

**AVISTA UTILITIES**  
Washington Gas  
(000's OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2018

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
<b>Restating Adjustments</b>					
1.00	G-ROO	Per Results Report	\$24,614	\$348,658	
1.01	G-DFIT	Deferred FIT Rate Base	(7)	(1,247)	
1.02	G-DDC	Deferred Debits and Credits	(8)	(7)	
1.03	G-WC	Working Capital	0	0	
1.04	G-AMI	Remove AMI Rate Base	(36)	(6,038)	
2.01	G-EBO	Eliminate B & O Taxes	(11)	0	
2.02	G-RPT	Restate Property Tax	(2)	0	
2.03	G-UE	Uncollectible Expense	253	0	
2.04	G-RE	Regulatory Expense	40	0	
2.05	G-ID	Injuries & Damages	(43)	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Non-Utility	13	0	
2.08	G-RET	Restate Excise Taxes	0	0	
2.09	G-NGL	Net Gains & Losses	10	0	
2.10	G-WNGC	Weather Normalization / Gas Cost Adjust	5	0	
2.11	G-EAS	Eliminate Adder Schedules	(0)	0	
2.12	G-MR	Misc. Restating Non-Util / Non- Recurring Expense	390	0	
2.13	G-RI	Restating Incentives Expense	57	0	
2.14	G-DI	Restate Debt Interest	(59)	0	
		Restated Total	\$25,216	\$341,366	7.39%

## AVISTA UTILITIES

WASHINGTON NATURAL GAS

TWELVE MONTHS ENDED DECEMBER 31, 2018

(000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

ACTUAL

RESULTS

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense
	Adjustment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
<b>REVENUES</b>										
1	Total General Business	\$ 140,625	\$ -	\$ -	\$ -	\$ -	\$ (5,070)	\$ -	\$ -	\$ -
2	Total Transportation	5,088	-	-	-	-	(128)	-	-	-
3	Other Revenues	50,681	-	-	-	-	-	-	-	-
4	Total Gas Revenues	196,394	-	-	-	-	(5,198)	-	-	-
<b>EXPENSES</b>										
<b>Production Expenses</b>										
5	City Gate Purchases	90,669	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	955	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(292)	-	-	-	-	-	-	-	-
8	Total Production	91,332	-	-	-	-	-	-	-	-
<b>Underground Storage</b>										
9	Operating Expenses	1,532	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	627	-	-	-	-	-	-	-	-
11	Taxes	302	-	-	-	-	-	(78)	-	-
12	Total Underground Storage	2,461	-	-	-	-	-	(78)	-	-
<b>Distribution</b>										
13	Operating Expenses	12,316	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	11,642	-	-	-	-	-	-	-	-
15	Taxes	14,128	-	-	-	-	(5,184)	80	-	-
16	Total Distribution	38,086	-	-	-	-	(5,184)	80	-	-
17	Customer Accounting	7,234	-	10	-	-	-	-	(320)	-
18	Customer Service & Information	8,093	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
<b>Administrative &amp; General</b>										
20	Operating Expenses	15,045	-	-	-	-	-	-	-	(50)
21	Depreciation/Amortization	8,492	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(1,559)	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	21,978	-	-	-	-	-	-	-	(50)
25	Total Gas Expense	169,184	-	10	-	-	(5,184)	2	(320)	(50)
26	OPERATING INCOME BEFORE FIT	27,210	-	(10)	-	-	(14)	(2)	320	50
<b>FEDERAL INCOME TAX</b>										
27	Current Accrual	2,557	-	(2)	-	-	(3)	(0)	67	11
28	Debt Interest	-	7	0	-	36	-	-	-	-
29	Deferred FIT	54	-	-	-	-	-	-	-	-
30	Amort ITC	(15)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,614	\$ (7)	\$ (8)	\$ -	\$ (36)	\$ (11)	\$ (2)	\$ 253	\$ 40
<b>RATE BASE</b>										
<b>PLANT IN SERVICE</b>										
32	Underground Storage	\$ 28,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	462,636	-	-	-	(7,041)	-	-	-	-
34	General Plant	114,053	-	-	-	-	-	-	-	-
35	Total Plant in Service	605,131	-	-	-	(7,041)	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>										
36	Underground Storage	(11,051)	-	-	-	-	-	-	-	-
37	Distribution Plant	(145,402)	-	-	-	433	-	-	-	-
38	General Plant	(32,354)	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(188,807)	-	-	-	433	-	-	-	-
40	NET PLANT	416,324	-	-	-	(6,608)	-	-	-	-
41	DEFERRED TAXES	(88,908)	(1,247)	-	-	570	-	-	-	-
42	Net Plant After DFIT	327,416	(1,247)	-	-	(6,038)	-	-	-	-
43	GAS INVENTORY	8,355	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
45	OTHER	5,338	-	(7)	-	-	-	-	-	-
46	WORKING CAPITAL	7,549	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ 348,658	\$ (1,247)	\$ (7)	\$ -	\$ (6,038)	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	7.06%								

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2018  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expense
	Adjustment Number	2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12
	Workpaper Reference	G-ID	G-FIT	G-OSC	G-RET	G-NGL	G-WNGC	G-EAS	G-MR
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	6,259	\$ 5,056	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	(3,321)	(51,690)	114
4	Total Gas Revenues	-	-	-	-	-	2,938	(46,634)	114
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	2,651	(41,801)	-
6	Purchased Gas Expense	-	-	-	-	-	4	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	292	-
8	Total Production	-	-	-	-	-	2,655	(41,509)	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	(8)
14	Depreciation/Amortization	-	-	-	-	(13)	-	-	-
15	Taxes	-	-	-	-	-	240	194	-
16	Total Distribution	-	-	-	-	(13)	240	194	(8)
17	Customer Accounting	-	-	-	-	-	24	19	-
18	Customer Service & Information	-	-	-	-	-	-	(6,860)	(1)
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	54	-	(17)	-	-	13	10	(371)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	1,083	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	54	-	(17)	-	-	13	1,093	(371)
25	Total Gas Expense	54	-	(17)	-	(13)	2,932	(47,063)	(380)
26	OPERATING INCOME BEFORE FIT	(54)	-	17	-	13	6	429	494
	FEDERAL INCOME TAX								
27	Current Accrual	(11)	-	4	-	3	1	90	104
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	339	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (43)	\$ -	\$ 13	\$ -	\$ 10	\$ 5	\$ (0)	\$ 390
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN								

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2018  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives Expense	Restate Debt Interest	Restated TOTAL
	Adjustment Number	2.13	2.14	
	Workpaper Reference	G-RI	G-DI	R-Ttl
	REVENUES			
1	Total General Business	\$ -	\$ -	\$ 146,870
2	Total Transportation	-	-	4,960
3	Other Revenues	-	-	(4,216)
4	Total Gas Revenues	-	-	147,614
	EXPENSES			
	Production Expenses			
5	City Gate Purchases	-	-	51,519
6	Purchased Gas Expense	-	-	959
7	Net Nat Gas Storage Trans	-	-	-
8	Total Production	-	-	52,478
	Underground Storage			
9	Operating Expenses	-	-	1,532
10	Depreciation/Amortization	-	-	627
11	Taxes	-	-	224
12	Total Underground Storage	-	-	2,383
	Distribution			
13	Operating Expenses	-	-	12,308
14	Depreciation/Amortization	-	-	11,629
15	Taxes	-	-	9,458
16	Total Distribution	-	-	33,395
17	Customer Accounting	-	-	6,967
18	Customer Service & Information	-	-	1,232
19	Sales Expenses	-	-	-
	Administrative & General			
20	Operating Expenses	(72)	-	14,612
21	Depreciation/Amortization	-	-	8,492
22	Regulatory Amortizations	-	-	(476)
23	Taxes	-	-	-
24	Total Admin. & General	(72)	-	22,628
25	Total Gas Expense	(72)	-	119,083
26	OPERATING INCOME BEFORE FIT	72	-	28,531
	FEDERAL INCOME TAX			
27	Current Accrual	15	59	2,893
28	Debt Interest	-	-	43
29	Deferred FIT	-	-	393
30	Amort ITC	-	-	(15)
31	NET OPERATING INCOME	\$ 57	\$ (59)	\$ 25,216
	RATE BASE			
	PLANT IN SERVICE			
32	Underground Storage	\$ -	\$ -	\$ 28,442
33	Distribution Plant	-	-	455,595
34	General Plant	-	-	114,053
35	Total Plant in Service	-	-	598,090
	ACCUMULATED DEPRECIATION/AMORT			
36	Underground Storage	-	-	(11,051)
37	Distribution Plant	-	-	(144,969)
38	General Plant	-	-	(32,354)
39	Total Accumulated Depreciation/Amortization	-	-	(188,374)
40	NET PLANT	-	-	409,716
41	DEFERRED TAXES	-	-	(89,585)
42	Net Plant After DFIT	-	-	320,131
43	GAS INVENTORY	-	-	8,355
44	GAIN ON SALE OF BUILDING	-	-	-
45	OTHER	-	-	5,331
46	WORKING CAPITAL	-	-	7,549
47	TOTAL RATE BASE	\$ -	\$ -	\$ 341,366
48	RATE OF RETURN			

**AVISTA UTILITIES  
ACTUAL COST OF CAPITAL  
WASHINGTON NATURAL GAS  
DECEMBER 31, 2018**

**Proposed Capital Structure**

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Debt	52.65%	5.38%	2.83%
Common	47.35%	9.50%	4.50%
Total	<u>100.00%</u>		<u>7.33%</u>

**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
'DECEMBER 31, 2018**

Line No.	Description	Factor
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.003781
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038374
6	Total Expense	<u>0.044155</u>
7	Net Operating Income Before FIT	0.955845
8	Federal Income Tax @ 21%	0.200727
9	REVENUE CONVERSION FACTOR	0.755118

# AVISTA UTILITIES

## Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2018

### 1.00 Per Results of Operation (ROO) Report

ROO Report amounts are for the twelve months ended December 31, 2018. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, all other regulatory deferred debits and credits and natural gas inventory.

### 1.01 Accumulated Deferred FIT (ADFIT) Rate Base

ADFIT arises from accelerated tax depreciation in excess of book depreciation, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual. The primary difference between ADFIT per ROO and the Commission Basis amounts relates to the allocation of common ADFIT amounts.

### 1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Restating Regulatory Liability for Non-Plant Excess Tax for 2017 Tax Reform  
This deferral reflects the regulatory liability associated with the tax reform non-plant excess accumulated deferred income tax (ADIT) liability. Because of the Tax Reform Act passed in 2017, all deferred tax assets and liabilities were revalued to represent the federal tax rate of 21% instead of the 35% federal tax rate that had been recorded. In the Company's last GRC (Dockets UE-170485 & UG-170486), the Commission approved setting aside this tax benefit for future use, therefore, the Company began accruing interest on the balance in May 2018. Because of this, the adjustment to rate base was reduced to zero in May of 2018. This regulatory liability was adjusted to reflect the AMA balance of this liability in 2018 for restated purposes.
- Customer Advances  
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

# AVISTA UTILITIES

## Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2018

- Customer Deposits

These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2018 of 1.79%. This adjustment is consistent with Docket No. UE-090134.

