

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND) DOCKETS UE-200900, UG-200901,
TRANSPORTATION COMMISSION) UE-200894 (*Consolidated*)

Complainant,)

v.)

AVISTA CORPORATION d/b/a)
AVISTA UTILITIES)

Respondent.)

_____)
In the Matter of the Petition of)

AVISTA CORPORATION d/b/a)
AVISTA UTILITIES,)

For an Accounting Order Authorizing)
Accounting and Ratemaking Treatment of)
Costs Associated with the Company's)
Wildfire Resiliency Plan.)
_____)

EXHIBIT BGM-7

AWEC PROPOSED PRO FORMA PLANT ADDITIONS – ELECTRIC SERVICES

2020 AMA Pro Forma Plant Adjustment
Electric Services

	<u>2019 EOP</u>	<u>2020 AMA</u>	<u>Delta</u>
Gross Plant			
Production	934,139,301	937,387,435	3,248,134
Transmission	527,864,248	540,753,795	12,889,547
Distribution	1,233,689,928	1,271,557,064	37,867,136
General	286,687,292	287,734,462	1,047,170
Intangible	213,101,930	216,378,435	3,276,505
Gross Plant Total	<u>3,195,482,699</u>	<u>3,253,811,191</u>	<u>58,328,492</u>
Less AMI	<u>(76,766,052)</u>	<u>(90,186,998)</u>	<u>(13,420,946)</u>
Gross Plant Total Less AMI	3,118,716,647	3,163,624,193	44,907,546
Accum Depr			
Production	(390,611,135)	(402,763,722)	(12,152,587)
Transmission Plant	(150,786,728)	(153,938,147)	(3,151,419)
Distribution Plant	(359,566,218)	(366,824,558)	(7,258,340)
General Plant	(92,213,227)	(95,396,737)	(3,183,510)
Accum Amort	<u>(64,518,855)</u>	<u>(72,763,941)</u>	<u>(8,245,086)</u>
Total Accum Depr	<u>(1,057,696,163)</u>	<u>(1,091,687,105)</u>	<u>(33,990,942)</u>
Less: AMI	<u>9,561,751</u>	<u>13,919,990</u>	<u>4,358,239</u>
Accum Depr Less AMI	(1,048,134,412)	(1,077,767,116)	(29,632,704)
ADFIT	(423,690,164)	(428,424,831)	(4,734,667)
Less: AMI	<u>10,174,271</u>	<u>12,365,770</u>	<u>2,191,499</u>
ADFIT Less AMI	(413,515,893)	(416,059,061)	(2,543,168)
Net Plant	1,714,096,372	1,733,699,255	19,602,883
Less: AMI	<u>(57,030,030)</u>	<u>(63,901,239)</u>	<u>(6,871,209)</u>
Net Plant Less AMI	1,657,066,342	1,669,798,016	12,731,674
Depreciation*			
Production Transmission	36,014,000	38,973,568	2,959,568
Distribution	29,769,000	32,935,757	3,166,757
General	<u>35,247,000</u>	<u>39,371,015</u>	<u>4,124,015</u>
Total Dep	<u>101,030,000</u>	<u>111,280,340</u>	<u>10,250,340</u>
Less AMI	<u>(6,527,471)</u>	<u>(9,009,048)</u>	<u>(2,481,577)</u>
Total Depr Less AMI	94,502,529	102,271,292	7,768,763

