

RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,976,901	3,779,100	1,022,594	1,428,746	2,451,340	779,605	548,155	1,327,760
4	3031XX	Misc Intangible IT Plant (3031XX)	984,868	45,912,626	46,897,494	970,021	33,181,973	34,151,994	14,847	12,730,653	12,745,500
TOTAL INTANGIBLE PLANT			2,787,067	47,889,527	50,676,594	1,992,615	34,610,719	36,603,334	794,452	13,278,808	14,073,260
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	2,538,606	2,538,606	0	1,754,177	1,754,177	0	784,429	784,429
1	352XXX	Wells	0	19,239,394	19,239,394	0	13,294,421	13,294,421	0	5,944,973	5,944,973
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	12,662,120	12,662,120	0	8,749,525	8,749,525	0	3,912,595	3,912,595
1	355000	Measuring & Regulating Equipment	0	1,332,875	1,332,875	0	921,017	921,017	0	411,858	411,858
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,622,397	2,622,397	0	1,812,076	1,812,076	0	810,321	810,321
TOTAL UNDERGROUND STORAGE PLANT			0	41,123,075	41,123,075	0	28,441,824	28,441,824	0	12,681,251	12,681,251
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	302,911	0	302,911	197,252	0	197,252	105,659	0	105,659
6	375000	Structures & Improvements	1,034,551	0	1,034,551	653,292	0	653,292	381,259	0	381,259
6	376000	Mains	341,882,029	2,514,392	344,396,421	225,172,751	1,703,249	226,876,000	116,709,278	811,143	117,520,421
6	378000	Measuring & Reg Station Equip-General	6,068,553	79,438	6,147,991	3,778,246	53,811	3,832,057	2,290,307	25,627	2,315,934
6	379000	Measuring & Reg Station Equip-City Gate	6,555,156	0	6,555,156	2,129,791	0	2,129,791	4,425,365	0	4,425,365
6	380000	Services	245,933,400	0	245,933,400	169,033,175	0	169,033,175	76,900,225	0	76,900,225
6	381XXX	Meters	81,452,690	0	81,452,690	57,191,209	0	57,191,209	24,261,481	0	24,261,481
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,479,268	0	3,479,268	2,659,130	0	2,659,130	820,138	0	820,138
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			686,797,153	2,593,830	689,390,983	460,878,771	1,757,060	462,635,831	225,918,382	836,770	226,755,152
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,009,077	2,119,997	5,129,074	2,911,641	1,532,164	4,443,805	97,436	587,833	685,269
4	390XXX	Structures & Improvements	11,328,596	24,060,401	35,388,997	9,655,011	17,388,933	27,043,944	1,673,585	6,671,468	8,345,053
4	391XXX	Office Furniture & Equipment	564,211	15,500,306	16,064,517	546,153	11,202,381	11,748,534	18,058	4,297,925	4,315,983
4	392XXX	Transportation Equipment	12,100,861	3,550,013	15,650,874	9,411,309	2,565,665	11,976,974	2,689,552	984,348	3,673,900
4	393000	Stores Equipment	198,597	963,648	1,162,245	153,874	696,448	850,322	44,723	267,200	311,923
4	394000	Tools, Shop & Garage Equipment	2,374,679	6,209,821	8,584,500	1,857,590	4,487,962	6,345,552	517,089	1,721,859	2,238,948
4	395XXX	Laboratory Equipment	6,827	458,453	465,280	6,622	331,333	337,955	205	127,120	127,325
4	396XXX	Power Operated Equipment	3,388,511	1,058,844	4,447,355	2,456,517	765,248	3,221,765	931,994	293,596	1,225,590
4	397XXX	Communications Equipment	2,676,346	13,927,623	16,603,969	1,346,522	10,065,772	11,412,294	1,329,824	3,861,851	5,191,675

