

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

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|---------------|----------------|----------------|---|
| JURISDICTION: | Washington | DATE PREPARED: | 6/2/2000 |
| CASE NO: | UE-991606 | WITNESS: | Don Falkner |
| | UG-991607 | RESPONDER: | Ron McKenzie |
| REQUESTER: | Public Counsel | DEPT: | Rates |
| TYPE: | Data Request | TELEPHONE: | (509) 495-4326 |
| DUE DATE: | 6/2/2000 | FIELD AUDIT: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| REQUEST NO.: | 133 | | |

REQUEST:

Provide a list of all real property sold by Avista since January 1, 1994, other than the Centralia generating plant, the gain or loss on each parcel, and the treatment of those gains or losses in the Company's filing in this proceeding, including a reference to exhibits where the gain or loss is displayed.

RESPONSE:

Attached is a schedule of property dispositions by year for the years 1994 through 1999. No gains or losses are reflected in the Company's filing in this proceeding.

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|-------------------------------------|--------------------------|--------------------------|
| WUTC | | |
| DOCKET NO. | <u>UE-991606</u> | |
| EXHIBIT # | <u>287</u> | |
| ADMIT | W/D | REJECT |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

SCHEDULE 27
Year 1994

1 of 19

OTHER PROPERTY DISPOSITIONS

BOOK

TAX

| | |
|---|---|
| 1 (a) Brief Description of Property Disposed: | Two Frame 7B gas Turbines |
| (b) Permanent Record Reference | SJN07 (August 1992) SJN24 (December 1992) SJN05 April 1991) SJN08 (April 1993) SJN05 (January 1994) |
| (c) Date Property disposed of | |
| (d) Primary Plant Account Credited | 121.00 - Nonutility Property |
| (e) Gross Sale Price | See 1992 Schedule 27 |
| (f) Expense of Sale | \$364,031 |
| (g) Original Cost (by year and by state) | \$13,313,771 |
| (h) Accumulated Depreciation | None |
| (i) Location: | |
| (j) Date of Purchase: | 1990 |
| (k) Gain on Disposition of Property: | (\$76) |
| 2 (a) Brief Description of Property Disposed: | Coeur d'Alene Land and Whse. Sale to Kinney |
| (b) Permanent Record Reference | SJN05 (October 1993) SJN026 (April 1994) |
| (c) Date Property disposed of | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | See 1993 Schedule 27 |
| (f) Expense of Sale | |
| (g) Original Cost (by year and by state) | |
| (h) Accumulated Depreciation | |
| (i) Location: | Kootenai County, Idaho |
| (j) Date of Purchase: | Nov-62 |
| (k) Gain on Disposition of Property: | \$1,346 |
| 3 (a) Brief Description of Property Disposed: | Nine Mile Transmission Line Property |
| (b) Permanent Record Reference | SJN04 (April 1994) |
| (c) Date Property disposed of | 29-Oct-93 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$6,680 |
| (f) Expense of Sale | |
| (g) Original Cost (by year and by state) | \$323 |
| (h) Accumulated Depreciation | None |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase: | 05-Jun-25 |
| (k) Gain on Disposition of Property: | \$6,357 |

| | |
|---|---|
| 4 (a) Brief Description of Property Disposed: | Timber |
| (b) Permanent Record Reference | SJN05 (April 1994) |
| (c) Date Property disposed of | 01-Mar-93 |
| (d) Primary Plant Account Credited | |
| (e) Gross Sale Price | \$141,147 |
| (f) Expense of Sale | \$13,644 |
| (g) Original Cost: | |
| (h) Accumulated Depreciation | |
| (i) Location: | Stevens County, WA |
| (j) Date of Purchase: | |
| (k) Gain on Disposition of Property: | \$127,503 |
| 5 (a) Brief Description of Property Disposed: | Old Hollywood Substation Site |
| (b) Permanent Record Reference | SJN05 (July 1994) |
| (c) Date Property disposed of | 15-Jun-94 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$18,500 |
| (f) Expense of Sale | \$615 |
| (g) Original Cost: | \$1,225 |
| (h) Accumulated Depreciation | |
| (i) Location: | Spokane, WA |
| (j) Date of Purchase: | Oct-1929 |
| (k) Gain on Disposition of Property: | \$16,660 |
| 6 (a) Brief Description of Property Disposed: | Ramsey Road Switching Station Land |
| (b) Permanent Record Reference | SJN03 (July 1994) |
| (c) Date Property disposed of | 01-Apr-94 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$11,200 |
| (f) Expense of Sale | |
| (g) Original Cost: | \$4,705 |
| (i) Location: | Kootenai County, ID |
| (j) Date of Purchase | 21-Feb-85 |
| (k) Gain on Disposition of Property: | \$6,495 |
| 7 (a) Brief Description of Property Disposed: | Portion Beacon-Rathdrum Transmission Line |
| (b) Permanent Record Reference | SJN04 (July 1994) |
| (c) Date Property disposed of | 29-Jun-94 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$27,500 |
| (f) Expense of Sale | \$3,358 |
| (g) Original Cost: | \$109 |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase | 02-Jun-45 |
| (k) Gain on Disposition of Property: | \$24,033 |

