

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 31, 2018  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

**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	2,397,046	4,199,245	1,022,594	1,732,393	2,754,987	779,605	664,653	1,444,258
4	3031XX	Misc Intangible IT Plant (3031XX)	3,388,038	47,544,271	50,932,309	3,378,670	34,361,196	37,739,866	9,368	13,183,075	13,192,443
TOTAL INTANGIBLE PLANT			5,190,237	49,941,317	55,131,554	4,401,264	36,093,589	40,494,853	788,973	13,847,728	14,636,701
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	2,714,874	2,714,874	0	1,875,978	1,875,978	0	838,896	838,896
1	352XXX	Wells	0	19,415,663	19,415,663	0	13,416,223	13,416,223	0	5,999,440	5,999,440
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	12,838,389	12,838,389	0	8,871,327	8,871,327	0	3,967,062	3,967,062
1	355000	Measuring & Regulating Equipment	0	1,509,143	1,509,143	0	1,042,818	1,042,818	0	466,325	466,325
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,785,207	2,785,207	0	1,924,578	1,924,578	0	860,629	860,629
TOTAL UNDERGROUND STORAGE PLANT			0	41,990,959	41,990,959	0	29,041,532	29,041,532	0	12,949,427	12,949,427
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	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,249,668	0	1,249,668	804,175	0	804,175	445,493	0	445,493
6	376000	Mains	363,548,338	2,518,937	366,067,275	240,491,782	1,706,328	242,198,110	123,056,556	812,609	123,869,165
6	378000	Measuring & Reg Station Equip-General	6,418,951	0	6,418,951	4,009,359	0	4,009,359	2,409,592	0	2,409,592
6	379000	Measuring & Reg Station Equip-City Gate	6,364,265	0	6,364,265	1,887,034	0	1,887,034	4,477,231	0	4,477,231
6	380000	Services	260,533,575	0	260,533,575	180,002,836	0	180,002,836	80,530,739	0	80,530,739
6	381XXX	Meters	84,475,869	0	84,475,869	55,035,533	0	55,035,533	29,440,336	0	29,440,336
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	3,660,284	0	3,660,284	2,731,064	0	2,731,064	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			726,760,848	2,518,937	729,279,785	485,338,831	1,706,328	487,045,159	241,422,017	812,609	242,234,626
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,060,420	2,190,096	5,250,516	2,962,984	1,582,826	4,545,810	97,436	607,270	704,706
4	390XXX	Structures & Improvements	22,571,537	25,336,002	47,907,539	20,894,867	18,310,835	39,205,702	1,676,670	7,025,167	8,701,837
4	391XXX	Office Furniture & Equipment	1,968,647	15,791,758	17,760,405	1,950,590	11,413,019	13,363,609	18,057	4,378,739	4,396,796
4	392XXX	Transportation Equipment	12,770,044	3,941,199	16,711,243	9,961,566	2,848,383	12,809,949	2,808,478	1,092,816	3,901,294
4	393000	Stores Equipment	205,958	986,187	1,192,145	160,127	712,737	872,864	45,831	273,450	319,281
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,438,839	8,810,658	1,855,602	4,653,478	6,509,080	516,217	1,785,361	2,301,578
4	395XXX	Laboratory Equipment	28,760	464,959	493,719	28,760	336,035	364,795	0	128,924	128,924
4	396XXX	Power Operated Equipment	3,392,676	1,063,899	4,456,575	2,456,517	768,901	3,225,418	936,159	294,998	1,231,157
4	397XXX	Communications Equipment	3,623,264	14,631,697	18,254,961	2,306,840	10,574,620	12,881,460	1,316,424	4,057,077	5,373,501

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	398000	Miscellaneous Equipment	1,911	102,586	104,497	0	74,141	74,141	1,911	28,445	30,356
		<b>TOTAL GENERAL PLANT</b>	<b>49,995,036</b>	<b>70,947,222</b>	<b>120,942,258</b>	<b>42,577,853</b>	<b>51,274,975</b>	<b>93,852,828</b>	<b>7,417,183</b>	<b>19,672,247</b>	<b>27,089,430</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>781,946,121</b>	<b>165,398,435</b>	<b>947,344,556</b>	<b>532,317,948</b>	<b>118,116,424</b>	<b>650,434,372</b>	<b>249,628,173</b>	<b>47,282,011</b>	<b>296,910,184</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,446,136)	(16,446,136)	0	(11,364,280)	(11,364,280)	0	(5,081,856)	(5,081,856)
G-ADEP		Distribution Plant	(226,675,158)	(1,793,083)	(228,468,241)	(147,395,110)	(1,214,634)	(148,609,744)	(79,280,048)	(578,449)	(79,858,497)
G-ADEP		General Plant	(12,099,016)	(21,604,857)	(33,703,873)	(8,617,190)	(15,614,263)	(24,231,453)	(3,481,826)	(5,990,594)	(9,472,420)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(238,774,174)</b>	<b>(39,844,076)</b>	<b>(278,618,250)</b>	<b>(156,012,300)</b>	<b>(28,193,177)</b>	<b>(184,205,477)</b>	<b>(82,761,874)</b>	<b>(11,650,899)</b>	<b>(94,412,773)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(317,483)	(668,254)	(985,737)	(216,153)	(482,960)	(699,113)	(101,330)	(185,294)	(286,624)
G-AAMT		Misc IT Intangible Plant - 3031XX	(199,463)	(14,096,925)	(14,296,388)	(193,019)	(10,188,130)	(10,381,149)	(6,444)	(3,908,795)	(3,915,239)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(516,946)</b>	<b>(14,765,179)</b>	<b>(15,282,125)</b>	<b>(409,172)</b>	<b>(10,671,090)</b>	<b>(11,080,262)</b>	<b>(107,774)</b>	<b>(4,094,089)</b>	<b>(4,201,863)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(239,291,120)</b>	<b>(54,609,255)</b>	<b>(293,900,375)</b>	<b>(156,421,472)</b>	<b>(38,864,267)</b>	<b>(195,285,739)</b>	<b>(82,869,648)</b>	<b>(15,744,988)</b>	<b>(98,614,636)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>542,655,001</b>	<b>110,789,180</b>	<b>653,444,181</b>	<b>375,896,476</b>	<b>79,252,157</b>	<b>455,148,633</b>	<b>166,758,525</b>	<b>31,537,023</b>	<b>198,295,548</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(109,964,013)	(109,964,013)	0	(76,594,334)	(76,594,334)	0	(33,369,679)	(33,369,679)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(18,360,914)	(18,360,914)	0	(13,265,334)	(13,265,334)	0	(5,095,580)	(5,095,580)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(218,589)	(218,589)	0	(157,979)	(157,979)	0	(60,610)	(60,610)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(54,662)	(54,662)	0	(39,505)	(39,505)	0	(15,157)	(15,157)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(387,709)	(387,709)	0	(270,055)	(270,055)	0	(117,654)	(117,654)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(128,985,887)</b>	<b>(128,985,887)</b>	<b>0</b>	<b>(90,327,207)</b>	<b>(90,327,207)</b>	<b>0</b>	<b>(38,658,680)</b>	<b>(38,658,680)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>542,655,001</b>	<b>(18,196,707)</b>	<b>524,458,294</b>	<b>375,896,476</b>	<b>(11,075,050)</b>	<b>364,821,426</b>	<b>166,758,525</b>	<b>(7,121,657)</b>	<b>159,636,868</b>

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)	100.000%	69.654%	30.346%