### 1.03 Working Capital

The working capital rate base balance reflected in ROO as of December 31, 2018 is calculated using the Investor Supplied Working Capital (ISWC) method using an average of monthly averages basis. This method is consistent with the method originally approved in the Company's natural gas general rate case, Docket No. UG-150205 and updated for minor changes approved in Docket No. UG-170486. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

### 1.04 AMI Rate Base

This adjustment removes the net rate base of the Company's investment in AMI (Advanced Metering Infrastructure). In Docket Nos. UE-170327 and UG-170328, the Commission authorized the Company to defer the depreciation expense associated with this investment until such plant is included in retail rates in a future general rate case. The Company proposed and the Commission approved that Avista would not earn a return on this investment during the deferral period, therefore, the net rate base of this investment is removed for Commission Basis reporting until such time the investment is included in retail rates.

### 2.01 Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

### 2.02 Restate Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).



# AVISTA UTILITIES

## Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2018

### 2.03 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

### 2.04 Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

### 2.05 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

### 2.06 FIT and DFIT Expenses

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington natural gas FIT expense and DFIT expense. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

### 2.07 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) using the percentage of labor dollars charged to subsidiary/non-utility activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

## AVISTA UTILITIES

### Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2018

#### 2.08 Restate Excise/Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

#### 2.09 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2009 and 2018. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483 and is consistent with Docket Nos. following UG-050483.

#### 2.10 Weather Normalization/Gas Cost Adjustment

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical norms. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

#### 2.11 Eliminate Adder Schedules

This adjustment removes the impact of the adder schedule revenues and related expenses, including Schedule 155 Gas Cost surcharge or rebate, Schedule 174 Tax Reform Temporary Rebate, Schedule 175 Decoupling surcharge or rebate, and Schedules 189, 190 and 191 Tariff Rider (DSM and LIRAP), since these items are recovered/rebated by separate tariffs and, therefore, are not part of base rates. In addition, various accounts associated with the cost of gas managed through the PGA deferral mechanism are consolidated into City Gate Purchases in this adjustment.

#### 2.12 Miscellaneous Restating

This adjustment removes a number of non-operating or non-utility expenses included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses and director fees. Lastly, this adjustment removes the true-up to the 2017 provision for decoupling earnings test rate refund recorded in 2018.

## AVISTA UTILITIES

### Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2018

#### 2.13 Restate Incentives

This adjustment restates O&M incentive compensation expense recorded in 2018 to reflect a six-year average of actual expense as approved in Docket Nos. UE-150204 and UG-150205.

#### 2.14 Restate Debt Interest

This adjustment reflects debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

1.00

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjsutment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 140,625
2	Total Transportation	5,088
3	Other Revenues	50,681
4	Total Gas Revenues	<u>196,394</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	90,669
6	Purchased Gas Expense	955
7	Net Nat Gas Storage Trans	<u>(292)</u>
8	Total Production	91,332
	Underground Storage	
9	Operating Expenses	1,532
10	Depreciation/Amortization	627
11	Taxes	<u>302</u>
12	Total Underground Storage	2,461
	Distribution	
13	Operating Expenses	12,316
14	Depreciation/Amortization	11,642
15	Taxes	<u>14,128</u>
16	Total Distribution	38,086
17	Customer Accounting	7,234
18	Customer Service & Information	8,093
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	15,045
21	Depreciation/Amortization	8,492
22	Regulatory Amortizations	(1,559)
23	Taxes	-
24	Total Admin. & General	<u>21,978</u>
25	Total Gas Expense	<u>169,184</u>
26	OPERATING INCOME BEFORE FIT	27,210
	FEDERAL INCOME TAX	
27	Current Accrual	2,557
28	Debt Interest	-
29	Deferred FIT	54
30	Amort ITC	<u>(15)</u>
31	NET OPERATING INCOME	<u>\$ 24,614</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 28,442
33	Distribution Plant	462,636
34	General Plant	<u>114,053</u>
35	Total Plant in Service	605,131
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(11,051)
37	Distribution Plant	(145,402)
38	General Plant	(32,354)
39	Total Accumulated Depreciation/Amortization	<u>(188,807)</u>
40	NET PLANT	416,324
41	DEFREED TAXES	<u>(88,908)</u>
42	Net Plant After DFIT	327,416
43	GAS INVENTORY	8,355
44	GAIN ON SALE OF BUILDING	-
45	OTHER	5,338
46	WORKING CAPITAL	<u>7,549</u>
47	TOTAL RATE BASE	<u>\$ 348,658</u>

*Jmo*

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-12A</b>
<b>GAS RATE OF RETURN</b>	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,154,838	24,614,005 ✓	13,540,833
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,154,838	24,614,005 ✓	13,540,833
G-APL	Gas Net Adjusted Rate Base	502,698,521	348,658,022 ✓	154,040,499
	RATE OF RETURN	7.590%	7.060%	8.790%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

12-00-01

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2018

Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers - AMA Percent	01-01-2018 thru 12-31-2018	248,716 <b>100.000%</b>	164,915 <b>66.307%</b>	83,801 <b>33.693%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2018 thru 12-31-2018	12,841,224 <b>100.000%</b>	9,065,617 <b>70.598%</b>	3,775,607 <b>29.402%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators Percent		400.000%	289.088%	110.912%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.228%</b>
6	Input	Actual Therms Purchased Percent	01-01-2018 thru 12-31-2018	266,820,518 <b>100.000%</b>	180,743,246 <b>67.740%</b>	86,077,272 <b>32.260%</b>

1.00-02

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>131,059,772</b>	<b>101,480,865</b>	<b>20,380,229</b>	<b>9,198,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.431%</b>	<b>15.550%</b>	<b>7.019%</b>
	Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
	Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
	Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	XXXXXX
	<b>Total</b>		<b>91,549,980</b>	<b>67,150,352</b>	<b>16,755,129</b>	<b>7,644,499</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>73.348%</b>	<b>18.302%</b>	<b>8.350%</b>
	Number of Customers at		729,596	382,273	245,616	101,707
	<b>Percentage</b>		<b>100.000%</b>	<b>52.395%</b>	<b>33.665%</b>	<b>13.940%</b>
	Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
	<b>Percentage</b>		<b>100.000%</b>	<b>77.368%</b>	<b>14.679%</b>	<b>7.953%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>280.542%</b>	<b>82.196%</b>	<b>37.262%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.135%</b>	<b>20.549%</b>	<b>9.316%</b>

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1.00-03

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	<b>Total</b>		<b>28,640,757</b>	<b>0</b>	<b>19,751,490</b>	<b>8,889,267</b>
	Percentage		100.000%	0.000%	68.963%	31.037%
	Direct Labor Accts 580 - 894		13,255,885	0	9,295,618	3,960,267
	Direct Labor Accts 901 - 935		1,818,322	0	150,838	1,667,484
	Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581	XXXXXX
	<b>Total</b>		<b>18,803,788</b>	<b>0</b>	<b>13,176,037</b>	<b>5,627,751</b>
	Percentage		100.000%	0.000%	70.071%	29.929%
	Number of Customers at		347,323	0	245,616	101,707
	Percentage		100.000%	0.000%	70.717%	29.283%
	Net Direct Plant		764,182,162	0	492,888,057	271,294,105
	Percentage		100.000%	0.000%	64.499%	35.501%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.250%</b>	<b>125.750%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.562%</b>	<b>31.438%</b>

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10-001



**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

		01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			<b>100.000%</b>	<b>67.773%</b>	<b>32.227%</b>	
11	Book Depreciation Percent	01-01-2018 thru 12-31-2018	23,728,513	16,392,882	7,335,631	
			<b>100.000%</b>	<b>69.085%</b>	<b>30.915%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2017 thru 12-31-2018	602,107,505	416,324,517	185,782,988	
			<b>100.000%</b>	<b>69.145%</b>	<b>30.855%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2017 thru 12-31-2018	71,927,779	54,760,959	17,166,820	
			<b>100.000%</b>	<b>76.133%</b>	<b>23.867%</b>	
14	Net Allocated Schedule M's - AMA Percent	01-01-2018 thru 12-31-2018	-29,203,074	-19,834,590	-9,368,484	
			<b>100.000%</b>	<b>67.920%</b>	<b>32.080%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

100-05

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
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
REVENUES										
SALES OF GAS:										
99	480000 Residential	139,170,393	0	139,170,393	96,666,957	0	96,666,957	42,503,436	0	42,503,436
99	4812XX Commercial - Firm & Interruptible	62,197,917	0	62,197,917	44,091,898	0	44,091,898	18,106,019	0	18,106,019
99	4813XX Industrial-Firm	2,560,267	0	2,560,267	1,517,194	0	1,517,194	1,043,073	0	1,043,073
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	254,249	0	254,249	225,194	0	225,194	29,055	0	29,055
99	499XXX Unbilled Revenue	(2,955,543)	0	(2,955,543)	(1,876,069)	0	(1,876,069)	(1,079,474)	0	(1,079,474)
TOTAL SALES TO ULTIMATE CUSTOMERS		201,227,283	0	201,227,283	140,625,174	0	140,625,174	60,602,109	0	60,602,109
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	80,588,678	0	80,588,678	53,967,269	0	53,967,269	26,621,409	0	26,621,409
4	488000 Miscellaneous Service Revenues	14,890	0	14,890	7,344	0	7,344	7,546	0	7,546
99	4893XX Transportation Revenues	5,686,626	0	5,686,626	5,088,149	0	5,088,149	598,477	0	598,477
99	493000 Rent from Gas Property	2,678	0	2,678	2,678	0	2,678	0	0	0
4	495XXX Other Gas Revenues	204,460	379,870	584,330	(583,397)	274,540	(308,857)	787,857	105,330	893,187
99	496100 Provision for Rate Refund	(806,740)	0	(806,740)	(806,740)	0	(806,740)	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	(3,231,079)	0	(3,231,079)	(2,180,561)	0	(2,180,561)	(1,050,518)	0	(1,050,518)
TOTAL OTHER OPERATING REVENUES		82,459,513	379,870	82,839,383	55,494,742	274,540	55,769,282	26,964,771	105,330	27,070,101
TOTAL GAS REVENUES		283,686,796	379,870	284,066,666	196,119,916	274,540	196,394,456	87,566,880	105,330	87,672,210
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	134,424,444	0	134,424,444	90,668,635	0	90,668,635	43,755,809	0	43,755,809
99	808XXX Net Natural Gas Storage Transactions	62,703	0	62,703	376,490	0	376,490	(313,787)	0	(313,787)
99	811000 Gas Used for Products Extraction	(1,002,592)	0	(1,002,592)	(668,386)	0	(668,386)	(334,206)	0	(334,206)
10	813000 Other Gas Expenses	0	1,292,902	1,292,902	0	876,238	876,238	0	416,664	416,664
99	813010 Gas Technology Institute (GTI) Expenses	112,245	0	112,245	78,555	0	78,555	33,690	0	33,690
TOTAL PRODUCTION EXPENSES		133,596,800	1,292,902	134,889,702	90,455,294	876,238	91,331,532	43,141,506	416,664	43,558,170
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	20,073	20,073	0	13,870	13,870	0	6,203	6,203
1	824000 Other Expenses	0	793,228	793,228	0	548,121	548,121	0	245,107	245,107
1	837000 Other Equipment	0	1,404,593	1,404,593	0	970,574	970,574	0	434,019	434,019
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,217,894	2,217,894	0	1,532,565	1,532,565	0	685,329	685,329
G-DEPX	Depreciation Expense-Underground Storage	0	906,735	906,735	0	626,554	626,554	0	280,181	280,181
G-AMTX	Amortization Expense-Underground Storage	0	152	152	0	105	105	0	47	47
G-OTX	Taxes Other Than FIT	0	436,747	436,747	0	301,792	301,792	0	134,955	134,955