8 (a) Brief Description of Property Disposed: Parking lot in Moscow, Idaho

(b) Permanent Record Reference SJN02 (October 1994)

(c) Date Property disposed of Sept. 1994

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$42,500

(f) Expense of Sale \$407

(g) Original Cost: \$432

(h) Accumulated Depreciation None

(i) Location Latah County, ID

(j) Date of Purchase 22-May-14

(k) Gain on Disposition of Property \$41,661

9 (a) Brief Description of Property Disposed: Old Rockwood Substation Property

(b) Permanent Record Reference SJN06 (October 1994)

(c) Date Property disposed of Oct-1994

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$21,000

(f) Expense of Sale

(g) Original Cost: \$2,356

(h) Accumulated Depreciation None

(i) Location: Spokane County, WA

(j) Date of Purchase: 06-Oct-26

(k) Gain on Disposition of Property: \$18,644

10 (a) Brief Description of Property Disposed: Land along 29th Avenue, Spokane, WA

(b) Permanent Record Reference SJN04 (October 1994)

(c) Date Property disposed of 10-Oct-94

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$1,218

(f) Expense of Sale

(g) Original Cost: \$523

(i) Location: Spokane County, WA

(j) Date of Purchase: Jun-1940

(k) Gain on Disposition of Property: \$695

11 (a) Brief Description of Property Disposed: Clarkston Office Building and Land

(b) Permanent Record Reference SJN02 (August 1993)
SJ026 (November 1994)

(c) Date Property disposed of

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price See 1993 Schedule 27

(f) Expense of Sale

(g) Original Cost:

(i) Location: Asotin County, WA

(j) Date of Purchase:

(k) Gain on Disposition of Property: (\$550)

12 (a) Brief Description of Property Disposed: Propane Inventory at Peak Shaving Plant

(b) Permanent Record Reference SJN04 (March 1994)

(c) Date Property disposed of Feb-1994

(d) Primary Plant Account Credited 164.27 Gas Stored

(e) Gross Sale Price \$149,776

(f) Expense of Sale

(g) Original Cost: \$178,444

(i) Location: Medford, Or

(j) Date of Purchase: Various

(k) Loss on Disposition of Property: \$28,668

13 (a) Brief Description of Property Disposed: Land in Roseburg, OR

(b) Permanent Record Reference SJN04 (May 1994)

(c) Date Property disposed of Sept. 30, 1993

(d) Primary Plant Account Credited 389.20 Land in Fee General Plant

(e) Gross Sale Price

(f) Expense of Sale

(g) Original Cost: \$1,900

(i) Location: Douglas County, OR

(j) Date of Purchase

(k) Loss on Disposition of Property: \$1,900

14 (a) Brief Description of Property Disposed: Materials from the Shawnee Transmission Project

(b) Permanent Record Reference SJN02 (May 1994)

(c) Date Property disposed of Various

(d) Primary Plant Account Credited

(e) Gross Sale Price \$47,428

(f) Expense of Sale \$2,616

(g) Original Cost: \$85,505

(i) Location: Spokane County, WA

(j) Date of Purchase Various

(k) Loss on Disposition of Property: \$40,693

15 (a) Brief Description of Property Disposed: Materials from the Shawnee Transmission Project

(b) Permanent Record Reference SJN026 (May 1994)

(c) Date Property disposed of Various

(d) Primary Plant Account Credited

(e) Gross Sale Price \$1,148

(f) Expense of Sale

(g) Original Cost: \$521

(i) Location: Spokane County, WA

(j) Date of Purchase Various

(k) Gain on Disposition of Property: \$627

16 (a) Brief Description of Property Disposed: Property in Highland Park Addition

(b) Permanent Record Reference SJN05 (June 1994)

(c) Date Property disposed of 05-Jan-94

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price

(f) Expense of Sale

(g) Original Cost: \$12

(i) Location: Spokane County, WA

(j) Date of Purchase 1892

(k) Loss on Donation of Property: \$12

17 (a) Brief Description of Property Disposed: Elk City Storage Building

(b) Permanent Record Reference SJN03 (October 1994)
SJN02 (December 1994)

