

**Avista's Application to Revise its
Natural Gas Book Depreciation Rates**

**Attachment B-2: General Plant
Reserve Adjustment**

Attachment B-2: General Plant Reserve Adjustment

Common Plant Reserve Adjustment
Amortization

GD. Reserve Adjustment Allocation. w/JSnumbers. Proposed Solution

		Total Adjustment	Annual Amortization (5 yrs)	Factor	Allocation Rates					Allocated Amortization Rates on Depr Expense					
					WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas	WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas	
Direct	GD.WA	(4,361)	(872)	4		100.000%					-	(872)	-	-	-
	GD.ID	47,320	9,464	4				100.000%			-	-	9,464	-	-
	GD.OR	(407,915)	(81,583)	4					100.000%		-	-	-	(81,583)	-
Allocated	GD.AA	(118,108)	(23,622)	8		49.742%		18.994%		31.264%	-	(11,750)	-	(4,487)	(7,385)
	GD.AN	(54,304)	(10,861)	4		72.367%		27.633%			-	(7,860)	-	(3,001)	-
		<u>(537,368)</u>													
		(0)													

ED. Reserve Adjustment Allocation. NoGL. w/JSnumbers. Proposed Solution

Direct	ED.WA	1,135,990	227,198	4	100.000%						227,198	-	-	-	-
	ED.ID	510,514	102,103	4			100.000%				-	-	102,103	-	-
Allocated	ED.AN	<u>(93,470)</u>	(18,694)	4	66.501%		33.499%				(12,432)	-	(6,262)	-	-
		1,553,034													
		(0) <i>*imm</i>													

CD. General Plant Reserve Adjustment. w/JSnumbers. Proposed Solution

Allocated	CD.AA	(10,394,638)	(2,078,928)	4	47.013%	14.638%	23.682%	5.590%	9.077%		(977,366)	(304,313)	(492,332)	(116,212)	(188,704)	-
	CD.AN	1,202,408	240,482	4	51.657%	16.153%	26.022%	6.168%	0.000%		124,226	38,845	62,578	14,833	-	-
	CD.ID	901,240	180,248	4			77.679%	22.321%			-	-	140,015	40,233	-	-
	CD.WA	<u>1,061,196</u>	212,239	4	77.679%	22.321%					164,865	47,374	-	-	-	-
		(7,229,793)														
		0 <i>*imm</i>														

	WA - Elec	WA - Gas	ID - Elec	ID - Gas	OR - Gas
Direct	227,198	(872)	102,103	9,464	(81,583)
Allocated	<u>(700,707)</u>	<u>(237,704)</u>	<u>(296,001)</u>	<u>(68,634)</u>	<u>(196,089)</u>
	(473,509)	(238,576)	(193,898)	(59,170)	(277,672)