1.00-06

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,343,634	1,343,634	0	928,451	928,451	0	415,183	415,183
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,561,528	3,561,528	0	2,461,016	2,461,016	0	1,100,512	1,100,512

1,00-07

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	420,081	1,530,457	1,950,538	324,050	1,080,472	1,404,522	96,031	449,985	546,016
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,375,631	1,232,014	4,607,645	2,223,210	869,777	3,092,987	1,152,421	362,237	1,514,658
3	875000	Measuring & Reg Sta Exp-General	138,290	0	138,290	95,671	0	95,671	42,619	0	42,619
3	876000	Measuring & Reg Sta Exp-Industrial	16,123	0	16,123	13,270	0	13,270	2,853	0	2,853
3	877000	Measuring & Reg Sta Exp-City Gate	96,288	0	96,288	61,643	0	61,643	34,645	0	34,645
3	878000	Meter & House Regulator Expenses	490,290	0	490,290	324,045	0	324,045	166,245	0	166,245
3	879000	Customer Installation Expenses	1,947,571	85,167	2,032,738	1,366,048	60,126	1,426,174	581,523	25,041	606,564
3	880000	Other Expenses	1,980,031	776,514	2,756,545	1,547,166	548,203	2,095,369	432,865	228,311	661,176
3	881000	Rents	0	44,600	44,600	0	31,487	31,487	0	13,113	13,113
MAINTENANCE											
3	885000	Supervision & Engineering	197,139	1,623	198,762	93,667	1,146	94,813	103,472	477	103,949
3	887000	Mains	993,297	204	993,501	784,505	144	784,649	208,792	60	208,852
3	889000	Measuring & Reg Sta Exp-General	235,028	62,842	297,870	166,306	44,365	210,671	68,722	18,477	87,199
3	890000	Measuring & Reg Sta Exp-Industrial	74,959	12,434	87,393	46,218	8,778	54,996	28,741	3,656	32,397
3	891000	Measuring & Reg Sta Exp-City Gate	72,406	4,225	76,631	34,935	2,983	37,918	37,471	1,242	38,713
3	892000	Services	1,347,500	0	1,347,500	1,087,080	0	1,087,080	260,420	0	260,420
3	893000	Meters & House Regulators	1,437,935	641,218	2,079,153	879,446	452,687	1,332,133	558,489	188,531	747,020
3	894000	Other Equipment	18,655	212,629	231,284	18,357	150,112	168,469	298	62,517	62,815
TOTAL DISTRIBUTION OPERATING EXP			12,841,224	4,603,927	17,445,151	9,065,617	3,250,280	12,315,897	3,775,607	1,353,647	5,129,254
G-DEPX		Depreciation Expense-Distribution	17,158,826	62,755	17,221,581	11,599,468	42,510	11,641,978	5,559,358	20,245	5,579,603
G-OTX		Taxes Other Than FIT	17,024,670	0	17,024,670	14,128,627	0	14,128,627	2,896,043	0	2,896,043
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			34,183,496	62,755	34,246,251	25,728,095	42,510	25,770,605	8,455,401	20,245	8,475,646
TOTAL DISTRIBUTION EXPENSES			47,024,720	4,666,682	51,691,402	34,793,712	3,292,790	38,086,502	12,231,008	1,373,892	13,604,900

1.00-02

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000 Supervision	0	117,285	117,285	0	77,768	77,768	0	39,517	39,517
2	902000 Meter Reading Expenses	1,886,467	93,667	1,980,134	1,767,216	62,108	1,829,324	119,251	31,559	150,810
2	903XXX Customer Records & Collection Expenses	1,448,063	4,951,098	6,399,161	1,045,025	3,282,925	4,327,950	403,038	1,668,173	2,071,211
2	904000 Uncollectible Accounts	0	1,312,935	1,312,935	0	870,568	870,568	0	442,367	442,367
2	905000 Misc Customer Accounts	0	193,860	193,860	0	128,543	128,543	0	65,317	65,317
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,334,530</b>	<b>6,668,845</b>	<b>10,003,375</b>	<b>2,812,241</b>	<b>4,421,912</b>	<b>7,234,153</b>	<b>522,289</b>	<b>2,246,933</b>	<b>2,769,222</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX Customer Assistance Expenses	8,609,751	160,708	8,770,459	7,234,748	106,561	7,341,309	1,375,003	54,147	1,429,150
2	909000 Advertising	7,564	883,215	890,779	7,477	585,633	593,110	87	297,582	297,669
2	910000 Misc Customer Service & Info Exp	0	239,314	239,314	0	158,682	158,682	0	80,632	80,632
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>8,617,315</b>	<b>1,283,237</b>	<b>9,900,552</b>	<b>7,242,225</b>	<b>850,876</b>	<b>8,093,101</b>	<b>1,375,090</b>	<b>432,361</b>	<b>1,807,451</b>
	<b>SALES EXPENSES:</b>									
2	912000 Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000 Advertising	0	0	0	0	0	0	0	0	0
2	916000 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1.00-09

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
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
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	165,715	9,418,050	9,583,765	117,326	6,806,613	6,923,939	48,389	2,611,437	2,659,826
4	921000	Office Supplies & Expenses	2,015	1,335,651	1,337,666	2,015	965,302	967,317	0	370,349	370,349
4	922000	Admin. Expenses Transferred - Credit	0	(19,642)	(19,642)	0	(14,196)	(14,196)	0	(5,446)	(5,446)
4	923000	Outside Services Employed	63,697	2,532,279	2,595,976	63,433	1,830,129	1,893,562	264	702,150	702,414
4	924000	Property Insurance Premium	0	308,423	308,423	0	222,903	222,903	0	85,520	85,520
4	925XXX	Injuries and Damages	299	839,151	839,450	161	606,471	606,632	138	232,680	232,818
4	926XXX	Employee Pensions and Benefits	1,365	506,116	507,481	1,365	365,780	367,145	0	140,336	140,336
4	928000	Regulatory Commission Expenses	695,835	315,375	1,011,210	501,029	227,928	728,957	194,806	87,447	282,253
4	930000	Miscellaneous General Expenses	40,436	1,065,925	1,106,361	26,520	770,365	796,885	13,916	295,560	309,476
4	931000	Rents	6,820	132,446	139,266	6,820	95,721	102,541	0	36,725	36,725
4	935000	Maintenance of General Plant	336,397	3,058,759	3,395,156	239,277	2,210,626	2,449,903	97,120	848,133	945,253
TOTAL ADMIN & GEN OPERATING EXP			1,312,579	19,492,533	20,805,112	957,946	14,087,642	15,045,588	354,633	5,404,891	5,759,524
G-DEPX	Depreciation Expense-General Plant		657,122	4,943,073	5,600,195	551,891	3,572,458	4,124,349	105,231	1,370,615	1,475,846
G-AMTX	Amortization Expense - General Plant - 303000		39,804	131,078	170,882	24,862	94,733	119,595	14,942	36,345	51,287
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		195,471	5,610,324	5,805,795	193,019	4,054,693	4,247,712	2,452	1,555,631	1,558,083
G-AMTX	Amortization Expense-General Plant - 390200, 39		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,083,166)	0	(1,083,166)	(1,083,166)	0	(1,083,166)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	389,502	0	389,502	389,502	0	389,502	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,833	3,571	8,404	4,761	2,469	7,230	72	1,102	1,174
99	407319	AFUDC Equity DFIT Deferral	347,725	0	347,725	234,951	0	234,951	112,774	0	112,774
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	775	0	775	775	0	775	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(497,337)	0	(497,337)	(338,779)	0	(338,779)	(158,558)	0	(158,558)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(769,508)	0	(769,508)	(769,508)	0	(769,508)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(546,643)	10,688,046	10,141,403	(791,692)	7,724,353	6,932,661	245,049	2,963,693	3,208,742
TOTAL ADMIN & GENERAL EXPENSES			765,936	30,180,579	30,946,515	166,254	21,811,995	21,978,249	599,682	8,368,584	8,968,266
TOTAL EXPENSES BEFORE FIT			193,339,301	47,653,773	240,993,074	135,469,726	33,714,827	169,184,553	57,869,575	13,938,946	71,808,521
NET OPERATING INCOME (LOSS) BEFORE FIT					43,073,592			27,209,903			15,863,689

1,00-10

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			4,738,356			2,556,856			2,181,500
G-FIT	DEFERRED FEDERAL INCOME TAX			200,462			53,874			146,588
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>38,154,838</b>			<b>24,614,005</b>			<b>13,540,833</b>

1,00-11

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****						
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers - AMA	100.000%	66.307%	33.693%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.598%	29.402%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

1,00-12



RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	48,582	379,870	428,452	48,582	274,540	323,122	0	105,330	105,330
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,006,300	0	3,006,300	1,493,700	0	1,493,700
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,254,920	0	1,254,920	697,236	0	697,236	557,684	0	557,684
4	495329	Amortization Res Decoupling Deferral	(4,606,823)	0	(4,606,823)	(3,715,101)	0	(3,715,101)	(891,722)	0	(891,722)
4	495338	Non-Res Decoupling Deferred Rev	811,830	0	811,830	948,388	0	948,388	(136,558)	0	(136,558)
4	495339	Amortization Non-Res Decoupling	(1,804,049)	0	(1,804,049)	(1,568,802)	0	(1,568,802)	(235,247)	0	(235,247)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>204,460</b>	<b>379,870</b>	<b>584,330</b>	<b>(583,397)</b>	<b>274,540</b>	<b>(308,857)</b>	<b>787,857</b>	<b>105,330</b>	<b>893,187</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-13