(c) Date Property disposed of 31-Aug-94

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price

(f) Expense of Sale

(g) Original Cost: \$7,068

(h) Accumulated Depreciation \$2,323

(i) Location: Idaho County, ID

(j) Date of Purchase 09-Aug-73

(k) Loss on Donation of Property: \$4,745

18 (a) Brief Description of Property Disposed: Tract of land for proposed service center

(b) Permanent Record Reference SJN01 (October 1994)

(c) Date Property disposed of 09-May-94

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$110,000

(f) Expense of Sale \$9,568

(g) Original Cost: \$117,033

(h) Accumulated Depreciation None

(i) Location: Kootenai County, ID

(j) Date of Purchase 09-Dec-86

(k) Loss on Disposition of Property \$16,601

Note: An entry in October 1994 (SJN006) was credited to Account 421.10 Gain on Disposition in error in the amount of \$2,214

An entry in June 1994 (SJ023) was debited to Account 421.20 Loss on Disposition in error in the amount of \$2,296

SCHEDULE 27
Year 1995

6 of 19

OTHER PROPERTY DISPOSITIONS

| | <u>BOOK</u> | <u>TAX</u> |
|---|----------------------------------|------------|
| (a) Brief Description of Property Disposed: | Noxon non-operating Property | |
| (b) Permanent Record Reference | SJN04 (June 1995) | |
| (c) Date Property disposed of | | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property | |
| (e) Gross Sale Price | \$8,450 | |
| (f) Expense of Sale | | |
| (g) Original Cost (by year and by state) | \$590 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Sanders County, MT | |
| (j) Date of Purchase: | 1957 | |
| (k) Gain on Disposition of Property: | \$7,860 | |
| 2 (a) Brief Description of Property Disposed: | Property near Waterworks & Surro | |
| (b) Permanent Record Reference | SJN03 (November 1995) | |
| (c) Date Property disposed of | | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property | |
| (e) Gross Sale Price | \$37,832 | |
| (f) Expense of Sale | | |
| (g) Original Cost (by year and by state) | \$1,286 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Spokane County, Washington | |
| (j) Date of Purchase: | May 42 and Jan 62 | |
| (k) Gain on Disposition of Property: | \$36,546 | |
| 3 (a) Brief Description of Property Disposed: | Noxon non-operating Property | |
| (b) Permanent Record Reference | SJN01 (December 1995) | |
| (c) Date Property disposed of | 04-Oct-95 | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property | |
| (e) Gross Sale Price | \$2,000 | |
| (f) Expense of Sale | | |
| (g) Original Cost (by year and by state) | \$21 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Sanders County, MT | |
| (j) Date of Purchase: | 07-Dec-71 | |
| (k) Gain on Disposition of Property: | \$1,979 | |

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|---|--------------------------------------|
| 4 (a) Brief Description of Property Disposed: | Portion Marshall Substation Property |
| (b) Permanent Record Reference | SJN06 (November 1995) |
| (c) Date Property disposed of | 08-Sep-95 |
| (d) Primary Plant Account Credited | |
| (e) Gross Sale Price | \$2,250 |
| (f) Expense of Sale | |
| (g) Original Cost: | |
| (h) Accumulated Depreciation | None |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase: | 31-Mar-82 |
| (k) Loss on Disposition of Property: | \$594 |

Items 5 & 6 were not given to Sheila as Schedule 27 transactions. They were reported to Jeannie Schmidt for her reports only.

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|---|----------------------------|
| 5 (a) Brief Description of Property Disposed: | Medford Office Building |
| (b) Permanent Record Reference | SJN06 (January 1995) |
| (c) Date Property disposed of | 12-Dec-94 |
| (d) Primary Plant Account Credited | 121.80 Nonutility Property |
| (e) Gross Sale Price | \$305,110 |
| (f) Expense of Sale | |
| (g) Original Cost: | \$286,891 |
| (h) Accumulated Depreciation | \$88,510 |
| (i) Location: | Jackson County, OR |
| (j) Date of Purchase: | |
| (k) Gain on Disposition of Property: | \$106,729 |

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|---|----------------------------|
| 6 (a) Brief Description of Property Disposed: | LaGrande Office Building |
| (b) Permanent Record Reference | SJN03 (June 1995) |
| (c) Date Property disposed of | 05-Jun-95 |
| (d) Primary Plant Account Credited | 121.80 Nonutility Property |
| (e) Gross Sale Price | \$80,000 |
| (f) Expense of Sale | \$558 |
| (g) Original Cost: | \$40,020 |
| (h) Accumulated Depreciation | \$2,368 |
| (i) Location: | Josephine County, OR |
| (j) Date of Purchase: | |
| (k) Gain on Disposition of Property: | \$41,791 |

