

## DeprAlloc

Avista Utilities Electric System

Twelve Months Ended December 31, 1998

Allocation of Accumulated Depreciation to Accounts		AMA per Results	System Ending Bal	Allocated AMA
Production Plant				
31X	Steam Production Plant		182,760,087	178,979,625
33X	Hydro Production Plant		46,150,923	45,196,274
34X	Other Production Plant		8,845,155	8,662,190
	Total Production Plant	232,838,088	237,756,165	232,838,089
Transmission Plant				
350	Land & Land Rights		2,558,660	2,485,834
352	Structures & Improvements		1,911,614	1,857,204
353	Station Equipment		33,582,203	32,626,362
354	Towers & Fixtures		3,848,496	3,738,957
355	Overhead Conductors & Devices		24,520,841	23,822,911
356	Poles & Fixtures		17,443,748	16,947,251
357	Underground Conduit		195,294	189,735
358	Underground Conductors & Devices		452,742	439,856
359	Roads & Trails		324,374	315,141
	Total Transmission Plant	82,423,252	84,837,972	82,423,251
Distribution Plant				
360	Land & Land Rights		-	-
361	Structures & Improvements		2,689,952	2,643,268
362	Station Equipment		16,231,105	15,949,416
363	Storage Battery Equipment		-	-
364	Poles, Towers & Fixtures		34,648,767	34,047,441
365	Overhead Conductors & Devices		26,013,366	25,561,906
366	Underground Conduit		4,586,007	4,506,417
367	Underground Conductors & Devices		2,715,208	2,668,086
368	Line Transformers		37,171,422	36,526,315
369	Services		22,757,978	22,363,015
370	Meters		7,782,420	7,647,357
371	Installations on Customer Premises		-	-
372	Leased Property on Customer Premises		-	-
373	Street Lights & Signal Systems		8,920,349	8,765,537
	Total Distribution Plant	160,678,758	163,516,574	160,678,758
General Plant				
389	Land & Land Rights		28,433	27,219
390	Structures & Improvements		4,437,980	4,248,526
391	Office Furniture & Equipment		4,973,192	4,760,890
392	Transportation Equipment		4,552,932	10,519,144
393	Stores Equipment		177,253	169,686
394	Tools, Shop & Garage Equipment		1,089,989	1,043,459
395	Laboratory Equipment		819,612	784,623
396	Power Operated Equipment		7,076,675	6,774,577
397	Communication Equipment		7,918,035	7,580,020
398	Miscellaneous Equipment		46,065	44,099
	Total General Plant	29,791,670	31,120,167	35,952,243

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Avista Utilities Electric System  
 Twelve Months Ended December 31, 1998  
 Allocation of Depreciation Expense to Accounts

	AMA per Results	System Accrual	Allocated AMA
Production Plant			
31X		12,922,967	12,890,918
33X		3,073,841	3,066,218
34X		502,385	501,139
		<u>16,499,193</u>	<u>16,458,275</u>
	16,458,275		
Transmission Plant			
350		120,020	121,119
352		150,701	152,081
353		2,521,471	2,544,569
354		239,042	241,232
355		2,255,156	2,275,814
356		970,361	979,250
357		9,064	9,147
358		20,400	20,587
359		24,301	24,524
		<u>6,310,516</u>	<u>6,368,323</u>
	6,368,323		
Distribution Plant			
360		-	-
361		181,239	181,015
362		1,267,474	1,265,907
363		-	-
364		1,752,567	1,750,400
365		1,051,947	1,050,646
366		621,605	620,836
367		1,776,086	1,773,890
368		2,909,561	2,905,963
369		1,866,413	1,864,105
370		626,094	625,320
371		-	-
372		-	-
373		1,029,659	1,028,386
		<u>13,082,645</u>	<u>13,066,468</u>
	13,066,467		
General Plant			
389		1,879	1,485
390		642,154	507,377
391		941,678	744,037
392		526,190	415,752
393		16,306	12,884
394		124,553	98,412
395		118,515	93,641
396		609,829	481,837
397		1,691,707	1,336,649
398		1,095	865
		<u>4,673,906</u>	<u>3,692,939</u>
	3,692,939		

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 Twelve Months Ended December 31, 1998  
 Allocation of Accumulated Depreciation to Accounts