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	87,515,631	0	87,515,631	58,828,881	0	58,828,881	28,686,750	0	28,686,750
1	804001	Pipeline Demand Costs	25,705,927	0	25,705,927	17,754,221	0	17,754,221	7,951,706	0	7,951,706
1	804002	Transport Variable Charges	852,696	0	852,696	589,082	0	589,082	263,614	0	263,614
6	804010	Gas Costs - Fixed Hedge	56,812	0	56,812	38,498	0	38,498	18,314	0	18,314
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	301,060	0	301,060	201,285	0	201,285	99,775	0	99,775
6	804018	Merchandise Processing Fee	106,783	0	106,783	70,948	0	70,948	35,835	0	35,835
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	10,776,782	0	10,776,782	7,257,179	0	7,257,179	3,519,603	0	3,519,603
6	804700	Gas Costs - Offsystem Bookout	170,455	0	170,455	117,209	0	117,209	53,246	0	53,246
6	804711	Gas Costs - Offsystem Bookout Offset	(170,455)	0	(170,455)	(117,209)	0	(117,209)	(53,246)	0	(53,246)
6	804730	Gas Costs - Intracompany LDC Gas	7,395,379	0	7,395,379	4,965,698	0	4,965,698	2,429,681	0	2,429,681
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,455,270)	0	(23,455,270)	(15,464,556)	0	(15,464,556)	(7,990,714)	0	(7,990,714)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	25,168,644	0	25,168,644	16,427,399	0	16,427,399	8,741,245	0	8,741,245
		TOTAL PURCHASED GAS COSTS	134,424,444	0	134,424,444	90,668,635	0	90,668,635	43,755,809	0	43,755,809

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.740%	32.260%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-14

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	317,679	160,708	478,387	258,789	106,561	365,350	58,890	54,147	113,037
99	908600	Public Purpose Tariff Rider Expense Offset	8,171,589	0	8,171,589	6,838,625	0	6,838,625	1,332,964	0	1,332,964
99	908610	Limited Income Tax Refund Program	116,274	0	116,274	116,274	0	116,274	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	4,209	0	4,209	21,060	0	21,060	(16,851)	0	(16,851)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,609,751	160,708	8,770,459	7,234,748	106,561	7,341,309	1,375,003	54,147	1,429,150

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.307%	33.693%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1,00-15

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.77%	52.77%
2	Cost of Debt		5.514%	5.480%
	Total Cost of Debt		<u>2.910%</u>	<u>2.892%</u>
	Total Weighted Cost		<u>2.910%</u>	<u>2.892%</u>
G-APL	Net Rate Base	502,698,521	348,658,022	154,040,499
	Interest Deduction for FIT Calculation	<u>14,600,799</u>	<u>10,145,948</u>	<u>4,454,851</u>
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

1.00-16

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-FIT-12A</b>
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	284,066,666	196,394,456	87,672,210
G-OPS	Operating & Maintenance Expense	195,261,786	135,552,836	59,708,950
G-OPS	Book Deprec/Amort and Reg Amortizations	28,269,871	19,201,298	9,068,573
G-OTX	Taxes Other than FIT	17,461,417	14,430,419	3,030,998
	Net Operating Income Before FIT	<u>43,073,592</u>	<u>27,209,903</u>	<u>15,863,689</u>
G-INT	Less: Interest Expense	14,600,799	✓ 10,145,948	4,454,851
G-SCM	Schedule M Adjustments	(5,909,194)	(4,888,451)	(1,020,743)
	Taxable Net Operating Income	<u>22,563,599</u>	<u>12,175,504</u>	<u>10,388,095</u>
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	<u>4,738,356</u>	<u>2,556,856</u>	<u>2,181,500</u>
G-DTE	Deferred FIT	200,462	53,874	146,588
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	<u>4,918,754</u>	<u>2,595,898</u>	<u>2,322,856</u>

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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1,00-17

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12A</b>
For Twelve Months Ended December 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,051,224	11,654,116	29,705,340	12,369,241	8,391,052	20,760,293	5,681,983	3,263,064	8,945,047
12	997001	Contributions In Aid of Construction	0	1,195,188	1,195,188	0	826,413	826,413	0	368,775	368,775
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	368,473	368,473	0	266,303	266,303	0	102,170	102,170
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,834,436	0	2,834,436	959,430	0	959,430	1,875,006	0	1,875,006
4	997015	Airplane Lease Payments	0	44,780	44,780	0	32,363	32,363	0	12,417	12,417
12	997016	Redemption Expense Amortization	0	258,215	258,215	0	178,543	178,543	0	79,672	79,672
4	997020	FAS87 Current Pension Accrual	0	(198,571)	(198,571)	0	(143,511)	(143,511)	0	(55,060)	(55,060)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,347,535	0	4,347,535	3,641,692	0	3,641,692	705,843	0	705,843
12	997032	Interest Rate Swaps	0	(4,824,989)	(4,824,989)	0	(3,336,239)	(3,336,239)	0	(1,488,750)	(1,488,750)
4	997033	DSM Tariff Rider	34,949	0	34,949	(18,349)	0	(18,349)	53,298	0	53,298
12	997048	AFUDC	0	1,698,201	1,698,201	0	1,174,221	1,174,221	0	523,980	523,980
11	997049	Tax Depreciation	0	(34,462,672)	(34,462,672)	0	(23,808,537)	(23,808,537)	0	(10,654,135)	(10,654,135)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(295,572)	0	(295,572)	(278,721)	0	(278,721)	(16,851)	0	(16,851)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	3,350,901	3,350,901	0	2,314,970	2,314,970	0	1,035,931	1,035,931
4	997081	Deferred Compensation	0	(225,836)	(225,836)	0	(163,216)	(163,216)	0	(62,620)	(62,620)
4	997082	Meal Disallowances	0	151,960	151,960	0	109,825	109,825	0	42,135	42,135
4	997083	Paid Time Off	0	67,061	67,061	0	48,466	48,466	0	18,595	18,595
2	997084	Customer Uncollectibles	0	3,712	3,712	0	2,461	2,461	0	1,251	1,251
99	997098	Provision for Rate Refund	806,740	0	806,740	806,740	0	806,740	0	0	0
12	997101	Repairs 481 (a)	0	(7,266,550)	(7,266,550)	0	(5,024,456)	(5,024,456)	0	(2,242,094)	(2,242,094)
12	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(3,058,661)	0	(3,058,661)	(3,058,661)	0	(3,058,661)	0	0	0
99	997107	MDM System	(768,733)	0	(768,733)	(768,733)	0	(768,733)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	2,183,047	0	2,183,047	2,183,047	0	2,183,047	0	0	0
99	997109	Tax Reform Amortization	(794,556)	0	(794,556)	(785,871)	0	(785,871)	(8,685)	0	(8,685)
99	997110	FISERVE	(497,118)	0	(497,118)	(338,627)	0	(338,627)	(158,491)	0	(158,491)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(170,451)	(170,451)	0	(76,061)	(76,061)
12	997112	AFUDC Equity Tax Flow Through	0	(513,783)	(513,783)	0	(355,255)	(355,255)	0	(158,528)	(158,528)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(161,291)	(161,291)	0	(71,974)	(71,974)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,251)	(16,251)	0	(7,252)	(7,252)
12	997115	AFUDC Equity DFIR Deferral	347,725	0	347,725	234,951	0	234,951	112,774	0	112,774
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>25,779,312</b>	<b>(29,203,074)</b>	<b>(5,909,194)</b>	<b>14,946,139</b>	<b>(19,834,590)</b>	<b>(4,888,451)</b>	<b>8,347,741</b>	<b>(9,368,484)</b>	<b>(1,020,743)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.307%	33.693%
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	11	Book Depreciation	100.000%	69.085%	30.915%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.145%	30.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-18

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,318,376	911,591	406,785
99	410100	Deferred Federal Income Tax Exp	(1,212,547)	(938,764)	(273,783)
		<b>SUBTOTAL</b>	<b>105,829</b>	<b>(27,173)</b>	<b>133,002</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	32,563	22,516	10,047
99	411100	Deferred Federal Income Tax Exp	62,070	58,531	3,539
		<b>SUBTOTAL</b>	<b>94,633</b>	<b>81,047</b>	<b>13,586</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>200,462</b>	<b>53,874</b>	<b>146,588</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.145%	30.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-19

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	436,747	436,747	0	301,792	301,792	0	134,955	134,955
		TOTAL UNDERGROUND STORAGE TAX	0	436,747	436,747	0	301,792	301,792	0	134,955	134,955
		DISTRIBUTION									
99	408110	State Excise Tax	5,537,566	0	5,537,566	5,537,566	0	5,537,566	0	0	0
99	408120	Municipal Occupation & License Tax	6,295,583	0	6,295,583	5,192,612	0	5,192,612	1,102,971	0	1,102,971
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,164,159	0	5,164,159	3,398,449	0	3,398,449	1,765,710	0	1,765,710
99	409100	State Income Tax	27,362	0	27,362	0	0	0	27,362	0	27,362
		TOTAL DISTRIBUTION TAX	17,024,670	0	17,024,670	14,128,627	0	14,128,627	2,896,043	0	2,896,043
		TOTAL TAXES OTHER THAN FIT	17,024,670	436,747	17,461,417	14,128,627	301,792	14,430,419	2,896,043	134,955	3,030,998

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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1.00-20



**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**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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

1,00-21

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
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
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
4	398000	Miscellaneous Equipment	2,328	94,955	97,283	417	68,626	69,043	1,911	26,329	28,240
<b>TOTAL GENERAL PLANT</b>			<b>35,650,033</b>	<b>67,944,061</b>	<b>103,594,094</b>	<b>28,345,656</b>	<b>49,104,532</b>	<b>77,450,188</b>	<b>7,304,377</b>	<b>18,839,529</b>	<b>26,143,906</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>725,234,253</b>	<b>159,550,493</b>	<b>884,784,746</b>	<b>491,217,042</b>	<b>113,914,135</b>	<b>605,131,177</b>	<b>234,017,211</b>	<b>45,636,358</b>	<b>279,653,569</b>
<b>ACCUMULATED DEPRECIATION</b>											
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)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(230,983,367)</b>	<b>(38,134,573)</b>	<b>(269,117,940)</b>	<b>(152,045,117)</b>	<b>(26,978,720)</b>	<b>(179,023,837)</b>	<b>(78,938,250)</b>	<b>(11,155,853)</b>	<b>(90,094,103)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAMT		General Plant - 303000	(297,581)	(600,357)	(897,938)	(203,721)	(433,890)	(637,611)	(93,860)	(166,467)	(260,327)
G-AAMT		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-AAMT		Underground Storage	0	(170,440)	(170,440)	0	(117,774)	(117,774)	0	(52,666)	(52,666)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(337,034)</b>	<b>(13,222,264)</b>	<b>(13,559,298)</b>	<b>(232,232)</b>	<b>(9,550,587)</b>	<b>(9,782,819)</b>	<b>(104,802)</b>	<b>(3,671,677)</b>	<b>(3,776,479)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(231,320,401)</b>	<b>(51,356,837)</b>	<b>(282,677,238)</b>	<b>(152,277,349)</b>	<b>(36,529,307)</b>	<b>(188,806,656)</b>	<b>(79,043,052)</b>	<b>(14,827,530)</b>	<b>(93,870,582)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>493,913,852</b>	<b>108,193,656</b>	<b>602,107,508</b>	<b>338,939,693</b>	<b>77,384,828</b>	<b>416,324,521</b>	<b>154,974,159</b>	<b>30,808,828</b>	<b>185,782,987</b>
<b>ACCUMULATED DFIT</b>											
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-DT)	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-DT)	0	(9,107)	(9,107)	0	(6,582)	(6,582)	0	(2,525)	(2,525)
4	283750	ADFIT - Common Plant (283750 from C-DT)	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)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(127,769,047)</b>	<b>(127,769,047)</b>	<b>0</b>	<b>(88,907,864)</b>	<b>(88,907,864)</b>	<b>0</b>	<b>(38,861,183)</b>	<b>(38,861,183)</b>
<b>NET GAS UTILITY PLANT</b>			<b>493,913,852</b>	<b>(19,575,391)</b>	<b>474,338,461</b>	<b>338,939,693</b>	<b>(11,523,036)</b>	<b>327,416,657</b>	<b>154,974,159</b>	<b>(8,052,355)</b>	<b>146,921,804</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) - AMA	100.000%	69.145%	30.855%

