

**Avista's Application to Revise its  
Electric Book Depreciation Rates**

**Attachment A-1: Summary of Existing  
versus Proposed Depreciation Expense  
and Composite Rates**

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

| Functional Area        | Direct                               |                |                |                   |               | Allocated                            |                |                |                   |              |
|------------------------|--------------------------------------|----------------|----------------|-------------------|---------------|--------------------------------------|----------------|----------------|-------------------|--------------|
|                        | Existing Annual Depreciation Expense |                |                |                   |               | Existing Annual Depreciation Expense |                |                |                   |              |
|                        | WA Electric                          | WA Natural Gas | Idaho Electric | Idaho Natural Gas | Oregon        | WA Electric                          | WA Natural Gas | Idaho Electric | Idaho Natural Gas | Oregon       |
| Production - Thermal   | \$ 11,555,831                        | \$ -           | \$ 4,405,469   | \$ -              | \$ -          | \$ 2,116,119                         | \$ -           | \$ 1,113,118   | \$ -              | \$ -         |
| Production - Hydro     | \$ -                                 | \$ -           | \$ -           | \$ -              | \$ -          | \$ 9,994,588                         | \$ -           | \$ 5,257,340   | \$ -              | \$ -         |
| Production - Other     | \$ 20,037                            | \$ -           | \$ -           | \$ -              | \$ -          | \$ 7,699,576                         | \$ -           | \$ 4,050,120   | \$ -              | \$ -         |
| Transmission           | \$ -                                 | \$ -           | \$ -           | \$ -              | \$ -          | \$ 12,851,413                        | \$ -           | \$ 6,748,286   | \$ -              | \$ -         |
| Underground Storage    | \$ -                                 | \$ -           | \$ -           | \$ -              | \$ 124,156    | \$ -                                 | \$ 484,776     | \$ -           | \$ 224,687        | \$ -         |
| E Distribution         | \$ 36,257,247                        | \$ -           | \$ 18,903,567  | \$ -              | \$ -          | \$ 54,646                            | \$ -           | \$ 35,999      | \$ -              | \$ -         |
| G Distribution         | \$ -                                 | \$ 15,284,244  | \$ -           | \$ 6,702,424      | \$ 10,046,470 | \$ -                                 | \$ 38,563      | \$ -           | \$ 18,869         | \$ -         |
| General                | \$ 1,215,876                         | \$ 1,124,230   | \$ 519,954     | \$ 38,032         | \$ 205,405    | \$ 15,479,712                        | \$ 4,270,139   | \$ 7,246,767   | \$ 1,536,466      | \$ 2,242,324 |
| Intangibles            | \$ 997,623                           | \$ 18,593      | \$ -           | \$ 14,175         | \$ 7,748      | \$ 27,935,913                        | \$ 7,456,055   | \$ 12,580,262  | \$ 2,518,419      | \$ 4,075,763 |
| Transportation - Tools | \$ 992,428                           | \$ 331,778     | \$ 490,519     | \$ 105,606        | \$ 148,628    | \$ 632,070                           | \$ 93,834      | \$ 319,597     | \$ 37,237         | \$ 12,740    |
| Grand Total            | \$ 51,039,041                        | \$ 16,758,845  | \$ 24,319,509  | \$ 6,860,237      | \$ 10,532,406 | \$ 76,764,038                        | \$ 12,343,367  | \$ 37,351,489  | \$ 4,335,677      | \$ 6,330,827 |
| Check                  | \$ (0)                               | \$ (0)         | \$ 0           | \$ 0              | \$ (0)        | \$ 0                                 | \$ (0)         | \$ (0)         | \$ (0)            | \$ 0         |