2019 EOP Depreciation Expense from Adjustment 2.19

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended December 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,950,000	7,950,000	0	5,218,380	5,218,380	0	2,731,620	2,731,620
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200
1	182333	CDA Settlement Costs	0	1,113,824	1,113,824	0	731,114	731,114	0	382,710	382,710
1	182381	CDA Settlement Past Storage	0	30,095,748	30,095,748	0	19,754,849	19,754,849	0	10,340,899	10,340,899
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,923,036	15,242,752	319,716	9,951,346	10,271,062	0	4,971,690	4,971,690
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,921)	96,986,936	96,936,015	(81,718)	67,104,291	67,022,573	30,797	29,882,645	29,913,442
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,837	145,837	0	100,903	100,903	0	44,934	44,934
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	49,238,107	49,238,107	0	21,926,539	21,926,539
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,511,902	20,511,902	0	14,191,980	14,191,980	0	6,319,922	6,319,922
4	303121	Misc Intangible Plant-AMI Software	15,343,335	980,335	16,323,670	15,343,335	678,284	16,021,619	0	302,051	302,051
TOTAL INTANGIBLE PLANT			15,936,766	289,921,482	305,858,248	15,905,969	197,195,961	213,101,930	30,797	92,725,521	92,756,318
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	111,103,126	28,571,993	139,675,119	72,606,530	18,754,656	91,361,186	38,496,596	9,817,337	48,313,933
1	312000	Boiler Plant	146,113,671	46,561,688	192,675,359	95,490,029	30,563,092	126,053,121	50,623,642	15,998,596	66,622,238
1	313000	Generators	8,179	0	8,179	5,248	0	5,248	2,931	0	2,931
1	314000	Turbogenerator Units	38,673,707	18,564,397	57,238,104	25,268,266	12,185,670	37,453,936	13,405,441	6,378,727	19,784,168
1	315000	Accessory Electric Equipment	17,334,126	12,228,021	29,562,147	11,328,133	8,026,473	19,354,606	6,005,993	4,201,548	10,207,541
1	316000	Miscellaneous Power Plant Equipment	14,119,908	2,504,682	16,624,590	9,227,415	1,644,073	10,871,488	4,892,493	860,609	5,753,102
TOTAL STEAM PRODUCTION PLANT			327,352,717	112,009,253	439,361,970	213,925,621	73,522,873	287,448,494	113,427,096	38,486,380	151,913,476
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,014,216	64,014,216	0	42,018,931	42,018,931	0	21,995,285	21,995,285
1	331XXX	Structures & Improvements	0	97,062,406	97,062,406	0	63,711,763	63,711,763	0	33,350,643	33,350,643
1	332XXX	Reservoirs, Dams, & Waterways	0	192,694,992	192,694,992	0	126,484,993	126,484,993	0	66,209,999	66,209,999
1	333000	Waterwheels, Turbines, & Generators	0	234,159,744	234,159,744	0	153,702,456	153,702,456	0	80,457,288	80,457,288
1	334000	Accessory Electric Equipment	0	69,790,230	69,790,230	0	45,810,307	45,810,307	0	23,979,923	23,979,923
1	335XXX	Miscellaneous Power Plant Equipment	0	15,184,489	15,184,489	0	9,967,099	9,967,099	0	5,217,390	5,217,390
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	676,556,001	676,556,001	0	444,091,359	444,091,359	0	232,464,642	232,464,642
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,169,410	17,169,410	0	11,270,001	11,270,001	0	5,899,409	5,899,409
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,355	21,390,355	0	14,040,629	14,040,629	0	7,349,726	7,349,726
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,453,752	221,453,752	0	145,362,243	145,362,243	0	76,091,509	76,091,509
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,318,081	22,318,081	0	14,649,588	14,649,588	0	7,668,493	7,668,493
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,702,920	1,702,920	0	1,117,797	1,117,797	0	585,123	585,123
TOTAL OTHER PRODUCTION PLANT			0	308,652,419	308,652,419	0	202,599,448	202,599,448	0	106,052,971	106,052,971
TOTAL PRODUCTION PLANT			327,352,717	1,097,217,673	1,424,570,390	213,925,621	720,213,680	934,139,301	113,427,096	377,003,993	490,431,089