1.00-22

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	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
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	7,690	2,149	9,839	7,053	1,552	8,605	637	597	1,234
4	182318 Accumulated Amortization - AFUDC	(201)	(148)	(349)	(198)	(107)	(305)	(3)	(41)	(44)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100 Gas Inventory--Jackson Prairie	0	6,360,300	6,360,300	0	4,394,967	4,394,967	0	1,965,333	1,965,333
4	252000 Customer Advances	(3,326)	(25)	(3,351)	0	(18)	(18)	(3,326)	(7)	(3,333)
99	235199 Customer Deposits	(566,176)	0	(566,176)	(566,176)	0	(566,176)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302 WA Excess Nat Gas Line Extension	8,463,757	0	8,463,757	8,463,757	0	8,463,757	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,816,057)	0	(1,816,057)	(1,816,057)	0	(1,816,057)	0	0	0
C-WKC	Working Capital	11,080,936	0	11,080,936	7,549,307	0	7,549,307	3,531,629		3,531,629
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,266,720	12,093,340	28,360,060	12,884,806	8,356,559	21,241,365	3,381,914	3,736,781	7,118,695
	NET RATE BASE	510,180,572	(7,482,051)	502,698,521	351,824,499	(3,166,477)	348,658,022	158,356,073	(4,315,574)	154,040,499

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	99	Not Allocated	0.000%	0.000%	0.000%

1.00 - 23

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
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	
<b>Electric Production</b>														
	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											
<b>Total Electric Production</b>		<b>30,114,692</b>	<b>30,114,692</b>											
<b>Electric Transmission</b>														
	ED-AN	12,878,209	12,878,209											
<b>Total Electric Transmission</b>		<b>12,878,209</b>	<b>12,878,209</b>											
<b>Electric Distribution</b>														
	ED-AN	59,978	59,978											
	ED-ID	17,719,503	17,719,503											
	ED-WA	32,057,154	32,057,154											
<b>Total Electric Distribution</b>		<b>49,836,635</b>	<b>49,836,635</b>											
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>		<b>1,057,974</b>		<b>906,735</b>	<b>151,239</b>	<b>906,735</b>	<b>906,735</b>		<b>626,554</b>	<b>626,554</b>		<b>280,181</b>	<b>280,181</b>	
<b>Gas Distribution</b>														
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										
<b>Total Gas Distribution</b>		<b>24,916,332</b>		<b>17,221,581</b>	<b>7,694,751</b>	<b>17,158,826</b>	<b>62,755</b>	<b>17,221,581</b>	<b>11,599,468</b>	<b>42,510</b>	<b>11,641,978</b>	<b>5,559,358</b>	<b>20,245</b>	<b>5,579,603</b>
<b>General Plant</b>														
	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		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										
<b>Total General Plant</b>		<b>27,639,660</b>	<b>19,728,671</b>	<b>5,600,195</b>	<b>2,310,794</b>	<b>657,122</b>	<b>4,943,073</b>	<b>5,600,195</b>	<b>551,891</b>	<b>3,572,458</b>	<b>4,124,349</b>	<b>105,231</b>	<b>1,370,615</b>	<b>1,475,846</b>
<b>Total Depreciation Expense</b>		<b>146,443,502</b>	<b>112,558,207</b>	<b>23,728,511</b>	<b>10,156,784</b>	<b>17,815,948</b>	<b>5,912,563</b>	<b>23,728,511</b>	<b>12,151,359</b>	<b>4,241,522</b>	<b>16,392,881</b>	<b>5,664,589</b>	<b>1,671,041</b>	<b>7,335,630</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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1.00 - 24

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

AVISTA UTILITIES

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%	6	Actual Therms Purchased	67.740%	32.260%

1.00-25

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,459	234,459												
<b>Total Production/Transmission</b>		<b>1,152,859</b>	<b>1,152,859</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>															
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	
	GD-WA	24,862		24,862				24,862		24,862	24,862				
	GD-OR	8,068			8,068										
<b>Total General Plant - 303000</b>		<b>684,932</b>	<b>447,540</b>	<b>170,882</b>	<b>66,510</b>		<b>39,804</b>	<b>131,078</b>	<b>170,882</b>	<b>24,862</b>	<b>94,733</b>	<b>119,595</b>	<b>14,942</b>	<b>36,345</b>	<b>51,287</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>30,574,160</b>	<b>22,225,882</b>	<b>5,805,795</b>	<b>2,542,483</b>		<b>195,471</b>	<b>5,610,324</b>	<b>5,805,795</b>	<b>193,019</b>	<b>4,054,693</b>	<b>4,247,712</b>	<b>2,452</b>	<b>1,555,631</b>	<b>1,558,083</b>
<b>Gas Underground Storage</b>															
1	GD-AN	152		152			152	152		105	105		47	47	
<b>Total Gas Underground Storage</b>		<b>152</b>		<b>152</b>			<b>152</b>	<b>152</b>		<b>105</b>	<b>105</b>		<b>47</b>	<b>47</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>32,490,152</b>	<b>23,904,330</b>	<b>5,976,829</b>	<b>2,608,993</b>		<b>235,275</b>	<b>5,741,554</b>	<b>5,976,829</b>	<b>217,881</b>	<b>4,149,531</b>	<b>4,367,412</b>	<b>17,394</b>	<b>1,592,023</b>	<b>1,609,417</b>

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 Rat	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

1.00-24

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
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	
<b>Electric Production</b>														
	Steam (ED-AN)	(302,124,464)	(302,124,464)											
	Hydro (ED-AN)	(132,449,693)	(132,449,693)											
	Other (ED-AN)	(123,870,545)	(123,870,545)											
<b>Total Electric Production</b>		<b>(558,444,702)</b>	<b>(558,444,702)</b>											
<b>Electric Transmission</b>														
	ED-AN	(214,514,464)	(214,514,464)											
<b>Total Electric Transmission</b>		<b>(214,514,464)</b>	<b>(214,514,464)</b>											
<b>Electric Distribution</b>														
	ED-AN	(157,932)	(157,932)											
	ED-ID	(210,298,530)	(210,298,530)											
	ED-WA	(336,578,091)	(336,578,091)											
<b>Total Electric Distribution</b>		<b>(547,034,553)</b>	<b>(547,034,553)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,821,698)	(15,821,698)			(15,821,698)	(15,821,698)		(10,932,793)	(10,932,793)		(4,888,905)	(4,888,905)	
	GD-OR	(1,086,875)		(1,086,875)										
<b>Total Gas Underground Storage</b>		<b>(16,908,573)</b>	<b>(15,821,698)</b>	<b>(1,086,875)</b>		<b>(15,821,698)</b>	<b>(15,821,698)</b>		<b>(10,932,793)</b>	<b>(10,932,793)</b>		<b>(4,888,905)</b>	<b>(4,888,905)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,765,980)	(1,765,980)			(1,765,980)	(1,765,980)		(1,196,275)	(1,196,275)		(569,705)	(569,705)	
	GD-ID	(75,658,407)	(75,658,407)			(75,658,407)	(75,658,407)				(75,658,407)		(75,658,407)	
	GD-WA	(144,205,540)	(144,205,540)			(144,205,540)	(144,205,540)	(144,205,540)		(144,205,540)				
	GD-OR	(109,296,539)		(109,296,539)										
<b>Total Gas Distribution</b>		<b>(330,926,466)</b>	<b>(221,629,927)</b>	<b>(109,296,539)</b>		<b>(219,863,947)</b>	<b>(1,765,980)</b>	<b>(221,629,927)</b>	<b>(144,205,540)</b>	<b>(1,196,275)</b>	<b>(145,401,815)</b>	<b>(75,658,407)</b>	<b>(569,705)</b>	<b>(76,228,112)</b>
<b>General Plant</b>														
	ED-AN	(46,625,858)	(46,625,858)											
	ED-ID	(10,387,605)	(10,387,605)											
	ED-WA	(19,993,194)	(19,993,194)											
7,4	CD-AA	(64,046,968)	(44,919,341)	(13,161,011)	(5,966,616)		(13,161,011)	(13,161,011)		(9,511,726)	(9,511,726)		(3,649,285)	(3,649,285)
9,4	CD-AN	(12,864,025)	(9,997,277)	(2,866,748)			(2,866,748)	(2,866,748)		(2,071,856)	(2,071,856)		(794,892)	(794,892)
9	CD-ID	(6,153,194)	(4,781,955)	(1,371,239)		(1,371,239)	(1,371,239)				(1,371,239)		(1,371,239)	
9	CD-WA	(4,388,711)	(3,410,687)	(978,024)		(978,024)	(978,024)	(978,024)		(978,024)				
8,4	GD-AA	(2,224,438)		(1,525,119)	(699,319)		(1,525,119)	(1,525,119)		(1,102,234)	(1,102,234)		(422,885)	(422,885)
4	GD-AN	(2,994,017)	(2,994,017)				(2,994,017)	(2,994,017)		(2,163,836)	(2,163,836)		(830,181)	(830,181)
	GD-ID	(1,908,604)	(1,908,604)			(1,908,604)	(1,908,604)				(1,908,604)		(1,908,604)	
	GD-WA	(6,861,553)	(6,861,553)			(6,861,553)	(6,861,553)	(6,861,553)		(6,861,553)				
	GD-OR	(4,565,584)		(4,565,584)										
<b>Total General Plant</b>		<b>(183,013,751)</b>	<b>(140,115,917)</b>	<b>(31,666,315)</b>	<b>(11,231,519)</b>	<b>(11,119,420)</b>	<b>(20,546,895)</b>	<b>(31,666,315)</b>	<b>(7,839,577)</b>	<b>(14,849,652)</b>	<b>(22,689,229)</b>	<b>(3,279,843)</b>	<b>(5,697,243)</b>	<b>(8,977,086)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,850,842,509)</b>	<b>(1,460,109,636)</b>	<b>(269,117,940)</b>	<b>(121,614,933)</b>	<b>(230,983,367)</b>	<b>(38,134,573)</b>	<b>(269,117,940)</b>	<b>(152,045,117)</b>	<b>(26,978,720)</b>	<b>(179,023,837)</b>	<b>(78,938,250)</b>	<b>(11,155,853)</b>	<b>(90,094,103)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date: Time: 2/1/2019 3:13 PM

