-	(120,263)	-
	WA	4.9%		100.0%				100.0%		(168,325)	-	-	(168,325)	-	-	-
		35.8%								(1,218,763)	(530,146)	(249,301)	(223,177)	(91,025)	(125,114)	-
CAPITAL EXPENDITURE																
CD	AA	0.2%	70.328%	20.445%	9.227%	68.270%	31.730%	70.287%	29.713%	(6,938)	(3,331)	(1,548)	(997)	(421)	(640)	-
ED	AN	7.3%	100.0%			68.270%	31.730%			(248,021)	(169,324)	(78,697)	-	-	-	-
	ID	14.2%	100.0%				100.0%			(482,251)	-	(482,251)	-	-	-	-
	WA	22.5%	100.0%			100.0%				(765,416)	(765,416)	-	-	-	-	-
GD	ID	3.5%		100.0%				100.0%		(118,659)	-	-	-	(118,659)	-	-
	OR	0.9%			100.0%				100.0%	(30,309)	-	-	-	-	(30,309)	-
	WA	6.5%		100.0%				100.0%		(221,798)	-	-	(221,798)	-	-	-
		55.1%								(1,873,391)	(938,071)	(562,496)	(222,795)	(119,080)	(30,949)	-

Attach. A

Attachment B-2: Changes in Depreciation Expense, Transportation Assets

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)
TRANSPORTATION							
TRANSPORTATION - ED AN							
392.2	LIGHT TRUCKS	3,283,203	7.16%	235,077.36	7.77%	255,104.90	20,027.54
392.3	MEDIUM TRUCKS	5,934,663	9.78%	580,410.03	5.48%	325,219.52	(255,190.50)
392.4	HEAVY TRUCKS	1,532,747	6.07%	93,037.73	5.64%	86,446.92	(6,590.81)
392.5	OTHER	1,970,423	3.03%	59,703.81	6.26%	123,348.47	63,644.66
396.3	MEDIUM TRUCKS	1,351,524	6.90%	93,255.13	7.58%	102,445.50	9,190.36
396.4	HEAVY TRUCKS	5,839,932	8.75%	510,994.02	3.75%	218,997.44	(291,996.58)
396.5	OTHER	681,952	5.42%	36,961.82	8.18%	55,783.71	18,821.89
	Total	<u>20,594,444</u>		<u>1,609,440</u>		<u>1,167,346</u>	<u>(442,093)</u>
TRANSPORTATION - ED ID							
392.2	LIGHT TRUCKS	725,146	7.16%	51,920.48	7.77%	56,343.87	4,423.39
392.3	MEDIUM TRUCKS	3,378,614	9.78%	330,428.49	5.48%	185,148.07	(145,280.42)
392.4	HEAVY TRUCKS	1,634,178	6.07%	99,194.60	5.64%	92,167.63	(7,026.97)
392.5	OTHER	1,920,818	3.03%	58,200.77	6.26%	120,243.18	62,042.41
396.3	MEDIUM TRUCKS	1,788,452	6.90%	123,403.19	7.58%	135,564.67	12,161.47
396.4	HEAVY TRUCKS	6,984,523	8.75%	611,145.77	3.75%	261,919.61	(349,226.15)
396.5	OTHER	809,390	5.42%	43,868.92	8.18%	66,208.07	22,339.15
	Total	<u>17,241,121</u>		<u>1,318,162</u>		<u>917,595</u>	<u>(400,567)</u>
TRANSPORTATION - ED WA							
392.2	LIGHT TRUCKS	3,067,250	7.16%	219,615.12	7.77%	238,325.35	18,710.23
392.3	MEDIUM TRUCKS	8,398,445	9.78%	821,367.92	5.48%	460,234.79	(361,133.14)
392.4	HEAVY TRUCKS	4,544,055	6.07%	275,824.14	5.64%	256,284.70	(19,539.44)
392.5	OTHER	2,252,451	3.03%	68,249.28	6.26%	141,003.46	72,754.18
396.3	MEDIUM TRUCKS	2,950,962	6.90%	203,616.38	7.58%	223,682.92	20,066.54
396.4	HEAVY TRUCKS	10,313,316	8.75%	902,415.18	3.75%	386,749.36	(515,665.82)
396.5	OTHER	1,541,303	5.42%	83,538.61	8.18%	126,078.56	42,539.95
	Total	<u>33,067,783</u>		<u>2,574,627</u>		<u>1,832,359</u>	<u>(742,267)</u>