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

| Functional Area        | Total                                |                |                |                   |               |
|------------------------|--------------------------------------|----------------|----------------|-------------------|---------------|
|                        | Existing Annual Depreciation Expense |                |                |                   |               |
|                        | WA Electric                          | WA Natural Gas | Idaho Electric | Idaho Natural Gas | Oregon        |
| Production - Thermal   | \$ 13,671,950                        | \$ -           | \$ 5,518,588   | \$ -              | \$ -          |
| Production - Hydro     | \$ 9,994,588                         | \$ -           | \$ 5,257,340   | \$ -              | \$ -          |
| Production - Other     | \$ 7,719,613                         | \$ -           | \$ 4,050,120   | \$ -              | \$ -          |
| Transmission           | \$ 12,851,413                        | \$ -           | \$ 6,748,286   | \$ -              | \$ -          |
| Underground Storage    | \$ -                                 | \$ 484,776     | \$ -           | \$ 224,687        | \$ 124,156    |
| E Distribution         | \$ 36,311,893                        | \$ -           | \$ 18,939,566  | \$ -              | \$ -          |
| G Distribution         | \$ -                                 | \$ 15,322,807  | \$ -           | \$ 6,721,292      | \$ 10,046,470 |
| General Intangibles    | \$ 16,695,588                        | \$ 5,394,369   | \$ 7,766,720   | \$ 1,574,498      | \$ 2,447,728  |
|                        | \$ 28,933,535                        | \$ 7,474,648   | \$ 12,580,262  | \$ 2,532,593      | \$ 4,083,511  |
| Transportation - Tools | \$ 1,624,498                         | \$ 425,612     | \$ 810,116     | \$ 142,843        | \$ 161,368    |
| Grand Total            | \$ 127,803,080                       | \$ 29,102,212  | \$ 61,670,998  | \$ 11,195,914     | \$ 16,863,233 |
| Check                  | \$ (0)                               | \$ 0           | \$ 0           | \$ (0)            | \$ (0)        |

|                               | WA - Elec      | WA - Gas      | ID - Elec     | ID - Gas      | OR - Gas      |
|-------------------------------|----------------|---------------|---------------|---------------|---------------|
| Reserve Adj:                  |                |               |               |               |               |
| Direct                        | 227,198        | (872)         | 102,103       | 9,464         | (81,583)      |
| Allocated                     | (700,707)      | (237,704)     | (296,001)     | (68,634)      | (196,089)     |
|                               | (473,509)      | (238,576)     | (193,898)     | (59,170)      | (277,672)     |
| Total Including Reserve Adj.: | \$ 127,329,571 | \$ 28,863,636 | \$ 61,477,100 | \$ 11,136,744 | \$ 16,585,561 |
| Direct                        | \$ 51,266,240  | \$ 16,757,973 | \$ 24,421,612 | \$ 6,869,701  | \$ 10,450,823 |
| Allocated                     | \$ 76,063,330  | \$ 12,105,663 | \$ 37,055,488 | \$ 4,267,043  | \$ 6,134,738  |
| Check                         | \$ -           | \$ -          | \$ -          | \$ -          | \$ -          |