1.00-27

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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%	6	Actual Therms Purchased	67.740%	32.260%

1.00-28



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAAMT-12A</b>
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
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(11,518,954)	(11,518,954)											
Misc Intangible Plt (303000)	ED-AN	(1,731,653)	(1,731,653)											
<b>Total Production/Transmission</b>		<b>(13,250,607)</b>	<b>(13,250,607)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(205,618)	(205,618)											
Misc Intangible Plt (303000)	ED-WA	(39,740)	(39,740)											
<b>Total Distribution</b>		<b>(245,358)</b>	<b>(245,358)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,811,369)	(1,971,754)	(577,708)	(261,907)		(577,708)	(577,708)		(417,521)	(417,521)		(160,187)	(160,187)
9,4	CD-AN	(101,632)	(78,983)	(22,649)			(22,649)	(22,649)		(16,369)	(16,369)		(6,280)	(6,280)
	GD-ID	(93,860)		(93,860)		(93,860)		(93,860)				(93,860)		(93,860)
	GD-WA	(203,721)		(203,721)				(203,721)	(203,721)					
	GD-OR	(92,720)			(92,720)									
<b>Total General Plant - 303000</b>		<b>(3,303,302)</b>	<b>(2,050,737)</b>	<b>(897,938)</b>	<b>(354,627)</b>	<b>(297,581)</b>	<b>(600,357)</b>	<b>(897,938)</b>	<b>(203,721)</b>	<b>(433,890)</b>	<b>(637,611)</b>	<b>(93,860)</b>	<b>(166,467)</b>	<b>(260,327)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(59,059,719)	(41,421,535)	(12,136,181)	(5,502,003)		(12,136,181)	(12,136,181)		(8,771,060)	(8,771,060)		(3,365,121)	(3,365,121)
9,4	CD-AN	(37,607)	(29,226)	(8,381)			(8,381)	(8,381)		(6,057)	(6,057)		(2,324)	(2,324)
9	CD-ID	(49,102)	(38,160)	(10,942)		(10,942)		(10,942)				(10,942)		(10,942)
9	CD-WA	(127,939)	(99,428)	(28,511)		(28,511)		(28,511)	(28,511)			0		0
	ED-AN	(3,047,454)	(3,047,454)											
	ED-ID	0	0											
	ED-WA	(2,531,984)	(2,531,984)											
8,4	GD-AA	(447,631)		(306,905)	(140,726)		(306,905)	(306,905)		(221,806)	(221,806)		(85,099)	(85,099)
4	GD-AN	0	0	0			0	0		0	0		0	0
	GD-OR	0	0	0	0								0	0
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(65,301,436)</b>	<b>(47,167,787)</b>	<b>(12,490,920)</b>	<b>(5,642,729)</b>	<b>(39,453)</b>	<b>(12,451,467)</b>	<b>(12,490,920)</b>	<b>(28,511)</b>	<b>(8,998,923)</b>	<b>(9,027,434)</b>	<b>(10,942)</b>	<b>(3,452,544)</b>	<b>(3,463,486)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(170,440)		(170,440)			(170,440)	(170,440)		(117,774)	(117,774)		(52,666)	(52,666)
<b>Total Gas Underground Storage</b>		<b>(170,440)</b>		<b>(170,440)</b>			<b>(170,440)</b>	<b>(170,440)</b>		<b>(117,774)</b>	<b>(117,774)</b>		<b>(52,666)</b>	<b>(52,666)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0		0		0		0
9	CD-WA	0	0	0		0		0	0					
4	ED-AN	(120,942)	(120,942)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0					
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(120,942)</b>	<b>(120,942)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(82,392,085)</b>	<b>(62,835,431)</b>	<b>(13,559,298)</b>	<b>(5,997,356)</b>	<b>(337,034)</b>	<b>(13,222,264)</b>	<b>(13,559,298)</b>	<b>(232,232)</b>	<b>(9,550,587)</b>	<b>(9,782,819)</b>	<b>(104,802)</b>	<b>(3,671,677)</b>	<b>(3,776,479)</b>

Allocation Ratios:

1.00-29

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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%			

1.00-3D

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	460,219	75,166	362,279	22,774	460,219	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,707,235	0	0	0	0	2,707,235	0	0	2,707,235	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,705,047	712,828	339,789	272,460	1,325,077	204,405	97,436	78,129	379,970	0	0	0
		TOTAL ACCOUNT	15,657,626	787,994	702,068	7,264,255	8,754,317	2,911,640	97,436	2,119,997	5,129,073	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,283,029	1,103,774	2,542,817	4,636,438	8,283,029	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,043,103	0	0	0	0	8,043,103	0	0	8,043,103	0	0	0
99		GD-OR / AS	3,705,741	0	0	0	0	0	0	0	0	3,705,741	0	3,705,741
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	105,558,351	0	0	74,033,349	74,033,349	0	0	21,691,186	21,691,186	0	9,833,816	9,833,816
9		CD-WA / ID / AN	25,374,510	5,621,246	5,836,333	8,262,222	19,719,801	1,611,908	1,673,585	2,369,216	5,654,709	0	0	0
		TOTAL ACCOUNT	150,964,734	6,725,020	8,379,150	86,932,009	102,036,179	9,655,011	1,673,585	24,060,402	35,388,998	3,705,741	9,833,816	13,539,557
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,832,082	761,848	0	2,070,234	2,832,082	0	0	0	0	0	0	0
99		GD-WA / ID / AN	172,980	0	0	0	0	172,980	0	0	172,980	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	372,137	0	0	0	0	0	0	255,145	255,145	0	116,992	116,992
7		CD-AA	74,068,102	0	0	51,947,664	51,947,664	0	0	15,220,254	15,220,254	0	6,900,184	6,900,184
9		CD-WA / ID / AN	1,867,347	1,301,375	62,975	86,859	1,451,209	373,173	18,058	24,907	416,138	0	0	0
		TOTAL ACCOUNT	79,312,648	2,063,223	62,975	54,104,757	56,230,955	546,153	18,058	15,500,306	16,064,517	0	7,017,176	7,017,176
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	43,901,367	21,069,039	9,011,425	13,820,903	43,901,367	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,052,520	0	0	0	0	8,851,848	2,472,154	1,728,518	13,052,520	0	0	0
99		GD-OR / AS	3,787,833	0	0	0	0	0	0	0	0	3,787,833	0	3,787,833
8		GD-AA	13,363	0	0	0	0	0	0	9,162	9,162	0	4,201	4,201
7		CD-AA	5,867,615	0	0	4,115,252	4,115,252	0	0	1,205,736	1,205,736	0	546,627	546,627
9		CD-WA / ID / AN	6,208,012	1,951,021	758,138	2,115,398	4,824,557	559,461	217,398	606,596	1,383,455	0	0	0
		TOTAL ACCOUNT	72,830,710	23,020,060	9,769,563	20,051,553	52,841,176	9,411,309	2,689,552	3,550,012	15,650,873	3,787,833	550,828	4,338,661

1.00-31

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99		GD-OR / AS	25,641	0	0	0	0	0	0	0	0	25,641	0	25,641
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,819,771	229,168	155,965	3,360,552	3,745,685	65,715	44,723	963,648	1,074,086	0	0	0
		TOTAL ACCOUNT	5,332,822	239,629	170,328	3,734,978	4,144,935	153,875	44,723	963,648	1,162,246	25,641	0	25,641
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,105,318	760,658	234,804	4,109,856	5,105,318	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,533,745	0	0	0	0	1,854,090	300,528	379,127	2,533,745	0	0	0
99		GD-OR / AS	872,942	0	0	0	0	0	0	0	0	872,942	0	872,942
8		GD-AA	4,477,868	0	0	0	0	0	0	3,070,116	3,070,116	0	1,407,752	1,407,752
7		CD-AA	13,233,263	0	0	9,281,149	9,281,149	0	0	2,719,303	2,719,303	0	1,232,811	1,232,811
9		CD-WA / ID / AN	1,172,698	12,206	755,216	143,941	911,363	3,500	216,560	41,275	261,335	0	0	0
		TOTAL ACCOUNT	27,395,834	772,864	990,020	13,534,946	15,297,830	1,857,590	517,088	6,209,821	8,584,499	872,942	2,640,563	3,513,505
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,349,299	294,338	16,076	1,038,885	1,349,299	0	0	0	0	0	0	0
99		GD-WA / ID / AN	101,298	0	0	0	0	6,606	200	94,492	101,298	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7		CD-AA	1,229,487	0	0	862,301	862,301	0	0	252,647	252,647	0	114,539	114,539
9		CD-WA / ID / AN	3,332	54	17	2,518	2,589	16	5	722	743	0	0	0
		TOTAL ACCOUNT	2,885,635	294,392	16,093	1,903,704	2,214,189	6,622	205	458,453	465,280	40,917	165,249	206,166

1.00-32

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,209,962	14,307,319	9,485,380	8,417,263	32,209,962	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,048,403	0	0	0	0	2,384,295	843,519	820,589	4,048,403	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,302,913	251,861	308,540	452,158	1,012,559	72,222	88,475	129,657	290,354	0	0	0
		TOTAL ACCOUNT	38,133,591	14,559,180	9,793,920	9,240,070	33,593,170	2,456,517	931,994	1,058,843	4,447,354	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,036,028	12,206,724	7,038,764	45,790,540	65,036,028	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,192,444	0	0	0	0	706,358	486,086	0	1,192,444	0	0	0
99		GD-OR / AS	1,221,168	0	0	0	0	0	0	0	0	1,221,168	0	1,221,168
8		GD-AA	1,153,368	0	0	0	0	0	0	790,772	790,772	0	362,596	362,596
7		CD-AA	53,566,645	0	0	37,568,966	37,568,966	0	0	11,007,410	11,007,410	0	4,990,269	4,990,269
9		CD-WA / ID / AN	16,214,237	2,232,458	2,942,386	7,426,050	12,600,894	640,164	843,738	2,129,441	3,613,343	0	0	0
		TOTAL ACCOUNT	138,383,890	14,439,182	9,981,150	90,785,556	115,205,888	1,346,522	1,329,824	13,927,623	16,603,969	1,221,168	5,352,865	6,574,033
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	151,146	0	6,846	144,300	151,146	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	461,868	0	0	323,931	323,931	0	0	94,909	94,909	0	43,028	43,028
9		CD-WA / ID / AN	10,652	1,453	6,663	162	8,278	417	1,911	46	2,374	0	0	0
		TOTAL ACCOUNT	626,033	1,453	13,509	468,393	483,355	417	1,911	94,955	97,283	2,367	43,028	45,395
		TOTAL GENERAL PLANT	531,637,364	62,902,997	39,878,776	288,134,062	390,915,835	28,345,656	7,304,376	67,944,060	103,594,092	10,548,987	26,578,450	37,127,437