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended December 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,087,396	29,715,754	410,632	19,092,967	19,503,599	217,726	9,994,429	10,212,155
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(8,519)	25,389,479	25,380,960	(8,705)	16,665,654	16,656,949	186	8,723,825	8,724,011
1	353XXX	Station Equipment	12,056,103	274,642,242	286,698,345	7,874,432	180,275,168	188,149,600	4,181,671	94,367,074	98,548,745
1	354000	Towers & Fixtures	15,993,547	1,167,384	17,160,931	10,451,788	766,271	11,218,059	5,541,759	401,113	5,942,872
1	355000	Poles & Fixtures	4,595	278,805,445	278,810,040	2,718	183,007,894	183,010,612	1,877	95,797,551	95,799,428
1	356000	Overhead Conductors & Devices	12,525,226	146,120,373	158,645,599	8,184,656	95,913,413	104,098,069	4,340,570	50,206,960	54,547,530
1	357000	Underground Conduit	0	3,253,240	3,253,240	0	2,135,427	2,135,427	0	1,117,813	1,117,813
1	358000	Underground Conductors & Devices	0	2,603,184	2,603,184	0	1,708,730	1,708,730	0	894,454	894,454
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,278,144	763,097,514	804,375,658	26,967,039	500,897,209	527,864,248	14,311,105	262,200,305	276,511,410
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,702,887	0	3,702,887	1,219,258	0	1,219,258	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,569,430	0	33,569,430	26,774,744	0	26,774,744	6,794,686	0	6,794,686
3	362000	Station Equipment	143,948,946	2,969,472	146,918,418	98,746,875	2,060,279	100,807,154	45,202,071	909,193	46,111,264
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	435,994,120	0	435,994,120	284,149,977	0	284,149,977	151,844,143	0	151,844,143
99	365000	Overhead Conductors & Devices	280,556,354	0	280,556,354	179,737,911	0	179,737,911	100,818,443	0	100,818,443
99	366000	Underground Conduit	123,602,279	0	123,602,279	80,431,406	0	80,431,406	43,170,873	0	43,170,873
99	367000	Underground Conductors & Devices	219,829,217	0	219,829,217	145,738,482	0	145,738,482	74,090,735	0	74,090,735
99	368000	Line Transformers	280,687,829	0	280,687,829	193,792,183	0	193,792,183	86,895,646	0	86,895,646
99	369XXX	Services	180,416,292	0	180,416,292	118,689,549	0	118,689,549	61,726,743	0	61,726,743
99	371XXX	Installations on Customers' Premises	2,115,566	0	2,115,566	2,115,566	0	2,115,566	0	0	0
99	370XXX	Meters	72,897,439	0	72,897,439	48,908,608	0	48,908,608	23,988,831	0	23,988,831
99	373XXX	Street Light & Signal Systems	65,814,735	0	65,814,735	42,568,607	0	42,568,607	23,246,128	0	23,246,128
TOTAL DISTRIBUTION PLANT			1,853,729,981	2,969,472	1,856,699,453	1,231,629,649	2,060,279	1,233,689,928	622,100,332	909,193	623,009,525
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,516,394	8,886,963	10,403,357	813,635	6,148,801	6,962,436	702,759	2,738,162	3,440,921
4	390XXX	Structures & Improvements	19,026,099	101,896,826	120,922,925	10,566,053	70,501,395	81,067,448	8,460,046	31,395,431	39,855,477
4	391XXX	Office Furniture & Equipment	4,253,561	62,746,663	67,000,224	4,228,925	43,413,789	47,642,714	24,636	19,332,874	19,357,510
4	392XXX	Transportation Equipment	36,729,579	23,791,101	60,520,680	25,821,712	16,460,825	42,282,537	10,907,867	7,330,276	18,238,143
4	393000	Stores Equipment	432,376	3,783,619	4,215,995	256,204	2,617,848	2,874,052	176,172	1,165,771	1,341,943
4	394000	Tools, Shop & Garage Equipment	1,776,937	14,625,413	16,402,350	788,398	10,119,177	10,907,575	988,539	4,506,236	5,494,775
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	424,871	2,483,886	2,908,757	411,291	1,718,576	2,129,867	13,580	765,310	778,890
4	396XXX	Power Operated Equipment	24,012,981	9,324,864	33,337,845	14,111,718	6,451,780	20,563,498	9,901,263	2,873,084	12,774,347
4	397XXX	Communications Equipment	26,738,466	77,973,561	104,712,027	17,796,525	53,949,127	71,745,652	8,941,941	24,024,434	32,966,375
4	398000	Miscellaneous Equipment	13,522	622,494	636,016	0	430,697	430,697	13,522	191,797	205,319
TOTAL GENERAL PLANT			114,924,786	306,252,195	421,176,981	74,794,461	211,892,831	286,687,292	40,130,325	94,359,364	134,489,689
TOTAL PLANT IN SERVICE			2,353,222,394	2,459,458,336	4,812,680,730	1,563,222,739	1,632,259,960	3,195,482,699	789,999,655	827,198,376	1,617,198,031