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

| Functional Area        | Direct                               |                |                |                   |               | Allocated                            |                |                |                   |              |
|------------------------|--------------------------------------|----------------|----------------|-------------------|---------------|--------------------------------------|----------------|----------------|-------------------|--------------|
|                        | Proposed Annual Depreciation Expense |                |                |                   |               | Proposed Annual Depreciation Expense |                |                |                   |              |
|                        | WA Electric                          | WA Natural Gas | Idaho Electric | Idaho Natural Gas | Oregon        | WA Electric                          | WA Natural Gas | Idaho Electric | Idaho Natural Gas | Oregon       |
| Production - Thermal   | \$ 11,555,831                        | \$ -           | \$ 4,405,469   | \$ -              | \$ -          | \$ 1,692,089                         | \$ -           | \$ 890,070     | \$ -              | \$ -         |
| Production - Hydro     | \$ -                                 | \$ -           | \$ -           | \$ -              | \$ -          | \$ 10,335,311                        | \$ -           | \$ 5,436,566   | \$ -              | \$ -         |
| Production - Other     | \$ 20,037                            | \$ -           | \$ -           | \$ -              | \$ -          | \$ 6,625,877                         | \$ -           | \$ 3,485,335   | \$ -              | \$ -         |
| Transmission           | \$ -                                 | \$ -           | \$ -           | \$ -              | \$ -          | \$ 14,417,009                        | \$ -           | \$ 7,571,772   | \$ -              | \$ -         |
| Underground Storage    | \$ -                                 | \$ -           | \$ -           | \$ -              | \$ 132,606    | \$ -                                 | \$ 486,707     | \$ -           | \$ 225,582        | \$ -         |
| E Distribution         | \$ 35,676,130                        | \$ -           | \$ 17,360,335  | \$ -              | \$ -          | \$ 57,909                            | \$ -           | \$ 37,327      | \$ -              | \$ -         |
| G Distribution         | \$ -                                 | \$ 14,907,695  | \$ -           | \$ 6,425,849      | \$ 10,777,314 | \$ -                                 | \$ 35,519      | \$ -           | \$ 17,379         | \$ -         |
| General                | \$ 1,229,159                         | \$ 1,111,532   | \$ 524,449     | \$ 38,032         | \$ 243,226    | \$ 15,696,397                        | \$ 4,335,001   | \$ 7,359,554   | \$ 1,563,208      | \$ 2,274,802 |
| Intangibles            | \$ 997,623                           | \$ 18,593      | \$ -           | \$ 14,175         | \$ 7,748      | \$ 27,935,913                        | \$ 7,456,055   | \$ 12,580,262  | \$ 2,518,419      | \$ 4,075,763 |
| Transportation - Tools | \$ 621,869                           | \$ 143,459     | \$ 303,622     | \$ 45,110         | \$ 107,393    | \$ 388,867                           | \$ 45,063      | \$ 199,874     | \$ 18,975         | \$ 6,633     |
| Grand Total            | \$ 50,100,648                        | \$ 16,181,278  | \$ 22,593,876  | \$ 6,523,165      | \$ 11,268,287 | \$ 77,149,372                        | \$ 12,358,346  | \$ 37,560,759  | \$ 4,343,563      | \$ 6,357,199 |
| Check                  | \$ 0                                 | \$ (0)         | \$ 0           | \$ (0)            | \$ 0          | \$ (0)                               | \$ 0           | \$ 0           | \$ (0)            | \$ 0         |

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

| Functional Area        | Total                                |                |                |                   |               |
|------------------------|--------------------------------------|----------------|----------------|-------------------|---------------|
|                        | Proposed Annual Depreciation Expense |                |                |                   |               |
|                        | WA Electric                          | WA Natural Gas | Idaho Electric | Idaho Natural Gas | Oregon        |
| Production - Thermal   | \$ 13,247,920                        | \$ -           | \$ 5,295,540   | \$ -              | \$ -          |
| Production - Hydro     | \$ 10,335,311                        | \$ -           | \$ 5,436,566   | \$ -              | \$ -          |
| Production - Other     | \$ 6,645,914                         | \$ -           | \$ 3,485,335   | \$ -              | \$ -          |
| Transmission           | \$ 14,417,009                        | \$ -           | \$ 7,571,772   | \$ -              | \$ -          |
| Underground Storage    | \$ -                                 | \$ 486,707     | \$ -           | \$ 225,582        | \$ 132,606    |
| E Distribution         | \$ 35,734,040                        | \$ -           | \$ 17,397,662  | \$ -              | \$ -          |
| G Distribution         | \$ -                                 | \$ 14,943,213  | \$ -           | \$ 6,443,228      | \$ 10,777,314 |
| General Intangibles    | \$ 16,925,556                        | \$ 5,446,533   | \$ 7,884,003   | \$ 1,601,241      | \$ 2,518,028  |
|                        | \$ 28,933,535                        | \$ 7,474,648   | \$ 12,580,262  | \$ 2,532,593      | \$ 4,083,511  |
| Transportation - Tools | \$ 1,010,736                         | \$ 188,522     | \$ 503,496     | \$ 64,085         | \$ 114,026    |
| Grand Total            | \$ 127,250,020                       | \$ 28,539,624  | \$ 60,154,635  | \$ 10,866,728     | \$ 17,625,486 |
| Check                  | \$ (0)                               | \$ 0           | \$ 0           | \$ 0              | \$ 0          |

Attachment A-1: Summary of Existing versus Proposed Depreciation Expense and Composite Rates

