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## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-19\_\_\_\_

EXH. JDM-9

JOSEPH D. MILLER

REPRESENTING AVISTA CORPORATION

Sumcost
Company Base Case UG-19\_\_\_\_

AVISTA UTILITIES Cost of Service General Summary For the Twelve Months Ended December 31, 2018 Natural Gas Utility Washington Jurisdiction

		i oi tiie	1 44 C	AVE MONUTS LINGS	o December of	, 2010		
	(b)  Description	(c) (d)	(e)	(ľ) System Total	(g) General Service Sch 101	(h) Large General Service Sch 111/112	(i) Interruptible Service Sch 131/132	(j) Transportation Service Sch 146
	Plant In Service					-		
1	Production Plant							
2	Underground Storage Plant			29,042,000	19,734,146	8,550,079	150,740	607,035
3	Distribution Plant			494,596,000	392,371,610	75,575,383	937,748	25,711,259
4	Intangible Plant			33,135,000	28,799,771	3,384,134	41,868	909,227
5	General Plant			105,780,000	92,581,114	10,375,348	128,316	2,695,221
6	Total Plant In Service			662,553,000	533,486,641	97,884,945	1,258,673	29,922,741
	Accum Depreciation							
7	Production Plant							
8	Underground Storage Plant			(11,482,000)	-7,802,061	-3,380,346	-59,597	-239,996
9	Distribution Plant			(148,333,000)	-118,631,617	-21,958,128	-272,404	-7,470,851
10	Intangible Plant			(10,461,000)	-9,103,536	-1,060,914	-13,125	-283,425
11	General Plant			(24,728,000)	-21,642,520	-2,425,426	-29,996	-630,057
12	Total Accumulated Depreciation			(195,004,000)	(157,179,735)	(28,824,815)	(375,121)	(8,624,329)
13	Net Plant			467,549,000	376,306,906	69,060,131	883,552	21,298,412
	Accumulated Deferred FIT			(89,888,000)	-72,377,677	-13,279,967	-170,763	4,059,593
	Miscellaneous Rate Base			21,330,000	17,327,992	3,464,075	56,280	481,652
16	Total Rate Base			398,991,000	321,257,221	59,244,238	769,069	17,720,472
17	Revenue From Retail Rates			91,987,000	71,131,816	17,418,557	201,030	3,235,597
18	Other Operating Revenues			2,053,000	1,691,772	259,781	2,949	98,498
19	Total Revenues			94,040,000	72,823,587	17,678,338	203,979	3,334,096
	Operating Expenses							
20	Purchased Gas Costs			999,000	674,600	287,197	4,964	32,239
21	Underground Storage Expenses			1,532,000	1,041,000	451,027	7,952	32,022
22	Distribution Expenses			12,998,000	10,781,868	1,669,639	20,599	525,893
23	Customer Accounting Expenses			7,097,000	6,880,848	199,687	945	15,520
24	Customer Information Expenses			1,259,000	1,235,218	23,461	15	305
25	Sales Expenses			1,000	981	19	0	0
26	Admin & General Expenses			15 <u>.</u> 631,000	13,645,284	1,561,671	19,291	404,75 <u>4</u>
27	Total O&M Expenses			39,517,000	34,259,800	4,192,701	53,766	1,010,733
28 29	Taxes Other Than Income Taxes Depreciation Expense			7,929,000	6,186,443	1,384,189	16,950	341,418
30				426,000	289,469	125,416	2,211	8,904
31	Distribution Plant Depreciation			11,827,000	9,443,538	1,771,253	21,878	590,331
	General Plant Depreciation			5,584,000	4,887,247	547,702	6,774	142,278
	Amortization of Intangible Plant			6,690,000	6,172,599	405,413	5,015	106,974
34	Total Depr & Amort Expense			24,527,000	20,792,852	2,849,764	35,878	848,487
	Income Tax			1,832,000	516,154	1,198,655	12,038	105,153
36	Total Operating Expenses			73,805,000	61,755,249	9,625,329	118,631	2,305,791
37	Net Income			20,235,000	11,068,338	8,053,010	85,348	1,028,304
38	Rate of Return			5 07%	3,45%	13 59%	11 10%	5 80%
	Return Ratio			1.00	0.68	2 68	2.19	1.14
40	Interest Expense			10,254,000	8,256,255	1,522,567	19,765	455,413