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(243,364,865)	(70,923,167)	(314,288,032)	(158,051,211)	(46,553,967)	(204,605,178)	(85,313,654)	(24,369,200)	(109,682,854)
E-ADEP		Hydro Production Plant	0	(144,718,722)	(144,718,722)	0	(94,993,369)	(94,993,369)	0	(49,725,353)	(49,725,353)
E-ADEP		Other Production Plant	0	(138,654,156)	(138,654,156)	0	(91,012,588)	(91,012,588)	0	(47,641,568)	(47,641,568)
E-ADEP		Transmission Plant	(23,829,172)	(206,528,585)	(230,357,757)	(15,221,365)	(135,565,363)	(150,786,728)	(8,607,807)	(70,963,222)	(79,571,029)
E-ADEP		Distribution Plant	(591,333,631)	(245,271)	(591,578,902)	(359,396,044)	(170,174)	(359,566,218)	(231,937,587)	(75,097)	(232,012,684)
E-ADEP		General Plant	(40,631,178)	(97,755,234)	(138,386,412)	(24,577,358)	(67,635,869)	(92,213,227)	(16,053,820)	(30,119,365)	(46,173,185)
		TOTAL ACCUMULATED DEPRECIATION	(899,158,846)	(658,825,135)	(1,557,983,981)	(557,245,978)	(435,931,330)	(993,177,308)	(341,912,868)	(222,893,805)	(564,806,673)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,964,851)	(14,964,851)	0	(9,822,928)	(9,822,928)	0	(5,141,923)	(5,141,923)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(245,132)	0	(245,132)	(245,132)	0	(245,132)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,767,984)	(2,767,984)	0	(1,911,928)	(1,911,928)	0	(856,056)	(856,056)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,540,372)	(70,667,422)	(74,207,794)	(3,512,040)	(48,894,083)	(52,406,123)	(28,332)	(21,773,339)	(21,801,671)
E-AAAMT		General Plant - 390200, 396200	0	(191,857)	(191,857)	0	(132,744)	(132,744)	0	(59,113)	(59,113)
		TOTAL ACCUMULATED AMORTIZATION	(3,785,504)	(88,592,114)	(92,377,618)	(3,757,172)	(60,761,683)	(64,518,855)	(28,332)	(27,830,431)	(27,858,763)
		TOTAL ACCUMULATED DEPR/AMORT	(902,944,350)	(747,417,249)	(1,650,361,599)	(561,003,150)	(496,693,013)	(1,057,696,163)	(341,941,200)	(250,724,236)	(592,665,436)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,450,278,044	1,712,041,087	3,162,319,131	1,002,219,589	1,135,566,947	2,137,786,536	448,058,455	576,474,140	1,024,532,595
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	114,517	114,517	0	75,169	75,169	0	39,348	39,348
12		ADFIT - Electric Plant In Service (282900)	0	(555,563,633)	(555,563,633)	0	(375,572,127)	(375,572,127)	0	(179,991,506)	(179,991,506)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,318,270)	(61,318,270)	0	(42,425,498)	(42,425,498)	0	(18,892,772)	(18,892,772)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,420,886)	(1,420,886)	0	(983,097)	(983,097)	0	(437,789)	(437,789)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,595)	(6,595)	0	(4,563)	(4,563)	0	(2,032)	(2,032)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,320,107)	(6,320,107)	0	(4,148,518)	(4,148,518)	0	(2,171,589)	(2,171,589)
1		ADFIT - CDA Settlement Costs (283333)	0	256,108	256,108	0	168,109	168,109	0	87,999	87,999
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,182,863)	(1,182,863)	0	(799,639)	(799,639)	0	(383,224)	(383,224)
		TOTAL ACCUMULATED DFIT	0	(625,441,729)	(625,441,729)	0	(423,690,164)	(423,690,164)	0	(201,751,565)	(201,751,565)
		NET ELECTRIC UTILITY PLANT	1,450,278,044	1,086,599,358	2,536,877,402	1,002,219,589	711,876,783	1,714,096,372	448,058,455	374,722,575	822,781,030