**Functional Area**

|   | <b>Total Plant<br/>Balance at<br/>12.31.2021</b> | <b>Total Existing<br/>Dep Expense</b> | <b>Total Proposed<br/>Dep Expense</b> | <b>Existing<br/>Rate</b> | <b>Proposed<br/>Study Rate</b> |  |
|---|--|---------------------------------------|---------------------------------------|--------------------------|--------------------------------|--|
|   |  |                                       |                                       |                          |                                | *Includes Colstrip. However, no proposed rate change for Colstrip plant. |
| Production - Thermal                      | \$ 445,087,175                                   | \$ 19,190,538                         | \$ 18,543,460                         | 4.31%                    | 4.17%                          |  |
| Production - Hydro                        | \$ 694,904,472                                   | \$ 15,251,928                         | \$ 15,771,877                         | 2.19%                    | 2.27%                          |  |
| Production - Other                        | \$ 327,546,971                                   | \$ 11,769,733                         | \$ 10,131,249                         | 3.59%                    | 3.09%                          |  |
| Transmission                              | \$ 948,183,462                                   | \$ 19,599,699                         | \$ 21,988,781                         | 2.07%                    | 2.32%                          |  |
| Underground Storage                       | \$ 54,446,173                                    | \$ 833,619                            | \$ 844,895                            | 1.53%                    | 1.55%                          | *See jurisdictional breakdown below                                      |
| E Distribution                            | \$ 2,081,752,779                                 | \$ 55,251,460                         | \$ 53,131,701                         | 2.65%                    | 2.55%                          | *See jurisdictional breakdown below                                      |
| G Distribution                            | \$ 1,358,981,262                                 | \$ 32,090,569                         | \$ 32,163,755                         | 2.36%                    | 2.37%                          | *See jurisdictional breakdown below                                      |
| General Intangibles                       | \$ 506,159,609                                   | \$ 33,878,905                         | \$ 34,375,361                         | 6.69%                    | 6.79%                          |  |
|   | \$ 416,283,207                                   | \$ 55,604,550                         | \$ 55,604,550                         | 13.36%                   | 13.36%                         |  |
| Transportation - Tools                    | \$ 59,465,890                                    | \$ 3,164,437                          | \$ 1,880,865                          | 5.32%                    | 3.16%                          |  |
| Grand Total                               | \$ 6,892,811,000                                 | \$ 246,635,437                        | \$ 244,436,492                        | 3.58%                    | 3.55%                          |  |
| Check                                     | \$ 0   | \$ 0                                  | \$ 0                                  |                          |                                |  |
| E Distribution - WA                       | \$ 1,378,103,803                                 | \$ 36,311,893                         | \$ 35,734,040                         | 2.63%                    | 2.59%                          |  |
| E Distribution - ID                       | \$ 703,648,976                                   | \$ 18,939,566                         | \$ 17,397,662                         | 2.69%                    | 2.47%                          |  |
| G Distribution - WA                       | \$ 602,602,336                                   | \$ 15,322,807                         | \$ 14,943,213                         | 2.54%                    | 2.48%                          |  |
| G Distribution - ID                       | \$ 287,152,075                                   | \$ 6,721,292                          | \$ 6,443,228                          | 2.34%                    | 2.24%                          |  |
| G Distribution - OR                       | \$ 469,226,851                                   | \$ 10,046,470                         | \$ 10,777,314                         | 2.14%                    | 2.30%                          |  |
| General (General & Transportation)        | \$ 565,625,499                                   | \$ 37,043,342                         | \$ 36,256,226                         | 6.55%                    | 6.41%                          |  |
| Production - Thermal (excluding Colstrip) | \$ 109,871,193                                   | \$ 3,229,237                          | \$ 2,582,159                          | 2.94%                    | 2.35%                          |  |
| Underground Storage - WA                  | \$ 32,296,499                                    | \$ 484,776                            | \$ 486,707                            | 1.50%                    | 1.51%                          |  |
| Underground Storage - ID                  | \$ 14,968,976                                    | \$ 224,687                            | \$ 225,582                            | 1.50%                    | 1.51%                          |  |
| Underground Storage - OR                  | \$ 7,180,698                                     | \$ 124,156                            | \$ 132,606                            | 1.73%                    | 1.85%                          |  |