Sumcost Company Base Case UG-19\_\_\_\_ AVISTA UTILITIES Summary by Function with Margin Analysis For the Twelve Months Ended December 31, 2018 Natural Gas Utility Washington Jurisdiction

	For the Twe	THE MOTITIES ETTOE		•		
	(b) (c) (d) (e)	(f)	(g) General	(h) Large General Service	(i) Interruptible Service	(j) Transportation Service
	Description	System Total	Service Sch 101	Sch 111/112		Sch 146
	Functional Cost Components at Current Rates Production	1,048,467	708,004	301,418	5,210	33,836
	Underground Storage	4,180,242	2,269,867	1,798,921	28,180	83,274
	Distribution	53,535,058	39,813,405	11,300,473	121,381	2,299,799
	Common	33,223,233	28,340,539	4,017,745	46,260	818,689
5	Total Current Rate Revenue  Exclude Cost of Gas w / Revenue Exp.	<b>91,987,000</b> 0	<b>71,131,816</b> 0	17,418,557 0	<b>201,030</b>	<b>3,235,597</b>
7	Total Margin Revenue at Current Rates	91,987,000	71,131,816	17,418,557	201,030	3,235,597
	_					
	Margin per Therm at Current Rates	\$0 00473	\$0.00549	\$0.00539	\$0.00529	\$0 00095
	Production Underground Storage	\$0 01888	\$0.01760	\$0.0333	\$0.02860	\$0 00033
	Distribution	\$0.24173	\$0.30866	\$0.20221	\$0 12320	\$0 06459
	Common	\$0.15002	\$0.21972	\$0.07189	\$0.04695	\$0.02299
12	Total Current Margin Melded Rate per Therm	\$0.41536	\$0.55147	\$0.31169	\$0.20404	\$0.09087
	Functional Cost Components at Uniform Current Return					
	Production	1,048,467	708,004	301,418	5,210	33,836
	Underground Storage Distribution	3,784,376 53,212,222	2,571,497 44,285,333	1,114,135 6,681,123	19,643 80,844	79,101 2,164,922
	Common	33,941,935	30,056,442	3,050,973	37,768	796,752
17	Total Uniform Current Cost	91,987,000	77,621,277	11,147,649	143,464	3,074,610
	Exclude Cost of Gas w / Revenue Exp	0	0	0	0	0
19	Total Uniform Current Margin	91,987,000	77,621,277	11,147,649	143,464	3,074,610
	Margin per Therm at Uniform Current Return					
	Production	\$0 00473	\$0 00549	\$0 00539	\$0.00529	\$0 00095
	Underground Storage Distribution	\$0.01709 \$0.24027	\$0.01994 \$0.34333	\$0 01994 \$0 11955	\$0.01994 \$0.08205	\$0 00222 \$0.06080
	Common	\$0.15326	\$0.23302	\$0.05459	\$0.03833	\$0.02238
24	Total Current Uniform Margin Melded Rate per Therm	\$0.41536	\$0.60178	\$0.19948	\$0.14561	\$0.08635
25	Margin to Cost Ratlo at Current Rates	1.00	0.92	1.56	1.40	1.05
25	<u> </u>	1.00	0.92	1.56	1.40	1.05
	Functional Cost Components at Proposed Rates					
26	Functional Cost Components at Proposed Rates Production	1,048,055	707,726	301,300	5,208	33,822
26 27	Functional Cost Components at Proposed Rates		707,726 2,735,213 46,710,149	301,300 2,066,393 13,105,086	5,208 32,333 <b>14</b> 1,106	33,822 95,068 2,681,166
26 27 28 29	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common	1,048,055 4,929,008 62,637,507 36,307,430	707,726 2,735,213 46,710,149 30,981,727	301,300 2,066,393 13,105,086 4,394,778	5,208 32,333 141,106 50,384	33,822 95,068 2,681,166 680,541
26 27 28 29 30	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000	707,726 2,735,213 46,710,149 30,981,727 81,134,816	301,300 2,066,393 13,105,086 4,394,778 19,867,557	5,208 32,333 141,106 50,384 229,030	33,822 95,068 2,681,166 880,541 <b>3,690,597</b>
26 27 28 29 30	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp.	1,048,055 4,929,008 62,637,507 36,307,430	707,726 2,735,213 46,710,149 30,981,727	301,300 2,066,393 13,105,086 4,394,778	5,208 32,333 141,106 50,384	33,822 95,068 2,681,166 680,541
26 27 28 29 30 31	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0	301,300 2,066,393 13,105,086 4,394,778 19,867,557	5,208 32,333 141,106 50,384 229,030 0	33,822 95,068 2,681,166 880,541 3,690,597