SCHEDULE 27
Year 1996

9 of 19

OTHER PROPERTY DISPOSITIONS

| | <u>BOOK</u> | <u>TAX</u> |
|---|-------------------------------------|------------|
| (a) Brief Description of Property Disposed: | Colver Road, Jackson County, Oregon | |
| (b) Permanent Record Reference | SJN02 (February 1996) | |
| (c) Date Property disposed of | Jan-95 | |
| (d) Primary Plant Account Credited | 121.80 Nonutility Property | |
| (e) Gross Sale Price | \$400 | |
| (f) Expense of Sale | | |
| (g) Original Cost (by year and by state) | \$433 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Jackson County, OR | |
| (j) Date of Purchase: | 1963 | |
| (k) Loss on Disposition of Property: | \$33 | |

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|---|--------------------------------|--|
| 2 (a) Brief Description of Property Disposed: | Portion Washtucna Sub Property | |
| (b) Permanent Record Reference | SJN04 (June 1996) | |
| (c) Date Property disposed of | 06-14-1996 | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property | |
| (e) Gross Sale Price | \$10,000 | |
| (f) Expense of Sale | \$174 | |
| (g) Original Cost (by year and by state) | \$20,290 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Adams County, WA | |
| (j) Date of Purchase: | Oct-86 | |
| (k) Loss on Disposition of Property: | \$10,464 | |

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|---|--------------------------------|--|
| 3 (a) Brief Description of Property Disposed: | Lot 26 Summer Sun 2nd Addition | |
| (b) Permanent Record Reference | SJN03 (December 1996) | |
| (c) Date Property disposed of | 19-Nov-96 | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property | |
| (e) Gross Sale Price | \$29,000 | |
| (f) Expense of Sale | \$2,504 | |
| (g) Original Cost (by year and by state) | \$27,480 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Spokane County, WA | |
| (j) Date of Purchase: | 17-May-94 | |
| (k) Loss on Disposition of Property: | \$984 | |

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|---|--------------------------------------|--|
| 4 (a) Brief Description of Property Disposed: | Pullman City Substation ² | |
| (b) Permanent Record Reference | SJN05 (June 1996) | |
| (c) Date Property disposed of | 14-May-96 | |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property | |
| (e) Gross Sale Price | \$25,000 | |
| (f) Expense of Sale | | |
| (g) Original Cost: | \$917 | |
| (h) Accumulated Depreciation | None | |
| (i) Location: | Whitman County, WA | |
| (j) Date of Purchase: | 03-Nov-22 | |
| (k) Gain on Disposition of Property: | \$24,083 | |

5 (a) Brief Description of Property Disposed: Pend Oreille Line

(b) Permanent Record Reference SJN03 (June 1996)

(c) Date Property disposed of 10-Apr-96

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$6,196

(f) Expense of Sale

(g) Original Cost: \$436

(h) Accumulated Depreciation

(i) Location: Kootenai County, ID

(j) Date of Purchase: 08-Oct-10

(k) Gain on Disposition of Property: \$5,760

6 (a) Brief Description of Property Disposed: Harvard Rd, Liberty Lake Area

(b) Permanent Record Reference SJN03 (October 1996)

(c) Date Property disposed of 19-Jan-96

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$250

(f) Expense of Sale

(g) Original Cost: \$8

(h) Accumulated Depreciation

(i) Location: Spokane County, WA

(j) Date of Purchase: 09-Oct-67

(k) Gain on Disposition of Property: \$242

Items 7 & 8 were not given to Sheila as Schedule 27 transactions. They were reported to Jeannie Schmidt for her reports only.

(a) Brief Description of Property Disposed: Steam Heat Plant Building

(b) Permanent Record Reference SJN01 9/96 & SJN05 10/96

(c) Date Property disposed of Mar-96

(d) Primary Plant Account Credited 121.00 Nonutility Property

(e) Gross Sale Price \$359,838 (transferred to Limited Liability Partnership)

(f) Expense of Sale

(g) Original Cost: \$359,838

(h) Accumulated Depreciation \$34,974

(i) Location: Spokane County, WA

(j) Date of Purchase: Various

(k) Gain on Disposition of Property:

8 (a) Brief Description of Property Disposed: Distribution Facilities

(b) Permanent Record Reference SJ026 (December 1996)