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.382%	30.618%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.602%	32.398%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,850,000	7,850,000	0	5,144,890	5,144,890	0	2,705,110	2,705,110
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,800	1,310,800	0	689,200	689,200
1	182333	CDA Settlement Costs	0	1,097,464	1,097,464	0	719,278	719,278	0	378,186	378,186
1	182381	CDA Settlement Past Storage	0	29,653,706	29,653,706	0	19,435,039	19,435,039	0	10,218,667	10,218,667
1	302000	Franchises & Consents	618,700	44,049,219	44,667,919	618,700	28,869,858	29,488,558	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,906,957	15,226,673	319,716	9,888,460	10,208,176	0	5,018,497	5,018,497
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	111,062	105,359,549	105,470,611	87,263	71,924,750	72,012,013	23,799	33,434,799	33,458,598
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	71,697	71,697	0	48,945	48,945	0	22,752	22,752
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,061,565	48,061,565	0	22,341,806	22,341,806
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	13,852,863	13,852,863	0	6,439,615	6,439,615
4	303121	Misc Intangible Plant-AMI Software	15,431,768	973,457	16,405,225	15,431,768	664,540	16,096,308	0	308,917	308,917
TOTAL INTANGIBLE PLANT			16,481,246	296,657,898	313,139,144	16,457,447	199,920,988	216,378,435	23,799	96,736,910	96,760,709
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,827,716	3,827,716	0	2,508,685	2,508,685	0	1,319,031	1,319,031
1	311XXX	Structures & Improvements	111,247,317	28,620,254	139,867,571	72,701,115	18,757,714	91,458,829	38,546,202	9,862,540	48,408,742
1	312000	Boiler Plant	146,155,255	46,664,324	192,819,579	95,513,897	30,583,798	126,097,695	50,641,358	16,080,526	66,721,884
1	313000	Generators	280,047	0	280,047	183,859	0	183,859	96,188	0	96,188
1	314000	Turbogenerator Units	38,825,170	18,652,055	57,477,225	25,372,901	12,224,557	37,597,458	13,452,269	6,427,498	19,879,767
1	315000	Accessory Electric Equipment	17,754,168	12,330,658	30,084,826	11,603,297	8,081,513	19,684,810	6,150,871	4,249,145	10,400,016
1	316000	Miscellaneous Power Plant Equipment	14,364,970	2,496,201	16,861,171	9,388,359	1,636,010	11,024,369	4,976,611	860,191	5,836,802
TOTAL STEAM PRODUCTION PLANT			328,626,927	112,591,208	441,218,135	214,763,428	73,792,277	288,555,705	113,863,499	38,798,931	152,662,430
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,415,253	64,415,253	0	42,217,757	42,217,757	0	22,197,496	22,197,496
1	331XXX	Structures & Improvements	0	96,365,502	96,365,502	0	63,157,950	63,157,950	0	33,207,552	33,207,552
1	332XXX	Reservoirs, Dams, & Waterways	0	194,086,196	194,086,196	0	127,204,093	127,204,093	0	66,882,103	66,882,103
1	333000	Waterwheels, Turbines, & Generators	0	234,825,424	234,825,424	0	153,904,583	153,904,583	0	80,920,841	80,920,841
1	334000	Accessory Electric Equipment	0	73,228,782	73,228,782	0	47,994,144	47,994,144	0	25,234,638	25,234,638
1	335XXX	Miscellaneous Power Plant Equipment	0	14,214,077	14,214,077	0	9,315,906	9,315,906	0	4,898,171	4,898,171
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
TOTAL HYDRAULIC PRODUCTION PLANT			0	680,785,158	680,785,158	0	446,186,593	446,186,593	0	234,598,565	234,598,565
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,201,726	17,201,726	0	11,274,011	11,274,011	0	5,927,715	5,927,715
1	342000	Fuel Holders, Producers, & Accessories	0	21,299,152	21,299,152	0	13,959,464	13,959,464	0	7,339,688	7,339,688
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,406,732	15,406,732	0	8,100,640	8,100,640
1	344000	Generators	0	222,034,123	222,034,123	0	145,521,164	145,521,164	0	76,512,959	76,512,959
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	22,380,043	22,380,043	0	14,667,880	14,667,880	0	7,712,163	7,712,163
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,660,125	1,660,125	0	1,088,046	1,088,046	0	572,079	572,079
TOTAL OTHER PRODUCTION PLANT			0	309,193,069	309,193,069	0	202,645,137	202,645,137	0	106,547,932	106,547,932
TOTAL PRODUCTION PLANT			328,626,927	1,102,569,435	1,431,196,362	214,763,428	722,624,007	937,387,435	113,863,499	379,945,428	493,808,927