26 27 28 29 30 31 32	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816	301,300 2,066,393 13,105,086 4,394,778 19,867,557	5,208 32,333 141,106 50,384 229,030 0 229,030	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597
26 27 28 29 30 31 32	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0	301,300 2,066,393 13,105,086 4,394,778 19,867,557	5,208 32,333 141,106 50,384 229,030 0	33,822 95,068 2,681,166 880,541 3,690,597
26 27 28 29 30 31 32 33 34 35	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530
26 27 28 29 30 31 32 33 34 35 36	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450 \$0,07864	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473
26 27 28 29 30 31 32 33 34 35	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur	1,043,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production	1,048,055 4,929,008 62,637,507 38,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473 \$0.10365
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage	1,048,055 4,929,008 62,637,507 38,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.35551	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0.10365
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Common	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377 n 1,048,055 4,497,290 62,307,389 37,069,266	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450 \$0,07864 \$0,35551 301,300 1,324,020 8,097,267 3,346,705	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0.10365 33,822 94,002 2,646,728 874,940
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  1,048,055 4,497,290 62,307,389 37,069,266 104,922,000	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450 \$0,07864 \$0.35551 301,300 1,324,020 8,097,267 3,346,705 13,069,291	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp.	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377 n 1,048,055 4,497,290 62,307,389 37,069,266 104,922,000 0	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551 301,300 1,324,020 8,097,267 3,346,705 13,069,291	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410 0	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 0
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  1,048,055 4,497,290 62,307,389 37,069,266 104,922,000	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450 \$0,07864 \$0.35551 301,300 1,324,020 8,097,267 3,346,705 13,069,291	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410	33,822 95,068 2,681,166 880,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492
26 27 28 29 30 31 32 33 34 35 36 37 40 41 42 43 44	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000  104,922,000  \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  1,048,055 4,497,290 62,307,389 37,069,266 104,922,000  104,922,000	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551 301,300 1,324,020 8,097,267 3,346,705 13,069,291 0 13,069,291	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245 5,208 23,343 98,418 41,441 168,410 0 168,410	33,822 95,068 2,681,166 880,541 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 0 3,649,492
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377 n 1,048,055 4,497,290 62,307,389 37,069,266 104,922,000 0	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551 301,300 1,324,020 8,097,267 3,346,705 13,069,291 0 13,069,291 \$0.00539	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410 0	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  n 1,048,055 4,497,290 62,307,389 37,069,266 104,922,000 0 104,922,000 \$0.00473 \$0.02031 \$0.28134	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807 \$0.00549 \$0.02369 \$0.02369 \$0.39900	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551  301,300 1,324,020 8,097,267 3,346,705 13,069,291 0 13,069,291 \$0.00539 \$0.02369 \$0.14489	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410 0 168,410 \$0.00529 \$0.09989	33,822 95,068 2,681,166 880,541 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 \$0 00095
