

AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	18,206		0	3,165	17	3,165	17
2011	151,610		0	8,788	6	8,788	6
2012							
2013							
2014							
2015							
2016							
2017							
2018	99,414		0		0		0
2019							
2020	39,870		0	37,976	95	37,976	95
2021							
TOTAL	309,100		0	49,929	16	49,929	16

THREE-YEAR MOVING AVERAGES

10-12	56,605		0	3,984	7	3,984	7
11-13	50,537		0	2,929	6	2,929	6
12-14							
13-15							
14-16							
15-17							
16-18	33,138		0		0		0
17-19	33,138		0		0		0
18-20	46,428		0	12,659	27	12,659	27
19-21	13,290		0	12,659	95	12,659	95

FIVE-YEAR AVERAGE

17-21	27,857		0	7,595	27	7,595	27
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005				20,795		20,795	
2006	99,753		0	73,057	73	73,057	73
2007	609,838		0	37,379	6	37,379	6
2008	132,241		0	27,160	21	27,160	21
2009	366,736		0	26,847	7	26,847	7
2010	316,866	201	0	60,129	19	59,928	19
2011	616,486		0	67,076	11	67,076	11
2012	522,297	8,861-	2-		0	8,861	2
2013	288,412	13,956-	5-	148,918	52	162,874	56
2014	405,035		0	128,415	32	128,415	32
2015	1,291,460		0	161,654	13	161,654	13
2016	637,975		0	332,866	52	332,866	52
2017	765,318		0	231,477	30	231,477	30
2018	1,457,118		0	440,718	30	440,718	30
2019	890,745		0	269,414	30	269,414	30
2020	486,836		0	147,248	30	147,248	30
2021	992,123		0		0		0
TOTAL	9,879,239	22,616-	0	2,173,153	22	2,195,770	22

THREE-YEAR MOVING AVERAGES

05-07	236,530		0	43,744	18	43,744	18
06-08	280,611		0	45,865	16	45,865	16
07-09	369,605		0	30,462	8	30,462	8
08-10	271,948	67	0	38,045	14	37,978	14
09-11	433,363	67	0	51,351	12	51,284	12
10-12	485,216	2,887-	1-	42,402	9	45,288	9
11-13	475,732	7,606-	2-	71,998	15	79,604	17
12-14	405,248	7,606-	2-	92,444	23	100,050	25
13-15	661,635	4,652-	1-	146,329	22	150,981	23
14-16	778,156		0	207,645	27	207,645	27
15-17	898,251		0	241,999	27	241,999	27
16-18	953,470		0	335,021	35	335,021	35
17-19	1,037,727		0	313,870	30	313,870	30
18-20	944,900		0	285,793	30	285,793	30
19-21	789,901		0	138,887	18	138,887	18

FIVE-YEAR AVERAGE

17-21	918,428		0	217,772	24	217,772	24
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005				8,912		8,912	
2006	16,023	6,421-	40-	35,378	221	41,799	261
2007	280,833		0	23,396	8	23,396	8
2008	215,582		0	34,541	16	34,541	16
2009	204,261		0	18,268	9	18,268	9
2010	533,708		0	105,490	20	105,490	20
2011	338,334		0	26,594	8	26,594	8
2012	455,780	498,491-	109-		0	498,491	109
2013	213,812	3,059-	1-	132,371	62	135,431	63
2014	489,515		0	114,146	23	114,146	23
2015	438,471		0	143,692	33	143,692	33
2016	1,112,276		0	295,881	27	295,881	27
2017	293,354		0	73,969	25	73,969	25
2018	1,421,995		0	358,556	25	358,556	25
2019	797,732		0	201,148	25	201,148	25
2020	741,207		0	186,895	25	186,895	25
2021	931,626		0		0		0
TOTAL	8,484,513	507,972-	6-	1,759,239	21	2,267,211	27