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,648,068	30,276,426	410,632	19,431,344	19,841,976	217,726	10,216,724	10,434,450
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	32,828	27,041,628	27,074,456	18,469	17,723,083	17,741,552	14,359	9,318,545	9,332,904
1	353XXX	Station Equipment	12,107,409	279,558,232	291,665,641	7,908,092	183,222,465	191,130,557	4,199,317	96,335,767	100,535,084
1	354000	Towers & Fixtures	16,034,788	1,167,385	17,202,173	10,478,855	765,104	11,243,959	5,555,933	402,281	5,958,214
1	355000	Poles & Fixtures	4,595	288,617,729	288,622,324	2,718	189,160,060	189,162,778	1,877	99,457,669	99,459,546
1	356000	Overhead Conductors & Devices	12,562,761	149,768,780	162,331,541	8,209,284	98,158,458	106,367,742	4,353,477	51,610,322	55,963,799
1	357000	Underground Conduit	0	3,285,572	3,285,572	0	2,153,364	2,153,364	0	1,132,208	1,132,208
1	358000	Underground Conductors & Devices	0	2,634,822	2,634,822	0	1,726,862	1,726,862	0	907,960	907,960
1	359000	Roads & Trails	78,834	2,034,616	2,113,450	51,518	1,333,487	1,385,005	27,316	701,129	728,445
TOTAL TRANSMISSION PLANT			41,449,573	783,756,832	825,206,405	27,079,568	513,674,227	540,753,795	14,370,005	270,082,605	284,452,610
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	8,056,062	0	8,056,062	6,585,508	0	6,585,508	1,470,554	0	1,470,554
99	360400	Land Easements	3,751,705	0	3,751,705	1,268,076	0	1,268,076	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,505,491	0	34,505,491	27,465,082	0	27,465,082	7,040,409	0	7,040,409
3	362000	Station Equipment	149,354,988	3,158,224	152,513,212	100,324,566	2,095,450	102,420,016	49,030,422	1,062,774	50,093,196
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	447,817,484	0	447,817,484	292,841,528	0	292,841,528	154,975,956	0	154,975,956
99	365000	Overhead Conductors & Devices	288,654,261	0	288,654,261	184,949,369	0	184,949,369	103,704,892	0	103,704,892
99	366000	Underground Conduit	127,305,763	0	127,305,763	83,020,355	0	83,020,355	44,285,408	0	44,285,408
99	367000	Underground Conductors & Devices	225,087,602	0	225,087,602	149,477,481	0	149,477,481	75,610,121	0	75,610,121
99	368000	Line Transformers	287,471,632	0	287,471,632	198,620,290	0	198,620,290	88,851,342	0	88,851,342
99	369XXX	Services	184,716,125	0	184,716,125	121,581,345	0	121,581,345	63,134,780	0	63,134,780
99	371XXX	Installations on Customers' Premises	2,242,260	0	2,242,260	2,242,260	0	2,242,260	0	0	0
99	370XXX	Meters	78,881,647	0	78,881,647	54,948,816	0	54,948,816	23,932,831	0	23,932,831
99	373XXX	Street Light & Signal Systems	67,502,397	0	67,502,397	43,669,956	0	43,669,956	23,832,441	0	23,832,441
TOTAL DISTRIBUTION PLANT			1,908,182,249	3,158,224	1,911,340,473	1,269,461,614	2,095,450	1,271,557,064	638,720,635	1,062,774	639,783,409
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,848,831	10,357,858	808,699	6,040,743	6,849,442	700,328	2,808,088	3,508,416
4	390XXX	Structures & Improvements	19,174,220	102,417,709	121,591,929	10,520,739	69,916,473	80,437,212	8,653,481	32,501,236	41,154,717
4	391XXX	Office Furniture & Equipment	4,417,220	61,797,784	66,215,004	4,388,019	42,186,875	46,574,894	29,201	19,610,909	19,640,110
4	392XXX	Transportation Equipment	37,143,667	24,775,437	61,919,104	25,944,203	16,913,200	42,857,403	11,199,464	7,862,237	19,061,701
4	393000	Stores Equipment	450,229	3,740,404	4,190,633	269,069	2,553,424	2,822,493	181,160	1,186,980	1,368,140
4	394000	Tools, Shop & Garage Equipment	1,654,596	14,631,229	16,285,825	711,373	9,988,155	10,699,528	943,223	4,643,074	5,586,297
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	344,275	2,559,646	2,903,921	330,695	1,747,368	2,078,063	13,580	812,278	825,858
4	396XXX	Power Operated Equipment	23,921,072	9,219,783	33,140,855	14,202,032	6,293,977	20,496,009	9,719,040	2,925,806	12,644,846
4	397XXX	Communications Equipment	29,016,128	79,570,194	108,586,322	20,028,463	54,319,389	74,347,852	8,987,665	25,250,805	34,238,470
4	398000	Miscellaneous Equipment	13,474	720,459	733,933	0	491,829	491,829	13,474	228,630	242,104
TOTAL GENERAL PLANT			117,643,908	308,398,280	426,042,188	77,203,292	210,531,170	287,734,462	40,440,616	97,867,110	138,307,726
TOTAL PLANT IN SERVICE			2,412,383,903	2,494,540,669	4,906,924,572	1,604,965,349	1,648,845,842	3,253,811,191	807,418,554	845,694,827	1,653,113,381