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin  Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Common Common Storage Distribution Common Common Common Common Common Common Common	1,048,055 4,929,008 62,637,507 38,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  1,048,055 4,497,290 62,307,389 37,069,266 104,922,000 0 104,922,000 \$0.00473 \$0.02031 \$0.28134 \$0.16738	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807  \$0.00549 \$0.02369 \$0.02369 \$0.02369 \$0.39900 \$0 25434	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551  301,300 1,324,020 8,097,267 3,346,705 13,069,291 \$0.00539 \$0.02369 \$0.14489 \$0.05989	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410 0 168,410 \$0.00529 \$0.00529 \$0.00529 \$0.00529 \$0.00989 \$0.04206	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 0 3,649,492 \$0 00095 \$0 00095 \$0 00264 \$0 07433 \$0.02457
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin  Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Common Storage Distribution Common	1,048,055 4,929,008 62,637,507 36,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  n 1,048,055 4,497,290 62,307,389 37,069,266 104,922,000 0 104,922,000 \$0.00473 \$0.02031 \$0.28134	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807 \$0.00549 \$0.02369 \$0.02369 \$0.39900	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0.00539 \$0.03698 \$0.23450 \$0.07864 \$0.35551  301,300 1,324,020 8,097,267 3,346,705 13,069,291 0 13,069,291 \$0.00539 \$0.02369 \$0.14489	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410 0 168,410 \$0.00529 \$0.09989	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 \$0 00095 \$0 00096 \$0 00264 \$0 00264 \$0 007433
26 27 28 29 30 31 32 33 43 55 36 37 38 39 40 41 42 43 44 44 45 46 47 48 49	Functional Cost Components at Proposed Rates Production Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates  Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm  Functional Cost Components at Uniform Proposed Retur Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin  Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Common Common Storage Distribution Common Common Common Common Common Common Common	1,048,055 4,929,008 62,637,507 38,307,430 104,922,000 0 104,922,000 \$0.00473 \$0.02226 \$0.28283 \$0.16394 \$0.47377  1,048,055 4,497,290 62,307,389 37,069,266 104,922,000 0 104,922,000 \$0.00473 \$0.02031 \$0.28134 \$0.16738	707,726 2,735,213 46,710,149 30,981,727 81,134,816 0 81,134,816 \$0 00549 \$0 02121 \$0 36213 \$0.24019 \$0.62902  707,726 3,055,925 51,464,976 32,806,180 88,034,807  \$0.00549 \$0.02369 \$0.02369 \$0.02369 \$0.39900 \$0 25434	301,300 2,066,393 13,105,086 4,394,778 19,867,557 0 19,867,557 \$0,00539 \$0,03698 \$0,23450 \$0,07864 \$0,35551 301,300 1,324,020 8,097,267 3,346,705 13,069,291 \$0,00539 \$0,02389 \$0,02389 \$0,02389 \$0,02389 \$0,02389 \$0,02389 \$0,02389 \$0,02389 \$0,02386	5,208 32,333 141,106 50,384 229,030 0 229,030 \$0.00529 \$0.03282 \$0.14322 \$0.05114 \$0.23245  5,208 23,343 98,418 41,441 168,410 \$0.0529 \$0.09989 \$0.09989 \$0.09989 \$0.04206 \$0.17093	33,822 95,068 2,681,166 680,541 3,690,597 0 3,690,597 \$0 00095 \$0 00267 \$0 07530 \$0 02473 \$0.10365 33,822 94,002 2,646,728 874,940 3,649,492 0 3,649,492 \$0 00095 \$0 00095 \$0 00264 \$0 07433 \$0.02457