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00 - 33

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,709,311	319,716	0	10,389,595	10,709,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,409,972	0	0	6,599,684	6,599,684	0	0	1,933,655	1,933,655	0	876,633	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,541,663	319,716	0	17,140,091	17,459,807	1,022,594	779,605	1,976,901	3,779,100	426,123	876,633	1,302,756
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,626,622	3,020,128	0	10,606,494	13,626,622	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	656,490	0	0	0	0	0	0	450,103	450,103	0	206,387	
7		CD-AA	85,904,383	0	0	60,249,039	60,249,039	0	0	17,652,492	17,652,492	0	8,002,852	
9		CD-WA / ID / AN	146,490	0	51,777	62,068	113,845	0	14,847	17,798	32,645	0	0	
		TOTAL ACCOUNT	100,333,985	3,020,128	51,777	70,917,601	73,989,506	0	14,847	18,120,393	18,135,240	0	8,209,239	8,209,239
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	250,051
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

1.00-34

RESULTS OF OPERATIONS COMMON INTANGIBLE PLANT For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,301,104	0	0	21,251,679	21,251,679	0	0	6,226,574	6,226,574	0	2,822,851	2,822,851
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,301,104	0	0	21,251,679	21,251,679	0	0	6,226,574	6,226,574	0	2,822,851	2,822,851
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,432,192	0	0	1,004,468	1,004,468	0	0	294,301	294,301	0	133,423	133,423
9		CD-WA / ID / AN	4,352,796	3,382,775	0	0	3,382,775	970,021	0	0	970,021	0	0	0
		TOTAL ACCOUNT	5,784,988	3,382,775	0	1,004,468	4,387,243	970,021	0	294,301	1,264,322	0	133,423	133,423
		TOTAL	262,477,041	6,722,619	51,777	182,914,295	189,688,691	1,992,615	794,452	47,889,528	50,676,595	426,123	21,685,632	22,111,755

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-35

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(87,171,636)	(61,137,827)	(17,912,899)	(8,120,910)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(749,427)	(582,417)	(167,010)	0
7	282919 CD-AA	(44,323)	(31,086)	(9,108)	(4,129)
7	283750 CD-AA	(238,893)	(167,548)	(49,090)	(22,255)
	<b>Total</b>	<b>(88,204,279)</b>	<b>(61,918,878)</b>	<b>(18,138,107)</b>	<b>(8,147,294)</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-36



RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	3,398,613	3,398,613	0	0	0	0	3,398,613
1 154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1 154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4 154500 Supply Chain Receiving Inventory	0	0	886	886	0	0	0	0	886
7/4 154550 Supply Chain Average Cost Variance	0	0	(2,024)	(2,024)	0	0	0	0	(2,024)
7/4 154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	54,162,947	26,314,327	0	80,477,274	46,613,640	22,782,698	7,549,307	3,531,629	0
<b>TOTAL</b>	<b>54,162,947</b>	<b>26,314,327</b>	<b>3,397,474</b>	<b>83,874,748</b>	<b>46,613,640</b>	<b>22,782,698</b>	<b>7,549,307</b>	<b>3,531,629</b>	<b>3,397,474</b>

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.405%	27.728%	100.000%
99	Not Allocated						

1.00-37

1,01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjsutment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	7
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (7)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	(1,247)
42	Net Plant After DFIT	(1,247)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (1,247)

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AVISTA UTILITIES  
Gas Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2018

		Alloc	Gas	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(461,236)	(333,344)	(127,892)
	UG Storage	1	(5,859,270)	(4,048,756)	(1,810,514)
	Distribution	12	(98,225,338)	(67,917,910)	(30,307,428)
	General (Direct)	13	(5,079,463)	(3,867,148)	(1,212,315)
General/Intangible	CD AA	4	(18,730,130)	(13,536,639)	(5,193,490)
General/Intangible	CD AN	12	(167,010)	(115,479)	(51,531)
Total Plant DFIT			(128,522,447)	(89,819,276)	(38,703,171)
ADFIT-Plant - AFUDC Equity		4	(9,108)	(6,582)	(2,525)
AFUDC - CWIP Intangibles		4	(49,090)	(35,478)	(13,612)
FMB & MTN Redeemed		12	(424,924)	(293,814)	(131,110)
Total Other Deferred FIT			(483,122)	(335,875)	(147,247)
Total Deferred FIT		<b>K</b>	(129,005,569)	(90,155,151)	(38,850,418)
Amount per ROO at 12/31/2018 AMA			(127,769,047)	<b>M</b> (88,907,864)	(38,861,183)
Adjustment			(1,236,522)	(1,247,287)	10,765
Allocation Notes:					
System Contract Demand		1	100.000%	69.100%	30.900%
Jurisdictional four-factor		4	100.000%	72.272%	27.728%
Net gas plant - AMA		12	100.000%	69.145%	30.855%
Net gas general plant - AMA		13	100.000%	76.133%	23.867%

Source of Allocation Factors: Results of Operations Report G-PLT-12A  
(1) Source: Results of Operations (G-PLT-12A)

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2018

		Total System	Electric	Gas - North	Gas - South
Electric		(547,631,882)	(547,631,882)		
GAS North		(109,625,308)		(109,625,308)	
GAS Oregon		(63,592,687)			(63,592,687)
General Utility	CD AA	(91,148,620)	(63,927,085)	(18,730,130)	(8,491,405)
General Utility	CD AN	(749,427)	(582,417)	(167,010)	
Total Accelerated Tax Depr		<u>(812,747,924)</u>	<u>(612,141,384)</u>	<u>(128,522,448)</u>	<u>(72,084,092)</u>
		<b>A</b>			
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	<b>B</b>	0	0	
CDA Lake IPA Fund	283325 ED AN	<b>C</b>	0	0	
CDA Lake Settlement	283382 ED AN	<b>D</b>	(6,784,467)	(6,784,467)	
CDA Lake Settlement - Costs	283333 ED AN	<b>E</b>	252,534	252,534	
Colstrip PCB	283200 ED AN	<b>F</b>	39,899	39,899	
AFUDC - CWIP Intangibles	283750 CD AA	<b>G</b>	(238,893)	(167,548)	(49,090) (22,255)
FMB & MTN Redeemed	283850 CD AA	<b>H</b>	(2,067,857)	(1,450,292)	(424,924) (192,642)
ADFIT-Plant - AFUDC Equity	282919 CD AA	<b>I</b>	(44,323)	(31,086)	(9,108) (4,129)
Total Other Deferred FIT			<u>(8,843,107)</u>	<u>(8,140,959)</u>	<u>(483,122)</u> (219,026)
Total Deferred FIT			<u>(821,591,031)</u>	<u>(620,282,343)</u>	<u>(129,005,570)</u> (72,303,118)
			<b>J</b>	<b>K</b>	
Source of Allocation Factors: Results of Operations Report E-ALL-12A					
	CD AA - 7		100.000%	70.135%	20.549% 9.316%
	CD AN - 9		100.000%	77.715%	22.285% 0.000%

AVISTA UTILITIES  
Accumulated Deferrals  
Associated with Accelerated Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201712	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)
201801	(85,687,912)	-	(85,687,912)	(736,107)	(545,015,938)	(108,520,985)	(62,963,233)	(802,924,174)
201802	(85,679,546)	-	(85,679,546)	(738,771)	(545,069,349)	(108,625,995)	(63,049,452)	(803,163,112)
201803	(85,671,180)	-	(85,671,180)	(741,435)	(545,122,760)	(108,731,005)	(63,135,671)	(803,402,050)
201804	(85,662,814)	-	(85,662,814)	(744,099)	(545,176,171)	(108,836,015)	(63,221,890)	(803,640,988)
201805	(85,654,448)	-	(85,654,448)	(746,763)	(545,229,582)	(108,941,025)	(63,308,109)	(803,879,926)
201806	(85,646,082)	-	(85,646,082)	(749,427)	(545,282,993)	(109,046,035)	(63,394,328)	(804,118,864)
201807	(85,637,716)	-	(85,637,716)	(752,091)	(545,336,404)	(109,151,045)	(63,480,547)	(804,357,802)
201808	(85,629,350)	-	(85,629,350)	(754,755)	(545,389,815)	(109,256,055)	(63,566,766)	(804,596,740)
201809	(91,235,550)	-	(91,235,550)	(757,419)	(547,736,007)	(109,953,006)	(63,839,195)	(813,521,176)
201810	(91,227,184)	-	(91,227,184)	(760,083)	(547,789,418)	(110,058,016)	(63,925,414)	(813,760,114)
201811	(91,218,818)	-	(91,218,818)	(762,747)	(547,842,829)	(110,163,026)	(64,011,633)	(813,999,052)
201812	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)
AMA	(87,171,636)	-	(87,171,636)	(749,427)	(546,007,829)	(109,206,017)	(63,460,788)	(806,595,697)
EOP	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201712	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201801	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201802	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201803	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201804	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201805	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201806	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201807	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201808	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201809	-	-	-	-	-	-	-	-
201810	-	-	-	-	-	-	-	-
201811	-	-	-	-	-	-	-	-
201812	-	-	-	-	-	-	-	-
AMA	(3,976,984)	-	(3,976,984)	-	(1,624,053)	(419,292)	(131,899)	(6,152,228)
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201712	(91,310,844)	-	(91,310,844)	(733,443)	(547,255,308)	(109,007,916)	(63,063,224)	(811,370,734)
201801	(91,302,478)	-	(91,302,478)	(736,107)	(547,308,719)	(109,112,926)	(63,149,443)	(811,609,672)
201802	(91,294,112)	-	(91,294,112)	(738,771)	(547,362,130)	(109,217,936)	(63,235,662)	(811,848,610)
201803	(91,285,746)	-	(91,285,746)	(741,435)	(547,415,541)	(109,322,946)	(63,321,881)	(812,087,548)
201804	(91,277,380)	-	(91,277,380)	(744,099)	(547,468,952)	(109,427,956)	(63,408,100)	(812,326,486)
201805	(91,269,014)	-	(91,269,014)	(746,763)	(547,522,363)	(109,532,966)	(63,494,319)	(812,565,424)
201806	(91,260,648)	-	(91,260,648)	(749,427)	(547,575,774)	(109,637,976)	(63,580,538)	(812,804,362)
201807	(91,252,282)	-	(91,252,282)	(752,091)	(547,629,185)	(109,742,986)	(63,666,757)	(813,043,300)
201808	(91,243,916)	-	(91,243,916)	(754,755)	(547,682,596)	(109,847,996)	(63,752,976)	(813,282,238)
201809	(91,235,550)	-	(91,235,550)	(757,419)	(547,736,007)	(109,953,006)	(63,839,195)	(813,521,176)
201810	(91,227,184)	-	(91,227,184)	(760,083)	(547,789,418)	(110,058,016)	(63,925,414)	(813,760,114)
201811	(91,218,818)	-	(91,218,818)	(762,747)	(547,842,829)	(110,163,026)	(64,011,633)	(813,999,052)
201812	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)
AMA	(91,148,620)	-	(91,148,620)	(749,427)	(547,631,882)	(109,625,308)	(63,592,687)	(812,747,924)
EOP	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)