THREE-YEAR MOVING AVERAGES

05-07	98,952	2,140-	2-	22,562	23	24,702	25
06-08	170,813	2,140-	1-	31,105	18	33,245	19
07-09	233,559		0	25,402	11	25,402	11
08-10	317,850		0	52,766	17	52,766	17
09-11	358,768		0	50,117	14	50,117	14
10-12	442,608	166,164-	38-	44,028	10	210,192	47
11-13	335,976	167,184-	50-	52,988	16	220,172	66
12-14	386,369	167,184-	43-	82,173	21	249,356	65
13-15	380,600	1,020-	0	130,070	34	131,090	34
14-16	680,088		0	184,573	27	184,573	27
15-17	614,701		0	171,181	28	171,181	28
16-18	942,542		0	242,802	26	242,802	26
17-19	837,694		0	211,225	25	211,225	25
18-20	986,978		0	248,867	25	248,867	25
19-21	823,522		0	129,348	16	129,348	16

FIVE-YEAR AVERAGE

17-21	837,183		0	164,114	20	164,114	20
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	74,002		0		0		0
2008							
2009							
2010	44,618		0		0		0
2011				42,700		42,700	
2012	64,802		0		0		0
2013							
2014							
2015	29,740		0		0		0
2016							
2017							
2018	103,273		0	131,502	127	131,502	127
2019							
2020							
2021							
TOTAL	316,435		0	174,202	55	174,202	55

THREE-YEAR MOVING AVERAGES

07-09	24,667		0		0		0
08-10	14,873		0		0		0
09-11	14,873		0	14,233	96	14,233	96
10-12	36,473		0	14,233	39	14,233	39
11-13	21,601		0	14,233	66	14,233	66
12-14	21,601		0		0		0
13-15	9,913		0		0		0
14-16	9,913		0		0		0
15-17	9,913		0		0		0
16-18	34,424		0	43,834	127	43,834	127
17-19	34,424		0	43,834	127	43,834	127
18-20	34,424		0	43,834	127	43,834	127
19-21							

FIVE-YEAR AVERAGE

17-21	20,655		0	26,300	127	26,300	127
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	63,703		0	113,444	178	113,444	178
2008	166,562	960	1	45,266	27	44,306	27
2009	49,774		0	44,745	90	44,745	90
2010	45,702		0	42,195	92	42,195	92
2011	204,364		0	59,099	29	59,099	29
2012	263,867	1,466-	1-	255,816	97	257,282	98
2013	160,558	109-	0	49,639	31	49,748	31
2014	132,950		0	42,805	32	42,805	32
2015	70,472		0	53,885	76	53,885	76
2016	73,705		0	110,955	151	110,955	151
2017	203,094		0	157,108	77	157,108	77
2018	303,448		0	234,739	77	234,739	77
2019	32,971		0	25,505	77	25,505	77
2020	96,523		0	74,668	77	74,668	77
2021	326,029		0		0		0
TOTAL	2,193,720	615-	0	1,309,868	60	1,310,484	60

THREE-YEAR MOVING AVERAGES

07-09	93,346	320	0	67,818	73	67,498	72
08-10	87,346	320	0	44,068	50	43,748	50
09-11	99,947		0	48,680	49	48,680	49
10-12	171,311	489-	0	119,037	69	119,525	70
11-13	209,596	525-	0	121,518	58	122,043	58
12-14	185,791	525-	0	116,087	62	116,612	63
13-15	121,326	36-	0	48,776	40	48,813	40
14-16	92,375		0	69,215	75	69,215	75
15-17	115,757		0	107,316	93	107,316	93
16-18	193,416		0	167,601	87	167,601	87
17-19	179,838		0	139,117	77	139,117	77
18-20	144,314		0	111,637	77	111,637	77
19-21	151,841		0	33,391	22	33,391	22