Sumcost Company Base Case UG-19\_\_\_\_

## AVISTA UTILITIES Summary by Classification with Unit Cost Analysis For the Twelve Months Ended December 31, 2018

Natural Gas Utility Washington Jurisdiction

(b)	(c) (d) (e)	(1)	(g) General	(h) Large General		(j) Transportation
Description		System Total	Service Sch 101	Service Sch 111/112	Service Sch 131/132	Service Sch 146
		TOLE	OUI IOI	00// 11///2	QQII TOTATOZ	DOI! 1-0
Cost by Classification at Current Return 1 Commodity	n by Schedule	19,135,184	10,161,827	7,661,049	85,171	1,227,137
2 Demand		18,798,753	10,218,386	6,724,270	92,826	1,763,271
3 Customer	_	54,053,063	50,751,603	3,033,239	23,033	245,189
4 Total Current Rate Revenue		91,987,000	71,131,816	17,418,557	201,030	3,235,597
Revenue per Therm at Current Rates						
5 Commodity		\$0.08640	\$0.07878 \$0.07922	\$0.13709 \$0.12032	\$0.08644 \$0.09421	\$0.03446 \$0.04952
6 Demand 7 Customer		\$0 08488 \$0 24407	\$0.07922	\$0.12032 \$0.0542B	\$0.09421	\$0 04952 \$0 00689
8 Total Revenue per Therm at Current R	ates -	\$0 41536	\$0.55147	\$0.31169	\$0.20404	\$0.09087
Cost per Unit at Current Rates						
9 Commodity Cost per Therm		\$0.08640	\$0.07878	\$0 13709	\$0.08644	\$0 03446
10 Demand Cost per Peak Day Therms		\$11.86	\$9.69	\$18.04	\$15.99	\$11 63
11 Customer Cost per Customer per Month		\$27.32	\$26 14	\$82 26	\$959 72	\$510 81
Cost by Classification at Uniform Curre	nt Return					
12 Commodity		17,519,330	11,368,995	4,920,433	62,231	1,167,671
13 Demand		17,476,222	11,629,480	4,110,679	64,035	1,672,029
14 Customer 15 Total Uniform Current Cost	-	56,991,448 91,987,000	54,622,802 77,621,277	2,116,538 11,147,649	17,198 143,464	234,910 3.074.610
		91,367,000	11,021,211	11,141,048	140,704	3,014,010
Cost per Therm at Current Return		\$0 07911	\$0.08814	\$0.08805	\$0 06316	\$0.03279
16 Commodity 17 Demand		\$0 07891	\$0.00014	\$0.08803	\$0 06499	\$0.03279
18 Customer		\$0.25734	\$0 42348	\$0.03787	\$0.01746	\$0.00660
19 Total Cost per Therm at Current Return	י י	\$0 41536	\$0.60178	\$0 19948	\$0.14561	\$0 08635
Cost per Unit at Uniform Current Return						
20 Commodity Cost per Therm		<b>\$0 0</b> 7911	\$0 08814	\$0.08805	\$0.06316	\$0 03279
21 Demand Cost per Peak Day Therms		\$11.03	\$11.03	\$11.03	\$11.03	\$11.03
22 Customer Cost per Customer per Month		\$28.80	\$28.13	\$57.40	\$716.59	\$489.40
23 Margin to Cost Ratio at Current Rates		1.00	0.92	1.56	1.40	1.05
Cost by Classification at Proposed Ret	urn by Schedule					
24 Commodity	urn by Schedule	22,246,641	12,023,789	8,731,332	96,327	1,395,193
24 Commodity 25 Demand	urn by Schedule	22,268,727	12,395,539	7,745,175	106,832	2,021,180
24 Commodity	urn by Schedule					
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue	urn by Schedule	22,268,727 60,406,632	12,395,539 56,715,488	7,745,175 3,391,050	106,832 _25,870	2,021,180 274,224
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates	urn by Schedule	22,268,727 60,406,632 104,922,000	12,395,539 56,715,488	7,745,175 3,391,050	106,832 _25,870	2,021,180 274,224
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue	urn by Schedule	22,268,727 60,406,632	12,395,539 56,715,488 81,134,816	7,745,175 3,391,050 19,867,557	106,832 25,870 229,030	2,021,180 274,224 3,690,597
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer		22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0,06068	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand		22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859	106,832 25,870 229,030 \$0.09777 \$0.10843	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates		22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm		22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms		22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$0.09322 \$11,76	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$0.09322 \$11.76 \$29.21	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0,15624 \$20,78 \$91,96	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Commodity	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$0.09322 \$11,76 \$29,21 13,307,324	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20,78 \$91,96	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Commodity 36 Demand	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0,15624 \$20,78 \$91.96 5,760,241 4,911,791	\$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Commodity	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$0.09322 \$11,76 \$29,21 13,307,324	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20,78 \$91,96	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed S5 Commodity 36 Demand 37 Customer	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.03068 \$0.35551 \$0.15624 \$20.78 \$91.96 5,760,241 4,911,791 2,397,258	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Cost per Unit at Proposed Rates 39 Commodity 30 Demand 30 Customer 31 Total Uniform Proposed Cost Cost per Therm at Proposed Return 39 Commodity	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0,15624 \$20,78 \$91.96 5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month  Cost by Classification at Uniform Proposed Cost per Unit at Proposed Rates 32 Commodity 33 Demand Cost per Customer per Month  Cost by Classification at Uniform Proposed 35 Commodity 36 Demand 37 Customer 38 Total Uniform Proposed Cost  Cost per Therm at Proposed Return 39 Commodity 40 Demand	Rates	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96 5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325 \$0.07766	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 05611