(c) Date Property disposed of 31-Oct-96

(d) Primary Plant Account Credited 364, 365, 368, 369

(e) Gross Sale Price \$8,600

(f) Expense of Sale

(g) Original Cost: \$7,124

(h) Accumulated Depreciation (Estimate) \$5,719

(i) Location: Cheney, Spokane County, WA

(j) Date of Purchase: Various

(k) Gain on Disposition of Property: \$7,195

SCHEDULE 27
Year 1997

11 of 19

OTHER PROPERTY DISPOSITIONS

BOOK

TAX

| | |
|---|---|
| 1 (a) Brief Description of Property Disposed: | Downriver Property |
| (b) Permanent Record Reference | SJN14, July 1997 |
| (c) Date Property disposed of | Apr-97 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$0 |
| (f) Expense of Sale | |
| (g) Original Cost (by year and by state) | \$1,239 |
| (h) Accumulated Depreciation | None |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase: | 1948 |
| (k) Loss on Disposition of Property: | \$1,239 |
| 2 (a) Brief Description of Property Disposed: | Portion Marshall Substation Property |
| (b) Permanent Record Reference | SJN13, July 1997 |
| (c) Date Property disposed of | 12-19-1996 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$22,994 |
| (f) Expense of Sale | \$698 |
| (g) Original Cost (by year and by state) | \$24,755 |
| (h) Accumulated Depreciation | None |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase: | Mar-82 |
| (k) Loss on Disposition of Property: | \$2,459 |
| 3 (a) Brief Description of Property Disposed: | Lot 2 Serenity Woods |
| (b) Permanent Record Reference | SJN11 |
| (c) Date Property disposed of | 26-Jun-97 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| (e) Gross Sale Price | \$57,000 |
| (f) Expense of Sale | \$4,958 |
| (g) Original Cost (by year and by state) | \$60,000 |
| (h) Accumulated Depreciation | None |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase: | May-94 |
| (k) Loss on Disposition of Property: | \$7,958 |
| 4 (a) Brief Description of Property Disposed: | Materials from the Shawnee Transmission Project |
| (b) Permanent Record Reference | SJN10, December 1997 |
| (c) Date Property disposed of | Various |
| (d) Primary Plant Account Credited | |
| (e) Gross Sale Price | \$384,543 |
| (f) Expense of Sale | \$12,984 |
| (g) Original Cost (by year and by state) | \$1,175,849 |
| (h) Accumulated Depreciation | None |
| (i) Location: | Spokane County, WA |
| (j) Date of Purchase: | Various |
| (k) Loss on Disposition of Property: | \$804,290 |

5 (a) Brief Description of Property Disposed: Lot 27 Summer Sun Addn

(b) Permanent Record Reference SJN16, July 1997
 (c) Date Property disposed of 15-Jul-97
 (d) Primary Plant Account Credited 121.00 Nonutility Property
 (e) Gross Sale Price \$31,900
 (f) Expense of Sale \$2,796
 (g) Original Cost: \$27,480
 (h) Accumulated Depreciation None

(i) Location: Spokane County, WA

(j) Date of Purchase: 17-May-94

(k) Gain on Disposition of Property: \$1,624

6 (a) Brief Description of Property Disposed: Portion of Beacon-Francis & Cedar Transmission Line

(b) Permanent Record Reference SJN12, July 1997
 (c) Date Property disposed of 03-Jun-97
 (d) Primary Plant Account Credited 121.00 Nonutility Property
 (e) Gross Sale Price \$2,500
 (f) Expense of Sale
 (g) Original Cost: \$1,226
 (h) Accumulated Depreciation

(i) Location: Spokane County, WA

(j) Date of Purchase: 03-Mar-75

(k) Gain on Disposition of Property: \$1,274

7 (a) Brief Description of Property Disposed: Lot 25 Summer Sun Addn

(b) Permanent Record Reference SJN07, November 1997
 (c) Date Property disposed of 01-Oct-97
 (d) Primary Plant Account Credited 121.00 Nonutility Property
 (e) Gross Sale Price \$30,900
 (f) Expense of Sale \$2,856
 (g) Original Cost: \$27,480
 (h) Accumulated Depreciation

