

**Avista's Application to Revise its  
Natural Gas 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 Balance at 12.31.2021</b>	<b>Total Existing Dep Expense</b>	<b>Total Proposed Dep Expense</b>	<b>Existing Rate</b>	<b>Proposed 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%	