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Cost per Therm at Proposed Cost Cost per Therm at Proposed Return 39 Commodity 40 Demand 41 Customer	Rates -	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0,15624 \$20,78 \$91.96 5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Cost per Therm at Proposed Return 39 Commodity 36 Demand 37 Customer 38 Total Uniform Proposed Cost Cost per Therm at Proposed Return 39 Commodity 40 Demand 41 Customer 42 Total Cost per Therm at Proposed Ret	Rates  Dised Return  -	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429 \$0.28682	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773 \$0.47161	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96  5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789 \$0.04290	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,728 168,410 \$0.07325 \$0.07766 \$0.02002	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 05611 \$0 00763
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month  Cost by Classification at Uniform Proposed Cost per Unit at Proposed Return 36 Commodity 37 Customer 38 Total Uniform Proposed Return 39 Commodity 40 Demand 41 Customer 42 Total Cost per Therm at Proposed Return 43 Cost per Unit at Uniform Proposed Return	Rates  Dised Return  -	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429 \$0.28682	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773 \$0.47161	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96  5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789 \$0.04290	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,728 168,410 \$0.07325 \$0.07766 \$0.02002	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 05611 \$0 00763
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Cost per Therm at Proposed Return 39 Commodity 36 Demand 37 Customer 38 Total Uniform Proposed Cost Cost per Therm at Proposed Return 39 Commodity 40 Demand 41 Customer 42 Total Cost per Therm at Proposed Ret	Rates  Dised Return  -	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429 \$0.28682 \$0.47377 \$0.09265 \$13.18	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773 \$0.47161 \$0.68251	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96 5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789 \$0.04290 \$0.23386	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325 \$0.07766 \$0.02002 \$0.17093	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 05611 \$0 00763 \$0.10249
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed 35 Commodity 36 Demand 37 Customer 38 Total Uniform Proposed Cost Cost per Therm at Proposed Return 39 Commodity 40 Demand 41 Customer 42 Total Cost per Therm at Proposed Return 43 Cost per Unit at Uniform Proposed Return 43 Commodity Cost per Therm	Rates  Dised Return  -	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429 \$0.28682 \$0.47377	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773 \$0.47161 \$0.68251	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96 5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789 \$0.04290 \$0.23386	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325 \$0.02002 \$0.17093	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 00763 \$0.10249
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Cost per Unit at Proposed Return 36 Demand 37 Customer 38 Total Uniform Proposed Cost Cost per Therm at Proposed Return 39 Commodity 40 Demand 41 Customer 42 Total Cost per Therm at Proposed Return 43 Commodity Cost per Therm 44 Demand Cost per Peak Day Therms	Rates  psed Return  urn	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429 \$0.28682 \$0.47377 \$0.09265 \$13.18	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$11,76 \$29,21  13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773 \$0.47161 \$0.68251  \$0.10317 \$13.18	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96  5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789 \$0.04290 \$0.23386	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325 \$0.07020 \$0.17093	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 05611 \$0 00763 \$0.10249
24 Commodity 25 Demand 26 Customer 27 Total Proposed Rate Revenue Revenue per Therm at Proposed Rates 28 Commodity 29 Demand 30 Customer 31 Total Revenue per Therm at Proposed Cost per Unit at Proposed Rates 32 Commodity Cost per Therm 33 Demand Cost per Peak Day Therms 34 Customer Cost per Customer per Month Cost by Classification at Uniform Proposed Sommodity 36 Demand 37 Customer 38 Total Uniform Proposed Cost Cost per Therm at Proposed Return 39 Commodity 40 Demand 41 Customer 42 Total Cost per Therm at Proposed Ret Cost per Unit at Uniform Proposed Return 43 Commodity Cost per Therm 44 Demand Cost per Peak Day Therms 45 Customer Cost per Customer per Month	Rates  Dised Return	22,268,727 60,406,632 104,922,000 \$0.10045 \$0.10055 \$0.27276 \$0.47377 \$0.10045 \$14.05 \$30.53 20,519,745 20,882,089 63,520,166 104,922,000 \$0.09265 \$0.09429 \$0.28682 \$0.47377 \$0.09265 \$13.18 \$32.10	12,395,539 56,715,488 81,134,816 \$0.09322 \$0.09610 \$0.43970 \$0.62902 \$0.09322 \$11.76 \$29.21 13,307,324 13,895,900 60,831,583 88,034,807 \$0.10317 \$0.10773 \$0.47161 \$0.68251 \$0.10317 \$13.18 \$31.33	7,745,175 3,391,050 19,867,557 \$0.15624 \$0.13859 \$0.06068 \$0.35551 \$0.15624 \$20.78 \$91.96 5,760,241 4,911,791 2,397,258 13,069,291 \$0.10307 \$0.08789 \$0.04290 \$0.23386 \$0.10307 \$13.18 \$65.01	106,832 25,870 229,030 \$0.09777 \$0.10843 \$0.02626 \$0.23245 \$0.09777 \$18.40 \$1,077.93 72,170 76,514 19,726 168,410 \$0.07325 \$0.07093 \$0.07093	2,021,180 274,224 3,690,597 \$0 03918 \$0 05676 \$0 00770 \$0.10365 \$0 03918 \$13 33 \$571 30 1,380,010 1,997,883 271,599 3,649,492 \$0 03876 \$0 05611 \$0 00763 \$0.10249 \$0 03876 \$13 18 \$565 83