Attachment B-2: Changes in Depreciation Expense, Transportation Assets

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)
TRANSPORTATION - CD AA							
392.2	LIGHT TRUCKS	313,842	16.17%	50,748.25	4.68%	14,687.81	(36,060.45)
392.4	HEAVY TRUCKS	125,204	6.07%	7,599.86	7.48%	9,365.23	1,765.37
392.5	OTHER	141,166	5.67%	8,004.10	7.24%	10,220.40	2,216.30
396.5	OTHER	528,479	4.91%	25,948.30	3.40%	17,968.27	(7,980.03)
	Total	1,108,690		92,301		52,242	(40,059)
TRANSPORTATION - CD AN							
392.1	AUTOS	134,402	21.28%	28,600.73	3.83%	5,147.59	(23,453.14)
392.2	LIGHT TRUCKS	1,515,079	16.17%	244,988.24	4.68%	70,905.69	(174,082.56)
392.3	MEDIUM TRUCKS	557,558	19.08%	106,382.04	2.80%	15,611.62	(90,770.42)
392.5	OTHER	259,075	5.67%	14,689.54	7.24%	18,757.01	4,067.47
396.5	OTHER	544,008	4.91%	26,710.78	3.40%	18,496.26	(8,214.52)
	Total	3,010,121		421,371		128,918	(292,453)
TRANSPORTATION - CD ID							
392.2	LIGHT TRUCKS	488,682	16.17%	79,019.85	4.68%	22,870.31	(56,149.54)
392.3	MEDIUM TRUCKS	449,699	19.08%	85,802.52	2.80%	12,591.57	(73,210.96)
392.5	OTHER	126,474	5.67%	7,171.09	7.24%	9,156.74	1,985.65
396.5	OTHER	397,015	4.91%	19,493.43	3.40%	13,498.51	(5,994.93)
	Total	1,461,870		191,487		58,117	(133,370)
TRANSPORTATION - CD WA							
392.2	LIGHT TRUCKS	2,110,359	16.17%	341,244.98	4.68%	98,764.78	(242,480.20)
392.3	MEDIUM TRUCKS	374,992	19.08%	71,548.42	2.80%	10,499.77	(61,048.65)
392.5	OTHER	97,930	5.67%	5,552.63	7.24%	7,090.12	1,537.50
396.3	MEDIUM TRUCKS	59,502	-	-	-	-	-
396.5	OTHER	264,582	4.91%	12,990.96	3.40%	8,995.77	(3,995.18)
	Total	2,907,364		431,337		125,350	(305,987)

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	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Account Number	Description	12/31/2016 EOP Balance	Existing Rate	Adjusted Annual Deprec. (EOP)	Proposed Study Rate	Proposed Annual Depreciation (EOP)	Increase or (Decrease)
TRANSPORTATION - GD AN							
392.2	LIGHT TRUCKS	487,116	16.25%	79,156.33	5.78%	28,155.30	(51,001.03)
392.3	MEDIUM TRUCKS	726,667	12.76%	92,722.76	4.92%	35,752.03	(56,970.72)
392.4	HEAVY TRUCKS	391,213	6.75%	26,406.86	5.74%	22,455.61	(3,951.25)
392.5	OTHER	89,557	4.47%	4,003.21	7.33%	6,564.55	2,561.34
396.4	HEAVY TRUCKS	775,944	11.20%	86,905.73	2.11%	16,372.42	(70,533.31)
396.5	OTHER	54,550	5.65%	3,082.10	7.46%	4,069.46	987.36
	Total	<u>2,525,048</u>		<u>292,277</u>		<u>113,369</u>	<u>(178,908)</u>
TRANSPORTATION - GD ID							
392.2	LIGHT TRUCKS	946,641	16.25%	153,829.15	5.78%	54,715.84	(99,113.30)
392.3	MEDIUM TRUCKS	796,744	12.76%	101,664.51	4.92%	39,199.80	(62,464.72)
392.4	HEAVY TRUCKS	374,664	6.75%	25,289.81	5.74%	21,505.70	(3,784.10)
392.5	OTHER	246,946	4.47%	11,038.47	7.33%	18,101.12	7,062.65
396.4	HEAVY TRUCKS	377,084	11.20%	42,233.36	2.11%	7,956.46	(34,276.89)
396.5	OTHER	370,635	5.65%	20,940.89	7.46%	27,649.38	6,708.50
	Total	<u>3,112,713</u>		<u>354,996</u>		<u>169,128</u>	<u>(185,868)</u>
TRANSPORTATION - GD OR							
392.2	LIGHT TRUCKS	3,013,914	8.47%	246,928.40	7.69%	224,188.83	(22,739.57)
392.3	MEDIUM TRUCKS	1,066,189	8.64%	92,118.74	4.90%	52,243.26	(39,875.47)
392.4	HEAVY TRUCKS	92,389	-	-	-	-	-
392.5	OTHER	39,769	2.84%	1,129.45	1.56%	620.40	(509.05)
396.5	POWER OPERATED EQUIPMENT - OTHER	43,834	4.64%	2,033.90	4.61%	2,020.75	(13.15)
	Total	<u>4,256,096</u>		<u>342,210</u>		<u>279,073</u>	<u>(63,137)</u>
TRANSPORTATION - GD WA							
392.2	LIGHT TRUCKS	3,442,957	16.25%	559,480.45	5.78%	199,002.89	(360,477.56)
392.3	MEDIUM TRUCKS	2,357,471	12.76%	300,813.33	4.92%	115,987.59	(184,825.75)
392.4	HEAVY TRUCKS	1,441,433	6.75%	97,296.76	5.74%	82,738.28	(14,558.48)
392.5	OTHER	842,844	4.47%	37,675.12	7.33%	61,780.45	24,105.33
396.4	HEAVY TRUCKS	1,165,778	11.20%	130,567.09	2.11%	24,597.91	(105,969.18)
396.5	OTHER	1,292,720	5.65%	73,038.71	7.46%	96,436.95	23,398.24
	Total	<u>10,543,203</u>		<u>1,198,871</u>		<u>580,544</u>	<u>(618,327)</u>
		<u>99,828,451</u>		<u>8,827,080</u>		<u>5,424,043</u>	<u>(3,403,036)</u>