(i) Location: Spokane County, WA

(j) Date of Purchase: 17-May-94

(k) Gain on Disposition of Property: \$564

SCHEDULE 27
Year 1998

13 of 19

OTHER PROPERTY DISPOSITIONS

BOOK

TAX

- 1 (a) Brief Description of Property Disposed: Lot 4 Serenity Woods
- (b) Permanent Record Reference SJN06 May 1998
(c) Date Property disposed of May-98
(d) Primary Plant Account Credited 121.00 Nonutility Property
(e) Gross Sale Price \$57,500
(f) Expense of Sale \$5,309
(g) Original Cost (by year and by state) \$60,000
(h) Accumulated Depreciation None
- (i) Location: Spokane County, WA
- (j) Date of Purchase: May-94
- (k) Loss on Disposition of Property: \$7,809
- 2 (a) Brief Description of Property Disposed: Lot 5 Serenity Woods
- (b) Permanent Record Reference SJN02 May 1998
(c) Date Property disposed of 03-18-1998
(d) Primary Plant Account Credited 121.00 Nonutility Property
(e) Gross Sale Price \$54,000
(f) Expense of Sale \$4,837
(g) Original Cost (by year and by state) \$60,000
(h) Accumulated Depreciation None
- (i) Location: Spokane County, WA
- Date of Purchase: May-94
- (k) Loss on Disposition of Property: \$10,837
- 3 (a) Brief Description of Property Disposed: Lot 3 Serentiy Woods
- (b) Permanent Record Reference SJN03 May 1998
(c) Date Property disposed of 01-Apr-98
(d) Primary Plant Account Credited 121.00 Nonutility Property
(e) Gross Sale Price \$57,500
(f) Expense of Sale \$5,167
(g) Original Cost (by year and by state) \$60,000
(h) Accumulated Depreciation None
- (i) Location: Spokane County, WA
- (j) Date of Purchase: May-94
- (k) Loss on Disposition of Property: \$7,667
- 4 (a) Brief Description of Property Disposed: Lot 24 Summer Sun
- (b) Permanent Record Reference SJN03 August 1998
(c) Date Property disposed of 06-Feb-98
(d) Primary Plant Account Credited
(e) Gross Sale Price \$27,500
(f) Expense of Sale \$2,561
(g) Original Cost (by year and by state) \$27,480
(h) Accumulated Depreciation None
- (i) Location: Spokane County, WA
- (j) Date of Purchase: May-94
- (k) Loss on Disposition of Property: \$2,541

5 (a) Brief Description of Property Disposed:

Ptn Lot 23 Summer Sun

14 of 19

| | |
|--------------------------------------|----------------------------|
| (b) Permanent Record Reference | SJN11 September 1998 |
| (c) Date Property disposed of | 12-Aug-94 |
| (d) Primary Plant Account Credited | 121.00 Nonutility Property |
| Gross Sale Price | \$19,000 |
| Expense of Sale | \$0 |
| (g) Original Cost: | \$6,684 |
| (h) Accumulated Depreciation | None |
| | |
| (i) Location: | Spokane County, WA |
| | |
| (j) Date of Purchase: | May-94 |
| | |
| (k) Gain on Disposition of Property: | \$12,316 |

OTHER PROPERTY DISPOSITIONS

BOOK

TAX

- 1 (a) Brief Description of Property Disposed: Lot 2, Block 2, Town of Troy
- (b) Permanent Record Reference SJN11 February 1999
(c) Date Property disposed of March 30, 1998
(d) Primary Plant Account Credited 121.00 Nonutility Property
(e) Gross Sale Price \$0
(f) Expense of Sale \$0
(g) Original Cost (by year and by state) \$132
(h) Accumulated Depreciation None
- (i) Location: Town of Troy, Latah County, State of Idaho
- (j) Date of Purchase: January 7, 1918
- (k) Loss on Disposition of Property: \$132
- 2 (a) Brief Description of Property Disposed: Portion of NW/4 NW/4 Sec. 2 - Twp 48 N -
Range 2 east B.M.
- (b) Permanent Record Reference SJN10 February 1999
(c) Date Property disposed of August 10, 1998
(d) Primary Plant Account Credited
(e) Gross Sale Price \$1,900
(f) Expense of Sale \$0
(g) Original Cost (by year and by state) \$0
(h) Accumulated Depreciation None
- (i) Location: Smeltonville, Shoshone County, State of Idaho
- Date of Purchase: August 30, 1956
- (k) Gain on Disposition of Property: \$1,900
- 3 (a) Brief Description of Property Disposed: Ptn Govt Lot 6, Sec 4-Twp 46N-Rge 3 W of Boise Meridian
- (b) Permanent Record Reference SJN09 February 1999
(c) Date Property disposed of June 17, 1998
(d) Primary Plant Account Credited 121.00 Nonutility Property
(e) Gross Sale Price \$0
(f) Expense of Sale \$0
(g) Original Cost (by year and by state) \$840
(h) Accumulated Depreciation None
- (i) Location: County of Benewah, State of Idaho
- (j) Date of Purchase: January 14, 1926
- (k) Loss on Disposition of Property: \$840
- 4 (a) Brief Description of Property Disposed: N 100' ptn thereof of NW/4 NE/4 Sec. 36 - Twp 25N -
Rge 42 EWM lying W of Hwy 195 & E of Marshall Rd
- (b) Permanent Record Reference SJN03 February 1999
(c) Date Property disposed of May 6, 1998
(d) Primary Plant Account Credited
(e) Gross Sale Price \$500
(f) Expense of Sale \$0
(g) Original Cost (by year and by state) \$0
(h) Accumulated Depreciation None
- Location: City of Spokane, County of Spokane, State of Washington
- (j) Date of Purchase: February 25, 1910
- (k) Gain on Disposition of Property: \$500