		Pro Forma Adjustment		
		For AMA	Washington	WA Adj
		Acc Adj	Adj Amt	Allocated
Production Plant		divide		
31X	Steam Production Plant	Accrual		319,000
33X	Hydro Production Plant	Adjustment		338,000
34X	Other Production Plant	by 2		(69,000)
	Total Production Plant			<u>588,000</u>
Transmission Plant				
350	Land & Land Rights			-
352	Structures & Improvements			14,000
353	Station Equipment			170,000
354	Towers & Fixtures			31,000
355	Overhead Conductors & Devices			11,000
356	Poles & Fixtures			161,000
357	Underground Conduit			1,000
358	Underground Conductors & Devices			2,000
359	Roads & Trails			-
	Total Transmission Plant			<u>390,000</u>
Distribution Plant				
360	Land & Land Rights			-
361	Structures & Improvements			(8,000)
362	Station Equipment			89,000
363	Storage Battery Equipment			-
364	Poles, Towers & Fixtures			315,000
365	Overhead Conductors & Devices			11,000
366	Underground Conduit			34,000
367	Underground Conductors & Devices			74,000
368	Line Transformers			(27,000)
369	Services			(75,000)
370	Meters			29,000
371	Installations on Customer Premises			-
372	Leased Property on Customer Premises			-
373	Street Lights & Signal Systems			(125,000)
	Total Distribution Plant			<u>317,000</u>
General Plant				
389	Land & Land Rights			-
390	Structures & Improvements			(4,000)
391	Office Furniture & Equipment			582,000
392	Transportation Equipment			-
393	Stores Equipment			1,000
394	Tools, Shop & Garage Equipment			6,000
395	Laboratory Equipment			(3,000)
396	Power Operated Equipment			-
397	Communication Equipment			322,000
398	Miscellaneous Equipment			2,000
	Total General Plant	2,201,000	2,201,000	<u>906,000</u>

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 Twelve Months Ended December 31, 1998  
 Allocation of Depreciation Expense to Accounts

		Pro Forma Adjustment		
		Pro Forma Adjustment		WA Adj
		System	Washington	WA Adj
		Inc (Dec)	Adj	Allocated
Production Plant				
31X	Steam Production Plant	952,259		638,000
33X	Hydro Production Plant	1,011,465		677,000
34X	Other Production Plant	(205,904)		(138,000)
	Total Production Plant	<u>1,757,820</u>	1,177,000	<u>1,177,000</u>
Transmission Plant				
350	Land & Land Rights	-		-
352	Structures & Improvements	44,706		28,000
353	Station Equipment	534,858		341,000
354	Towers & Fixtures	97,324		62,000
355	Overhead Conductors & Devices	33,760		21,000
356	Poles & Fixtures	506,541		322,000
357	Underground Conduit	1,223		1,000
358	Underground Conductors & Devices	4,080		3,000
359	Roads & Trails	-		-
	Total Transmission Plant	<u>1,222,492</u>	778,000	<u>778,000</u>
Distribution Plant				
360	Land & Land Rights	-		-
361	Structures & Improvements	(23,672)		(15,000)
362	Station Equipment	286,559		177,000
363	Storage Battery Equipment	-		-
364	Poles, Towers & Fixtures	1,027,367		632,000
365	Overhead Conductors & Devices	33,395		21,000
366	Underground Conduit	108,105		67,000
367	Underground Conductors & Devices	240,715		148,000
368	Line Transformers	(85,262)		(53,000)
369	Services	(242,566)		(149,000)
370	Meters	91,944		57,000
371	Installations on Customer Premises	-		-
372	Leased Property on Customer Premises	-		-
373	Street Lights & Signal Systems	(404,576)		(249,000)
	Total Distribution Plant	<u>1,032,009</u>	636,000	<u>636,000</u>
General Plant				
389	Land & Land Rights	(449)		-
390	Structures & Improvements	(13,241)		(8,000)
391	Office Furniture & Equipment	1,989,481		1,165,000
392	Transportation Equipment	-		-
393	Stores Equipment	1,788		1,000
394	Tools, Shop & Garage Equipment	18,495		11,000
395	Laboratory Equipment	(9,024)		(5,000)
396	Power Operated Equipment	-		-
397	Communication Equipment	1,098,666		644,000
398	Miscellaneous Equipment	4,590		3,000
	Total General Plant	<u>3,090,306</u>	1,811,000	<u>1,811,000</u>