RESULTS OF OPERATIONS	
GAS UTILITY PLANT	
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	398000	Miscellaneous Equipment	2,328	94,955	97,283	417	68,626	69,043	1,911	26,329	28,240
		TOTAL GENERAL PLANT	35,650,033	67,944,061	103,594,094	28,345,656	49,104,532	77,450,188	7,304,377	18,839,529	26,143,906
		TOTAL PLANT IN SERVICE	725,234,253	159,550,493	884,784,746	491,217,042	113,914,135	605,131,177	234,017,211	45,636,358	279,653,569
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,821,698)	(15,821,698)	0	(10,932,793)	(10,932,793)	0	(4,888,905)	(4,888,905)
G-ADEP		Distribution Plant	(219,863,947)	(1,765,980)	(221,629,927)	(144,205,540)	(1,196,275)	(145,401,815)	(75,658,407)	(569,705)	(76,228,112)
G-ADEP		General Plant	(11,119,420)	(20,546,895)	(31,666,315)	(7,839,577)	(14,849,652)	(22,689,229)	(3,279,843)	(5,697,243)	(8,977,086)
		TOTAL ACCUMULATED DEPRECIATION	(230,983,367)	(38,134,573)	(269,117,940)	(152,045,117)	(26,978,720)	(179,023,837)	(78,938,250)	(11,155,853)	(90,094,103)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(297,581)	(600,357)	(897,938)	(203,721)	(433,890)	(637,611)	(93,860)	(166,467)	(260,327)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(39,453)	(12,451,467)	(12,490,920)	(28,511)	(8,998,923)	(9,027,434)	(10,942)	(3,452,544)	(3,463,486)
G-AAAMT		Underground Storage	0	(170,440)	(170,440)	0	(117,774)	(117,774)	0	(52,666)	(52,666)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(337,034)	(13,222,264)	(13,559,298)	(232,232)	(9,550,587)	(9,782,819)	(104,802)	(3,671,677)	(3,776,479)
		TOTAL ACCUMULATED DEPR/AMORT	(231,320,401)	(51,356,837)	(282,677,238)	(152,277,349)	(36,529,307)	(188,806,656)	(79,043,052)	(14,827,530)	(93,870,582)
		NET GAS UTILITY PLANT before DFIT	493,913,852	108,193,656	602,107,508	338,939,693	77,384,828	416,324,521	154,974,159	30,808,828	185,782,987
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,206,016)	(109,206,016)	0	(75,510,500)	(75,510,500)	0	(33,695,516)	(33,695,516)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(18,079,910)	(18,079,910)	0	(13,061,490)	(13,061,490)	0	(5,018,420)	(5,018,420)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(9,107)	(9,107)	0	(6,582)	(6,582)	0	(2,525)	(2,525)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(49,090)	(49,090)	0	(35,478)	(35,478)	0	(13,612)	(13,612)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(424,924)	(424,924)	0	(293,814)	(293,814)	0	(131,110)	(131,110)
		TOTAL ACCUMULATED DFIT	0	(127,769,047)	(127,769,047)	0	(88,907,864)	(88,907,864)	0	(38,861,183)	(38,861,183)
		NET GAS UTILITY PLANT	493,913,852	(19,575,391)	474,338,461	338,939,693	(11,523,036)	327,416,657	154,974,159	(8,052,355)	146,921,804