- 5 (a) Brief Description of Property Disposed: Meyers Falls Facility located in Stevens County, WA.
- (b) Permanent Record Reference SJN09 March 1999
 - (c) Date Property disposed of 1999
 - (d) Primary Plant Account Credited
 - (e) Gross Sale Price \$309,358
 - (f) Expense of Sale
 - (g) Original Cost (by year and by state) \$824,208
 - (h) Accumulated Depreciation \$284,009
- (i) Location: Stevens County, WA
- (j) Date of Purchase: 1915
- (k) Loss on Disposition of Property: \$230,840
-
- 6 (a) Brief Description of Property Disposed: Ptn of TR 167, Orchard Ave Addn in E/4 Sec. 12-25N-43 EWM
- (b) Permanent Record Reference SJN27 December 1999
 - (c) Date Property disposed of October 12, 1999
 - (d) Primary Plant Account Credited 121.00 Nonutility
 - (e) Gross Sale Price \$14,300
 - (f) Expense of Sale \$0
 - (g) Original Cost (by year and by state) \$2,577
 - (h) Accumulated Depreciation None
- (i) Location: City of Spokane, County of Spokane, State of Washington
- (j) Date of Purchase: June 29, 1956
- (k) Gain on Disposition of Property: \$11,723
-
- 7 (a) Brief Description of Property Disposed: Ptn of Lots 11 & 12, Block 10, Orchard Park Addn in the SW/4 of Sec 12 - Twp 25 N - Rge 43 EWM
- (b) Permanent Record Reference SJN27 December 1999
 - (c) Date Property disposed of April 27, 1999
 - (d) Primary Plant Account Credited 121.00 Nonutility
 - (e) Gross Sale Price \$5,442
 - (f) Expense of Sale \$0
 - (g) Original Cost: \$16
 - (h) Accumulated Depreciation None
- (i) Location: County of Spokane, State of Washington
- (j) Date of Purchase: August 7, 1923
- (k) Gain on Disposition of Property: \$5,426
-
- 8 (a) Brief Description of Property Disposed: Ptn of Lots 1-7, Blk 81, Parkwater Addn, in SE/4 of Sec. 11-25N - 43 EWM, Spokane Co., WA
- (b) Permanent Record Reference SJN27 December 1999
 - (c) Date Property disposed of April 27, 1999
 - (d) Primary Plant Account Credited 121.00 Nonutility
 - (e) Gross Sale Price \$8,000
 - (f) Expense of Sale \$0
 - (g) Original Cost: \$33.21
 - (h) Accumulated Depreciation None
- (i) Location: County of Spokane, State of Washington
- (j) Date of Purchase: July 1956
- (k) Gain on Disposition of Property: \$7,967

- 9 (a) Brief Description of Property Disposed: Lots 9 & 10, Block 38, Addn to Town of Sprague
- (b) Permanent Record Reference SJN27 December 1999
 (c) Date Property disposed of April 14, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$1,151
 (f) Expense of Sale \$0
 (g) Original Cost: \$662
 (h) Accumulated Depreciation None
- (i) Location: Town of Sprague, Lincoln County, State of Washington
- (j) Date of Purchase: 4/22/1908, January 3, 1914
- (k) Gain on Disposition of Property: \$489
- 10 (a) Brief Description of Property Disposed: Lot 23 & S 10' Lot 24, Blk 1, Summer Sun 2nd Addn in SE/4 Sec 35 - 27 N - Rge 43 EWM
- (b) Permanent Record Reference SJN27 December 1999
 (c) Date Property disposed of February 17, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$23,523
 (f) Expense of Sale \$0
 (g) Original Cost: \$20,796
 (h) Accumulated Depreciation None
- (i) Location: County of Spokane, State of Washington
- (j) Date of Purchase: December of 1995
- (k) Gain on Disposition of Property: \$2,727
- 11 (a) Brief Description of Property Disposed: Ptn of SE/4 of Sec 6 - 48 N - 3 EBM, City of Kellogg
- (b) Permanent Record Reference SJN27 December 1999
 (c) Date Property disposed of February 11, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$3,000
 (f) Expense of Sale \$0
 (g) Original Cost: \$1,000
 (h) Accumulated Depreciation None
- (i) Location: City of Kellogg, County of Shoshone, State of Idaho
- (j) Date of Purchase: August 30, 1956
- (k) Gain on Disposition of Property: \$2,000
- 12 (a) Brief Description of Property Disposed: Ptn of SW/4 SW/4 of Sec 8 - 22 N - 36 EWM
- (b) Permanent Record Reference SJN27 December 1999
 (c) Date Property disposed of March 24, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$6,550
 (f) Expense of Sale \$0
 (g) Original Cost: \$34,957
 (h) Accumulated Depreciation None
- (i) Location: County of Lincoln, State of Washington
- (j) Date of Purchase: May 2, 1986
- (k) Loss on Disposition of Property: \$28,407