FIVE-YEAR AVERAGE

17-21	192,413		0	98,404	51	98,404	51
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.30 POWER OPERATED EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	144,702		0		0		0
2008	282,405		0		0		0
2009	222,780		0		0		0
2010	992,096		0		0		0
2011	115,059		0		0		0
2012	1,038,903	34,146-	3-		0	34,146	3
2013							
2014							
2015							
2016							
2017	145,306		0	98,589	68	98,589	68
2018							
2019	354,855		0	240,766	68	240,766	68
2020	477,073		0	323,691	68	323,691	68
2021	783,800		0		0		0
TOTAL	4,556,979	34,146-	1-	663,046	15	697,192	15

THREE-YEAR MOVING AVERAGES

07-09	216,629		0		0		0
08-10	499,094		0		0		0
09-11	443,312		0		0		0
10-12	715,353	11,382-	2-		0	11,382	2
11-13	384,654	11,382-	3-		0	11,382	3
12-14	346,301	11,382-	3-		0	11,382	3
13-15							
14-16							
15-17	48,435		0	32,863	68	32,863	68
16-18	48,435		0	32,863	68	32,863	68
17-19	166,720		0	113,119	68	113,119	68
18-20	277,309		0	188,152	68	188,152	68
19-21	538,576		0	188,152	35	188,152	35

FIVE-YEAR AVERAGE

17-21	352,207		0	132,609	38	132,609	38
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	303,616		0	15,120	5	15,120	5
2008	702,313		0		0		0
2009	171,497		0	8,920	5	8,920	5
2010	1,250,480	942	0	9,680	1	8,738	1
2011	771,024		0		0		0
2012	1,538,222	9,127-	1-		0	9,127	1
2013							
2014							
2015							
2016							
2017	568,533		0	147,097	26	147,097	26
2018	295,785		0		0		0
2019				76,529		76,529	
2020	472,809		0	122,330	26	122,330	26
2021							
TOTAL	6,074,279	8,186-	0	379,677	6	387,862	6

THREE-YEAR MOVING AVERAGES

07-09	392,475		0	8,013	2	8,013	2
08-10	708,097	314	0	6,200	1	5,886	1
09-11	731,000	314	0	6,200	1	5,886	1
10-12	1,186,575	2,729-	0	3,227	0	5,955	1
11-13	769,749	3,042-	0		0	3,042	0
12-14	512,741	3,042-	1-		0	3,042	1
13-15							
14-16							
15-17	189,511		0	49,032	26	49,032	26
16-18	288,106		0	49,032	17	49,032	17
17-19	288,106		0	74,542	26	74,542	26
18-20	256,198		0	66,286	26	66,286	26
19-21	157,603		0	66,286	42	66,286	42

FIVE-YEAR AVERAGE

17-21	267,425		0	69,191	26	69,191	26
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AVISTA CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNT 396.50 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	55,893	1,211	2		0	1,211-	2-
2007	237,453		0	15,170	6	15,170	6
2008	191,103		0	1	0	1	0
2009	465,646		0		0		0
2010	989,807		0	31,500	3	31,500	3
2011	1,210,405		0		0		0
2012							
2013							
2014							
2015							
2016							
2017	55,714		0	94,789	170	94,789	170
2018	88,136		0	149,951	170	149,951	170
2019	355,369		0	604,609	170	604,609	170
2020	29,896		0	50,863	170	50,863	170
2021	94,759		0		0		0
TOTAL	3,774,181	1,211	0	946,883	25	945,672	25

THREE-YEAR MOVING AVERAGES

06-08	161,483	404	0	5,057	3	4,653	3
07-09	298,067		0	5,057	2	5,057	2
08-10	548,852		0	10,500	2	10,500	2
09-11	888,619		0	10,500	1	10,500	1
10-12	733,404		0	10,500	1	10,500	1
11-13	403,468		0		0		0
12-14							
13-15							
14-16							
15-17	18,571		0	31,596	170	31,596	170
16-18	47,950		0	81,580	170	81,580	170
17-19	166,406		0	283,116	170	283,116	170
18-20	157,801		0	268,474	170	268,474	170
19-21	160,008		0	218,491	137	218,491	137

FIVE-YEAR AVERAGE

17-21	124,775		0	180,042	144	180,042	144
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