

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

**Attachment B-3: General Plant
Reserve Adjustment**

Attachment B-3: General Plant Reserve Adjustment

| Account | Name | Book Depreciation Reserve | Annual Accrual | | | | | | | | | | | | | Check | WA - E | ID - E | WA - G | ID - G | OR - G |
|--|---|---------------------------------|--------------------|----------|---------|--------|--------|----------|----------|---------|----------|-------|-------|-------|----------|------------------|------------------|------------------|-----------------|------------------|--------|
| | | | | CD AA | CD AN | CD WA | CD ID | ED AN | ED WA | ED ID | GD AA | GD AN | GD WA | GD ID | GD OR | | | | | | |
| Unrecovered Reserve Adjustment for Amortization - Electric Plant | | | | | | | | | | | | | | | | | | | | | |
| 391.1 | Office Furniture and Equipment - Computer Hardware | 823,803 | (164,761) | | | | | 71.475% | 28.525% | 0.000% | | | | | | - | (127,394) | (37,366) | | - | |
| 393 | Stores Equipment | (33,649) | 6,730 | | | | | 98.889% | 0.468% | 0.643% | | | | | - | 4,575 | 2,155 | | - | | |
| 394 | Tools, Shop, and Garage Equipment | (55,485) | 11,097 | | | | | 81.977% | 14.136% | 3.887% | | | | | - | 7,779 | 3,318 | | - | | |
| 395 | Laboratory Equipment | 50,698 | (10,140) | | | | | 63.843% | 33.464% | 2.694% | | | | | - | (7,812) | (2,327) | | - | | |
| 397 | Communication Equipment | 756,003 | (151,201) | | | | | 59.611% | 25.648% | 14.742% | | | | | - | (100,312) | (50,888) | | - | | |
| 398 | Miscellaneous Equipment | (10,945) | 2,189 | | | | | 100.000% | 0.000% | 0.000% | | | | | - | 1,494 | 695 | | - | | |
| | Total Unrecovered Reserve for Amortization - Electric Plant | 1,530,425 | (306,085) | | | | | | | | | | | | | (221,671) | (84,414) | | | | |
| Unrecovered Reserve Adjustment for Amortization - Gas Plant - WA and ID | | | | | | | | | | | | | | | | | | | | | |
| 391.1 | Office Furniture and Equipment - Computer Hardware | 766 | (153) | | | | | 100.000% | 0.000% | 0.000% | | | | | - | | (108) | (46) | | | |
| 393 | Stores Equipment | (4,889) | 978 | | | | | 0.000% | 100.000% | 0.000% | | | | | - | | 978 | - | | | |
| 394 | Tools, Shop, and Garage Equipment | 3,000 | (600) | | | | | 8.557% | 83.214% | 8.229% | | | | | - | | (535) | (65) | | | |
| 395 | Laboratory Equipment | (4,464) | 893 | | | | | 97.405% | 1.957% | 0.638% | | | | | - | | 629 | 264 | | | |
| 397 | Communication Equipment | (67,070) | 13,414 | | | | | 0.000% | 58.444% | 41.556% | | | | | - | | 7,840 | 5,574 | | | |
| | Total Unrecovered Reserve for Amortization - Gas Plant - WA and ID | (72,657) | 14,531 | | | | | | | | | | | | | | 8,803 | 5,728 | | | |
| Unrecovered Reserve Adjustment for Amortization - Gas Plant - Allocated All | | | | | | | | | | | | | | | | | | | | | |
| 391 | Office Furniture and Equipment - Office Furniture and Equipment | 24,707 | (4,941) | | | | | | | | 100.000% | | | | - | | (2,381) | (1,007) | (1,554) | | |
| 391.1 | Office Furniture and Equipment - Computer Hardware | 4,145 | (829) | | | | | | | | 100.000% | | | | - | | (399) | (169) | (261) | | |