13 (a) Brief Description of Property Disposed: Ptn of E/2 & Ptn of W/2, Tract 225, Opportunity, in the NE/4 of Sec 20 - 25 N - 44 EWM
 SJN27 December 1999

(b) Permanent Record Reference
 (c) Date Property disposed of December 24, 1998
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$736
 (f) Expense of Sale \$0
 (g) Original Cost: \$1,061
 (h) Accumulated Depreciation None

(i) Location: County of Spokane, State of Washington

(j) Date of Purchase: January 30, 1992

(k) Loss on Disposition of Property: \$325

14 (a) Brief Description of Property Disposed: Lot 8, Block 5 Carlins Addn to Spokane in NW/4 Sec 7 - Twp 25 N - Rge 43 E
 SJN27 December 1999

(b) Permanent Record Reference
 (c) Date Property disposed of January 15, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$14,724
 (f) Expense of Sale \$0
 (g) Original Cost: \$862
 (h) Accumulated Depreciation None

(i) Location: City of Spokane, County of Spokane, State of Washington

(j) Date of Purchase: July 27, 1921

(k) Gain on Disposition of Property: \$13,861

15 (a) Brief Description of Property Disposed: Lot 21, Block 1, Bishops Addn to Town of Medical Lake in SW/4 Sec 18 - 24 N - 41 EWM
 SJN27 December 1999

(b) Permanent Record Reference
 (c) Date Property disposed of February 3, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$0
 (f) Expense of Sale \$0
 (g) Original Cost: \$99
 (h) Accumulated Depreciation None

(i) Location: Bishop's Addition to the Town of Medical Lake, Spokane County, State of Washington

(j) Date of Purchase: December 24, 1904

(k) Loss on Disposition of Property: \$99

16 (a) Brief Description of Property Disposed: Lot M-3, Schweitzer Mountain Community in NE/4 of Sec 20 - 58 N - 2 WBM
 SJN27 December 1999

(b) Permanent Record Reference
 (c) Date Property disposed of December 17, 1999
 (d) Primary Plant Account Credited 121.00 Nonutility
 (e) Gross Sale Price \$218,087
 (f) Expense of Sale \$0
 (g) Original Cost: \$170,321
 (h) Accumulated Depreciation None

(i) Location: Bonner County, State of Idaho

(j) Date of Purchase: March of 1996

(k) Gain on Disposition of Property: \$47,766

17 (a) Brief Description of Property Disposed: Ptn of SE/4 in Sec 10 - Twp 25 N - Rge 43 EWM

| | |
|------------------------------------|---------------------|
| (b) Permanent Record Reference | SJN27 December 1999 |
| (c) Date Property disposed of | July 16, 1999 |
| (d) Primary Plant Account Credited | 121.00 Nonutility |
| (e) Gross Sale Price | \$609,535 |
| (f) Expense of Sale | \$0 |
| (g) Original Cost: | \$112,842 |
| (h) Accumulated Depreciation | None |

(i) Location: County of Spokane, State of Washington

(j) Date of Purchase: May 9, 1968, March 14, 1962, February 15, 1966, March 8, 1962

(k) Gain on Disposition of Property: \$496,693

18 (a) Brief Description of Property Disposed: Obsolete computers

| | |
|------------------------------------|-------------------------------|
| (b) Permanent Record Reference | SJ006, Various Months in 1999 |
| (c) Date Property disposed of | Various Months in 1999 |
| (d) Primary Plant Account Credited | |
| (e) Gross Sale Price | \$23,716 |
| (f) Expense of Sale | |
| (g) Original Cost: | \$0 |
| (h) Accumulated Depreciation | |

(i) Location:

(j) Date of Purchase:

(k) Gain on Disposition of Property: \$23,716