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.740%	32.260%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.145%	30.855%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	8,278,220	8,278,220												
Hydro (ED-AN)	12,047,214	12,047,214												
Other (ED-AN)	9,789,258	9,789,258												
Total Electric Production	30,114,692	30,114,692												
Electric Transmission														
ED-AN	12,878,209	12,878,209												
Total Electric Transmission	12,878,209	12,878,209												
Electric Distribution														
ED-AN	59,978	59,978												
ED-ID	17,719,503	17,719,503												
ED-WA	32,057,154	32,057,154												
Total Electric Distribution	49,836,635	49,836,635												
Gas Underground Storage														
1 GD-AN	906,735		906,735			906,735	906,735		626,554	626,554		280,181	280,181	
GD-OR	151,239			151,239										
Total Gas Underground Storage	1,057,974		906,735	151,239		906,735	906,735		626,554	626,554		280,181	280,181	
Gas Distribution														
6 GD-AN	62,755		62,755			62,755	62,755		42,510	42,510		20,245	20,245	
GD-ID	5,559,358		5,559,358			5,559,358	5,559,358					5,559,358	5,559,358	
GD-WA	11,599,468		11,599,468			11,599,468	11,599,468		11,599,468	11,599,468				
GD-OR	7,694,751			7,694,751										
Total Gas Distribution	24,916,332		17,221,581	7,694,751		17,158,826	62,755	17,221,581	11,599,468	42,510	11,641,978	5,559,358	20,245	5,579,603
General Plant														
ED-AN	2,203,860	2,203,860												
ED-ID	255,254	255,254												
ED-WA	578,541	578,541												
7,4 CD-AA	21,615,435	15,159,985	4,441,756	2,013,694		4,441,756	4,441,756		3,210,146	3,210,146		1,231,610	1,231,610	
9,4 CD-AN	1,004,892	780,952	223,940			223,940	223,940		161,846	161,846		62,094	62,094	
9 CD-ID	355,813	276,520	79,293			79,293	79,293					79,293	79,293	
9 CD-WA	609,353	473,559	135,794			135,794	135,794		135,794	135,794				
8,4 GD-AA	359,374		246,394	112,980		246,394	246,394		178,074	178,074		68,320	68,320	
4 GD-AN	30,983		30,983			30,983	30,983		22,392	22,392		8,591	8,591	
GD-ID	25,938		25,938			25,938	25,938					25,938	25,938	
GD-WA	416,097		416,097			416,097	416,097		416,097	416,097				
GD-OR	184,120			184,120										
Total General Plant	27,639,660	19,728,671	5,600,195	2,310,794		657,122	4,943,073	5,600,195	551,891	3,572,458	4,124,349	105,231	1,370,615	1,475,846
Total Depreciation Expense	146,443,502	112,558,207	23,728,511	10,156,784		17,815,948	5,912,563	23,728,511	12,151,359	4,241,522	16,392,881	5,664,589	1,671,041	7,335,630

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	72.272%	27.728%

RESULTS OF OPERATIONS	Report ID: G-AMTX-12A
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,459	234,459												
Total Production/Transmission		1,152,859	1,152,859												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	627,331	439,979	128,910	58,442		128,910	128,910		93,166	93,166		35,744	35,744	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,567	1,567		601	601	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		684,932	447,540	170,882	66,510		39,804	131,078	170,882	24,862	94,733	119,595	14,942	36,345	51,287
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	26,854,657	18,834,513	5,518,364	2,501,780		5,518,364	5,518,364		3,988,232	3,988,232		1,530,132	1,530,132	
9,4	CD-AN	14,316	11,125	3,191			3,191	3,191		2,306	2,306		885	885	
9,4	CD-ID	11,002	8,550	2,452			2,452	2,452				2,452		2,452	
9,4	CD-WA	866,137	673,118	193,019			193,019	193,019	193,019		193,019			0	
	ED-AN	2,122,499	2,122,499												
	ED-ID	0	0												
	ED-WA	576,077	576,077												
8,4	GD-AA	129,472		88,769	40,703		88,769	88,769		64,155	64,155		24,614	24,614	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		30,574,160	22,225,882	5,805,795	2,542,483		195,471	5,610,324	5,805,795	193,019	4,054,693	4,247,712	2,452	1,555,631	1,558,083
Gas Underground Storage															
1	GD-AN	152		152			152	152		105	105		47	47	
Total Gas Underground Storage		152		152			152	152		105	105		47	47	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0	0	0	0	0	0	0	
Total Amortization Expense		32,490,152	23,904,330	5,976,829	2,608,993		235,275	5,741,554	5,976,829	217,881	4,149,531	4,367,412	17,394	1,592,023	1,609,417

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			