

**Avista's Application to Revise its
Natural Gas 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)	