AVISTA UTILITIES Natural Gas Utility Sumcost **Customer Cost Analysis** Washington Jurisdiction Company Base Case UG-19 For the Twelve Months Ended December 31, 2018 (b) (c) (d) (e) (g) General Large General Interruptible Transportation Service Service Service Service System Total Sch 101 Sch 111/112 Sch 131/132 Sch 146 Description Meter, Services, Meter Reading & Billing Costs by Schedule at Requested Rate of Return Rate Base 185,334,000 \$181,185,029 \$ 3,441,358 \$ 8,223 \$ 699,390 Services (61.747,000) \$ (60.364,704) \$ (1.146,544) \$ (2,740) \$ (233,013)Services Accum Depr 2 3 Total Services 123,587,000 120,820,325 2,294,814 5,483 466,377 49,799,000 \$ 43,460,404 \$ 5,673,579 \$ 63,406 \$ 4 Meters 5 Meters Accum Depr (11,217,000) \$ (9,789,260) \$ (1,277,948) \$ (14,282) \$ (135,510)38,582,000 33,671,144 4,395,631 49,124 466,101 6 Total Meters Total Rate Base 162,169,000 154,491,469 6,690,445 54,607 932,478 503,121 Return on Rate Base @ 7.52% 12,195,109 11,617,758 4,106 70,122 8 Tax Benefit of Interest Expense (1,458,710)(1,389,651)(60, 181)(491)(8,388) 9 0 75512 10 Revenue Conversion Factor 0.75512 0.75512 0.75512 0.75512 14,218,173 13,545,046 586,585 4,788 81,755 Rate Base Revenue Requirement 11 Expenses 4.222.000 \$ 4.127.484 \$ 78,396 \$ 187 \$ 15,932 Services Depr Exp 12 Meters Depr Exp 1,734,000 \$ 1,513,290 \$ 197,554 \$ 2,208 \$ 20,948 13 Services Maintenance Exp. 1,144,000 \$ 1,118,390 \$ 21,242 \$ 51 \$ 4.317 14 1,411,000 \$ 1,231,403 \$ 160,755 \$ 1.797 \$ 17,046 15 Meters Maintenance Exp Meter Reading 1,942,000 \$ 1,905,317 \$ 36,189 \$ 24 \$ 471 16 17 Billing 4,535,000 \$ 4,449,336 \$ 84,509 \$ 55 \$ 1,100 14,988,000 14,345,220 578,644 4,321 59,815 **Total Expenses** 18 0 955845 0.955845 0.955845 0.955845 0,955845 19 Revenue Conversion Factor 20 Expense Revenue Requirement 15,680,367 15,007,893 605.375 4.521 62,578 21 Total Meter, Service, Meter Reading, and Billing Cost 29,898,540 28,552,939 1,191,960 9,308 144,333 1.978.875 1,941,495 36,876 24 480 Total Customer Bills 22 23 Average Unit Cost per Month \$15.11 \$14.71 \$32.32 \$387.84 \$300,69 Fixed Costs per Customer 63,520,166 60,831,583 2,397,258 19,726 271,599 24 Total Customer Related Cost 25 Customer Related Unit Cost per Month \$32.10 \$31 33 \$65 01 \$821 90 \$565 83 26 Other Non-Gas Costs 41,401,834 27,203,224 10,672,033 148,684 3,377,893 27 Other Non-Gas Unit Cost per Month \$20.92 \$14.01 \$289.40 \$6,195.16 \$7,037.28

\$53.02

28 Total Fixed Unit Cost per Month

\$45.34

\$354.41

\$7,017.07

\$7,603.11