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(249,209,881)	(72,302,293)	(321,512,174)	(161,904,521)	(47,386,923)	(209,291,444)	(87,305,360)	(24,915,370)	(112,220,730)
E-ADEP		Hydro Production Plant	0	(151,272,242)	(151,272,242)	0	(99,143,827)	(99,143,827)	0	(52,128,415)	(52,128,415)
E-ADEP		Other Production Plant	0	(143,925,009)	(143,925,009)	0	(94,328,451)	(94,328,451)	0	(49,596,558)	(49,596,558)
E-ADEP		Transmission Plant	(24,576,188)	(211,264,684)	(235,840,872)	(15,475,273)	(138,462,874)	(153,938,147)	(9,100,915)	(72,801,810)	(81,902,725)
E-ADEP		Distribution Plant	(605,998,710)	(285,169)	(606,283,879)	(366,635,351)	(189,207)	(366,824,558)	(239,363,359)	(95,962)	(239,459,321)
E-ADEP		General Plant	(43,034,231)	(101,222,635)	(144,256,866)	(26,296,093)	(69,100,644)	(95,396,737)	(16,738,138)	(32,121,991)	(48,860,129)
		TOTAL ACCUMULATED DEPRECIATION	(922,819,010)	(680,272,032)	(1,603,091,042)	(570,311,238)	(448,611,926)	(1,018,923,164)	(352,507,772)	(231,660,106)	(584,167,878)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,540,058)	(15,540,058)	0	(10,184,954)	(10,184,954)	0	(5,355,104)	(5,355,104)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(256,401)	0	(256,401)	(256,401)	0	(256,401)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,887,321)	(2,887,321)	0	(1,968,506)	(1,968,506)	0	(918,815)	(918,815)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(5,088,935)	(80,766,260)	(85,855,195)	(5,064,904)	(55,135,895)	(60,200,799)	(24,031)	(25,630,365)	(25,654,396)
E-AAAMT		General Plant - 390200, 396200	0	(224,535)	(224,535)	0	(153,281)	(153,281)	0	(71,254)	(71,254)
		TOTAL ACCUMULATED AMORTIZATION	(5,345,336)	(99,418,174)	(104,763,510)	(5,321,305)	(67,442,636)	(72,763,941)	(24,031)	(31,975,538)	(31,999,569)
		TOTAL ACCUMULATED DEPR/AMORT	(928,164,346)	(779,690,206)	(1,707,854,552)	(575,632,543)	(516,054,562)	(1,091,687,105)	(352,531,803)	(263,635,644)	(616,167,447)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,484,219,557	1,714,850,463	3,199,070,020	1,029,332,806	1,132,791,280	2,162,124,086	454,886,751	582,059,183	1,036,945,934
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	139,524	139,524	0	91,444	91,444	0	48,080	48,080
12		ADFIT - Electric Plant In Service (282900)	0	(564,715,914)	(564,715,914)	0	(381,668,898)	(381,668,898)	0	(183,047,016)	(183,047,016)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,003,083)	(60,003,083)	0	(40,961,705)	(40,961,705)	0	(19,041,378)	(19,041,378)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,810,808)	(1,810,808)	0	(1,236,166)	(1,236,166)	0	(574,642)	(574,642)
4		ADFIT - Common Plant (283750 from C-DTX)	0	4,260	4,260	0	2,908	2,908	0	1,352	1,352
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,227,278)	(6,227,278)	0	(4,081,358)	(4,081,358)	0	(2,145,920)	(2,145,920)
1		ADFIT - CDA Settlement Costs (283333)	0	259,544	259,544	0	170,105	170,105	0	89,439	89,439
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,096,619)	(1,096,619)	0	(741,161)	(741,161)	0	(355,458)	(355,458)
		TOTAL ACCUMULATED DFIT	0	(633,450,374)	(633,450,374)	0	(428,424,831)	(428,424,831)	0	(205,025,543)	(205,025,543)
		NET ELECTRIC UTILITY PLANT	1,484,219,557	1,081,400,089	2,565,619,646	1,029,332,806	704,366,449	1,733,699,255	454,886,751	377,033,640	831,920,391
19,602,883											
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.540%			34.460%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			66.349%			33.651%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.266%			31.734%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			67.586%			32.414%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,203,921	3,203,921			3,203,921	3,203,921		2,099,850	2,099,850			1,104,071	1,104,071
	Steam (ED-ID)	4,250,119	4,250,119		4,250,119	4,250,119	4,250,119				4,250,119			4,250,119
	Steam (ED-WA)	9,543,415	9,543,415		9,543,415	9,543,415	9,543,415	9,543,415						
1	Hydro (ED-AN)	14,421,936	14,421,936			14,421,936	14,421,936		9,452,137	9,452,137			4,969,799	4,969,799
1	Other (ED-AN)	10,558,737	10,558,737			10,558,737	10,558,737		6,920,196	6,920,196			3,638,541	3,638,541
Total Electric Production		41,978,128	41,978,128			13,793,534	28,184,594	41,978,128	9,543,415	18,472,183	28,015,598	4,250,119	9,712,411	13,962,530
Electric Transmission														
1	ED-AN	15,941,344	15,941,344			15,941,344	15,941,344		10,447,957	10,447,957			5,493,387	5,493,387
	ED-ID	988,849	988,849		988,849	988,849	988,849				988,849			988,849
	ED-WA	510,013	510,013		510,013	510,013	510,013	510,013			510,013			
Total Electric Transmission		17,440,206	17,440,206			1,498,862	15,941,344	17,440,206	510,013	10,447,957	10,957,970	988,849	5,493,387	6,482,236
Electric Distribution														
3	ED-AN	84,223	84,223			84,223	84,223		55,881	55,881			28,342	28,342
	ED-ID	17,224,334	17,224,334		17,224,334	17,224,334	17,224,334				17,224,334			17,224,334
	ED-WA	32,879,876	32,879,876		32,879,876	32,879,876	32,879,876	32,879,876			32,879,876			
Total Electric Distribution		50,188,433	50,188,433			50,104,210	84,223	50,188,433	32,879,876	55,881	32,935,757	17,224,334	28,342	17,252,676
Gas Underground Storage														
	GD-AN	632,077		632,077										
	GD-OR	116,608				116,608								
Total Gas Underground Stor		748,685		632,077		116,608								
Gas Distribution														
	GD-AN	57,396		57,396										
	GD-ID	6,144,352		6,144,352										
	GD-WA	13,573,651		13,573,651										
	GD-OR	9,220,210				9,220,210								
Total Gas Distribution		28,995,609		19,775,399		9,220,210								
General Plant														
4	ED-AN	2,912,157	2,912,157			2,912,157	2,912,157		1,988,013	1,988,013			924,144	924,144
	ED-ID	476,230	476,230		476,230	476,230	476,230				476,230			476,230
	ED-WA	952,504	952,504		952,504	952,504	952,504	952,504						
7.4	CD-AA	23,399,669	16,338,351	4,886,085	2,175,233	16,338,351	16,338,351		11,153,539	11,153,539			5,184,812	5,184,812
9.4	CD-AN	615,126	475,597	139,529		475,597	475,597		324,671	324,671			150,926	150,926
9	CD-ID	478,035	369,602	108,433		369,602	369,602				369,602			369,602
9	CD-WA	2,138,960	1,653,780	485,180		1,653,780	1,653,780	1,653,780			1,653,780			
8	GD-AA	381,010		263,019										117,991
	GD-AN	31,657		31,657										
	GD-ID	37,673		37,673										
	GD-WA	1,103,677		1,103,677										
	GD-OR	219,058				219,058								
Total General Plant		32,745,756	23,178,221	7,055,253	2,512,282	3,452,116	19,726,105	23,178,221	2,606,284	13,466,223	16,072,507	845,832	6,259,882	7,105,714
Total Depreciation Expense		172,096,817	132,784,988	27,462,729	11,849,100	68,848,722	63,936,266	132,784,988	45,539,588	42,442,244	87,981,832	23,309,134	21,494,022	44,803,156