| 394 | Tools, Shop, and Garage Equipment | 12,046 | (2,409) | | | | | | | | 100.000% | | | | - | | (1,161) | (491) | (758) | | |
| 395 | Laboratory Equipment | (1,152) | 230 | | | | | | | | 100.000% | | | | - | | 111 | 47 | 72 | | |
| 397 | Communication Equipment | 46,103 | (9,221) | | | | | | | | 100.000% | | | | - | | (4,443) | (1,878) | (2,899) | | |
| | Total Unrecovered Reserve for Amortization - Gas Plant - Allocated All | 85,849 | (17,170) | | | | | | | | | | | | | | (8,274) | (3,498) | (5,399) | | |
| Unrecovered Reserve Adjustment for Amortization - Gas Plant - OR | | | | | | | | | | | | | | | | | | | | | |
| 393 | Stores Equipment | 5,757 | (1,151) | | | | | | | | | | | | 100.000% | - | | | (1,151) | | |
| 394 | Tools, Shop, and Garage Equipment | 130,134 | (26,027) | | | | | | | | | | | | 100.000% | - | | | (26,027) | | |
| 395 | Laboratory Equipment | 1,568 | (314) | | | | | | | | | | | | 100.000% | - | | | (314) | | |
| 397 | Communication Equipment | 204,124 | (40,825) | | | | | | | | | | | | 100.000% | - | | | (40,825) | | |
| 398 | Miscellaneous Equipment | (861) | 172 | | | | | | | | | | | | 100.000% | - | | | 172 | | |
| | Total Unrecovered Reserve for Amortization - Gas Plant - OR | 340,722 | (68,144) | | | | | | | | | | | | | | | | (68,144) | | |
| Unrecovered Reserve Adjustment for Amortization - Common Plant | | | | | | | | | | | | | | | | | | | | | |
| 391 | Office Furniture and Equipment - Office Furniture and Equipment | 1,358,979 | (271,796) | 100.000% | | | | | | | | | | | - | (130,497) | (60,651) | (39,058) | (16,511) | (25,079) | |
| 391.1 | Office Furniture and Equipment - Computer Hardware | 6,466,193 | (1,293,239) | 98.049% | 0.376% | 1.409% | 0.167% | | | | | | | | - | (625,563) | (285,834) | (187,015) | (77,828) | (116,999) | |
| 391.11 | Office Furniture and Equipment - Computer Hardware | (33,872) | 6,774 | 100.000% | | | | | | | | | | | - | 3,253 | 1,512 | 973 | 412 | 625 | |
| 393 | Stores Equipment | 20,083 | (4,017) | 0.000% | 96.603% | 1.939% | 1.458% | | | | | | | | - | (2,122) | (1,004) | (623) | (269) | - | |
| 394 | Tools, Shop, and Garage Equipment | (8,057) | 1,611 | 91.425% | 0.757% | 0.031% | 7.788% | | | | | | | | - | 714 | 429 | 214 | 118 | 136 | |
| 395 | Laboratory Equipment | 50,762 | (10,152) | 97.920% | 1.929% | 0.114% | 0.036% | | | | | | | | - | (4,886) | (2,270) | (1,462) | (618) | (917) | |
| 397 | Communication Equipment | (3,032,584) | 606,517 | 84.563% | 5.367% | 4.436% | 5.634% | | | | | | | | - | 284,478 | 149,076 | 84,751 | 40,887 | 47,324 | |
| 397.2 | Communication Equipment - Portable | 101,220 | (20,244) | 55.028% | 44.972% | | | | | | | | | | - | (10,185) | (4,734) | (3,021) | (1,277) | (1,028) | |
| 398 | Miscellaneous Equipment | 192,597 | (38,519) | 98.613% | 0.260% | 1.127% | 0.000% | | | | | | | | - | (18,629) | (8,501) | (5,570) | (2,314) | (3,505) | |
| | Total Unrecovered Reserve for Amortization - Common Plant | 5,115,321 | (1,023,064) | | | | | | | | | | | | | (503,436) | (211,976) | (150,810) | (67,400) | (99,442) | |
| Grand Total | | | (1,399,932) | | | | | | | | | | | | | (725,107) | (296,390) | (150,281) | (55,170) | (172,985) | |