Allocation Ratios:

Service-	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3 Direct Distribution Operating Expense	66.349%	33.651%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	909,280	909,280			909,280	909,280		595,942	595,942		313,338	313,338		
1	Misc Intangible Plt (303000) ED-AN	232,144	232,144			232,144	232,144		152,147	152,147		79,997	79,997		
Total Production/Transmission		1,141,424	1,141,424			1,141,424	1,141,424		748,089	748,089		393,335	393,335		
Distribution															
	Franchises (302000) ED-WA	35,915	35,915			35,915	35,915		35,915	35,915					
	Misc Intangible Plt (303000) ED-WA	5,866	5,866			5,866	5,866		5,866	5,866					
Total Distribution		41,781	41,781			41,781	41,781		41,781	41,781					
General Plant - 303000															
7,4	CD-AA	414,946	289,728	86,645	38,573		289,728	289,728		197,786	197,786		91,942	91,942	
9,1	CD-AN	9,729	7,522	2,207			7,522	7,522		4,930	4,930		2,592	2,592	
	GD-ID	14,702		14,702											
	GD-WA	24,838		24,838											
	GD-OR	7,408			7,408										
Total General Plant - 303000		471,623	297,250	128,392	45,981		297,250	297,250		202,716	202,716		94,534	94,534	
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	35,150,064	24,542,829	7,339,685	3,267,550		24,542,829	24,542,829		16,754,408	16,754,408		7,788,421	7,788,421	
9,4	CD-AN	105,530	81,593	23,937			81,593	81,593		55,700	55,700		25,893	25,893	
9,4	CD-ID	5,212	4,030	1,182			4,030	4,030				4,030	4,030		
9,4	CD-WA	3,764,151	2,910,329	853,822		2,910,329	2,910,329	2,910,329	2,910,329				0	0	
4	ED-AN	3,194,371	3,194,371				3,194,371	3,194,371		2,180,669	2,180,669		1,013,702	1,013,702	
	ED-ID	(36)	(36)			(36)	(36)	(36)	(36)			(36)	(36)		
	ED-WA	317,894	317,894			317,894	317,894	317,894	317,894						
8	GD-AA	75,422		52,065	23,357										
	GD-AN	0		0											
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX		42,612,608	31,051,010	8,270,691	3,290,907		3,232,217	27,818,793	31,051,010	3,228,223	18,990,777	22,219,000	3,994	8,828,016	8,832,010
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	127,329	127,329				127,329	127,329		86,922	86,922		40,407	40,407	
	GD-OR	0			0										
Total General Plant - 390200, 396200		127,329	127,329	0	0		127,329	127,329		86,922	86,922		40,407	40,407	
Total Amortization Expense		44,394,765	32,658,794	8,399,083	3,336,888		3,273,998	29,384,796	32,658,794	3,270,004	20,028,504	23,298,508	3,994	9,356,292	9,360,286

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
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