1.01-03

AVISTA UTILITIES  
 Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2018

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-17	24,149	(3,584,391)	(143,718)
Dec-18	64,504	(1,886,752)	(266,006)
Total	<u>88,653</u>	<u>(5,471,144)</u>	<u>(409,724)</u>
Average	44,326	(2,735,572)	(204,862)
Jan-18	18,657	(2,125,450)	(241,987)
Feb-18	22,825	(2,100,265)	(241,987)
Mar-18	26,993	(2,075,080)	(241,987)
Apr-18	31,161	(2,049,965)	(241,987)
May-18	35,329	(2,024,889)	(241,987)
Jun-18	39,497	(2,000,675)	(241,987)
Jul-18	43,664	(1,978,617)	(241,987)
Aug-18	47,832	(1,958,122)	(241,987)
Sep-18	52,000	(1,939,449)	(241,987)
Oct-18	56,168	(1,921,884)	(241,987)
Nov-18	60,336	(1,904,318)	(241,987)
Total	<u>478,789</u>	<u>(24,814,286)</u>	<u>(2,866,717)</u>
Average of monthly averages	39,899	(2,067,857)	(238,893)
	<b>F</b>	<b>H</b>	<b>G</b>

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201712				\$ 24,149.36
201801	\$ 24,149.36	\$ (5,491.91)		\$ 18,657.45
201802	\$ 18,657.45	\$ 4,167.83		\$ 22,825.28
201803	\$ 22,825.28	\$ 4,167.83		\$ 26,993.11
201804	\$ 26,993.11	\$ 4,167.83		\$ 31,160.94
201805	\$ 31,160.94	\$ 4,167.83		\$ 35,328.77
201806	\$ 35,328.77	\$ 4,167.83		\$ 39,496.60
201807	\$ 39,496.60	\$ 4,167.83		\$ 43,664.43
201808	\$ 43,664.43	\$ 4,167.83		\$ 47,832.26
201809	\$ 47,832.26	\$ 4,167.83		\$ 52,000.09
201810	\$ 52,000.09	\$ 4,167.83		\$ 56,167.92
201811	\$ 56,167.92	\$ 4,167.83		\$ 60,335.75
201812	\$ 60,335.75	\$ 4,167.83		\$ 64,503.58
		<b>\$ 40,354.22</b>		

Note: TCJA was recorded in GL in December 2017, however, not reflected in ROO until January 2018.

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201712			(3,584,391.18)	-	\$ (3,584,391.18)
201801	\$ (3,584,391.18)	\$ 1,458,941.35	(2,125,449.83)	-	\$ (2,125,449.83)
201802	\$ (2,125,449.83)	\$ 25,184.88	(2,100,264.95)	-	\$ (2,100,264.95)
201803	\$ (2,100,264.95)	\$ 25,184.88	(2,075,080.07)		\$ (2,075,080.07)
201804	\$ (2,075,080.07)	\$ 25,114.60	(2,049,965.47)		\$ (2,049,965.47)
201805	\$ (2,049,965.47)	\$ 25,076.93	(2,024,888.54)		\$ (2,024,888.54)
201806	\$ (2,024,888.54)	\$ 24,213.83	(2,000,674.71)		\$ (2,000,674.71)
201807	\$ (2,000,674.71)	\$ 22,057.31	(1,978,617.40)		\$ (1,978,617.40)
201808	\$ (1,978,617.40)	\$ 20,495.02	(1,958,122.38)		\$ (1,958,122.38)
201809	\$ (1,958,122.38)	\$ 18,672.97	(1,939,449.41)		\$ (1,939,449.41)
201810	\$ (1,939,449.41)	\$ 17,565.65	(1,921,883.76)		\$ (1,921,883.76)
201811	\$ (1,921,883.76)	\$ 17,565.65	(1,904,318.11)		\$ (1,904,318.11)
201812	\$ (1,904,318.11)	\$ 17,565.65	(1,886,752.46)		\$ (1,886,752.46)
		\$ 1,697,638.72			

Note: TCJA was recorded in GL in December 2017, however, not reflected in ROO until January 2018.



1-01-07

FERC Account Number	Description	CD	AA
283750	DFIT-AFUDC CWIP Intangibles		

  

Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201712			(143,718.00)	-	(143,718.00)
201801	\$ (143,718.00)	\$ (98,268.80)	(241,986.80)	-	(241,986.80)
201802	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201803	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201804	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201805	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201806	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201807	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201808	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201809	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201810	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201811	\$ (241,986.80)	\$ -	(241,986.80)	-	(241,986.80)
201812	\$ (241,986.80)	\$ (24,018.91)	(266,005.71)	-	(266,005.71)
		\$ (122,287.71)			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (143,718.00)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (266,005.71)

Note: Dec 2017 - Aug 2018, amount was recorded in ZZ.ZZ in GL, however adjusted to CD.AA in ROO.

1.01-08

FERC Account Number	Description	CD	AA		
282919	DFIT-AFUDC Equity				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201712			-	-	\$ -
201801	\$ -	\$ -	-	-	\$ -
201802	\$ -	\$ -	-	-	\$ -
201803	\$ -	\$ -	-	-	\$ -
201804	\$ -	\$ -	-	-	\$ -
201805	\$ -	\$ -	-	-	\$ -
201806	\$ -	\$ -	-	-	\$ -
201807	\$ -	\$ -	-	-	\$ -
201808	\$ -	\$ -	-	-	\$ -
201809	\$ -	\$ -	-	-	\$ -
201810	\$ -	\$ -	-	-	\$ -
201811	\$ -	\$ -	-	-	\$ -
201812	\$ -	\$ (1,063,746.00)	(1,063,746.00)	-	\$ (1,063,746.00)
		<b>\$ (1,063,746.00)</b>			

AVISTA UTILITIES

Washington Gas Cost Study

Average - Twelve Months Ended December 31, 2018

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(333,344)	(333,344)			
UG Storage	U	(4,048,756)	0	(4,048,756)	0	0
Distribution	D	(67,917,910)	0	0	(67,917,910)	0
General Utility	O	(3,867,148)	0	0	0	(3,867,148)
ADFIT-COMMON ALL	O	(13,536,639)	(4,152,559)	0	0	(9,384,081)
ADFIT-COMMON ALL WWP	O	(115,479)	(35,425)	0	0	(80,054)
Total Accelerated Tax Depr		(89,819,276)	(4,521,328)	(4,048,756)	(67,917,910)	(13,331,282)
FMB/MTN Elec	Allocate by Plant	(293,814)	(1,132)	(13,810)	(224,627)	(54,246)
ADFIT-Plant - AFUDC Equity	O	(6,582)				(6,582)
AFUDC CWIP Intangibles	I	(35,478)	(35,478)			
Total Other Deferred FIT		(335,875)	(36,610)	(13,810)	(224,627)	(60,828)
Total Deferred FIT		<b>M (90,155,151)</b>	<b>(4,557,938)</b>	<b>(4,062,566)</b>	<b>(68,142,537)</b>	<b>(13,392,111)</b>

Total Plant	605,131,177	2,330,776	28,441,824	462,635,831	111,722,746
		0.3851700%	4.7001100%	76.4521600%	18.4625700%

60-10-1

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	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
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	984,868	45,912,626	46,897,494	970,021	33,181,973	34,151,994	14,847	12,730,653	12,745,500
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
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
UG Storage	-	41,123,075	41,123,075	-	28,441,824	28,441,824	-	12,681,251	12,681,251
Distribution	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	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	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

(From IPL - Gas North Data)

303000 CD AA	-	1,933,655	1,933,655	-	1,397,491	1,397,491	-	536,164	536,164
CD AN	-	43,246	43,246	-	31,255	31,255	-	11,991	11,991
303100 CD AA	-	17,652,492	17,652,492	-	12,757,809	12,757,809	-	4,894,683	4,894,683
CD AN	-	17,798	17,798	-	-	-	-	17,798	17,798
303110 CD AA	-	551,555	551,555	-	398,620	398,620	-	152,935	152,935
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	27,240,679	27,240,679	-	19,687,384	19,687,384	-	7,553,295	7,553,295
CD AN	-	-	-	-	-	-	-	-	-
	-	47,439,425	47,439,425	-	34,272,558	34,272,558	-	13,166,867	13,166,867

Allocation Factors			
4	303000	72.272%	27.728%
4	303100	72.272%	27.728%
4	303110	72.272%	27.728%
4	303115	72.272%	27.728%

**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
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%

1.01-11

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	10 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	10
26	OPERATING INCOME BEFORE FIT	(10)
	FEDERAL INCOME TAX	
27	Current Accrual	(2)
28	Debt Interest	0
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (8)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(7) ✓
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ (7)</u>

*Jma*

AVISTA UTILITIES  
DEFERRED DEBITS AND CREDITS ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2018

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Rate Base - Reg Liab. Non-Plant Excess Tax	9	(759,476)	(752,880)	(6,596)						G-DDC-3
Customer Advances	10	(24)	(18)	(6)	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(566,201)	(566,176)	(25)	Test Year	10,135	-	10,135	905000 Cust Acctg	G-DDC-7
Sub-Total Deferred Debits and Credits		(566,225)	(1,319,074)	-6,627		10,135	-	10,135		
Excess Nat Gas Line Ext	3		6,647,700							
Gas Stored	1		3,960,165							
Gas Inventory	2		4,394,967							
Working Capital	12		7,549,307							
AFUDC			8,300							
G-APL-12A Check total			21,241,365							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

10-001

**Avista Utilites**  
 Non-Plant Excess Tax Liability in Rate Base  
Washington AMA

<u>PERIOD</u>		Natural Gas WA
		Deferred Tax Balance
Dec	2017	0
Dec	2018	0
TOTAL		0
Divide by 2		÷2
Beg/End Mo Avg		0
Jan	2018	(1,822,743)
Feb	2018	(1,822,743)
Mar	2018	(1,822,743)
Apr	2018	(1,822,743)
May	2018	(1,822,743)
Jun	2018	0
Jul	2018	0
Aug	2018	0
Sep	2018	0
Oct	2018	0
Nov	2018	0
TOTAL		(9,113,716)
Divide by 12		÷12
Ave Monthly Average		<b>(\$759,476)</b> ✓

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/28/2019

Mgr. Review: *Jma*



**Avista Utilites**

Non-Plant Excess Tax Liability in Rate Base

Prior to incorporation in Customer Rates - Removal from Rate Base

SVC2	JUR2	APL	Plant	W/C	Utility	Allocation Factors							Allocated Amounts						
						ED	GD N	GD OR	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G	Total
CD	AA		1,491,244	4,233,620	5,724,864	70.14%	20.55%	9.32%	68.60%	31.41%	72.27%	27.73%	100.00%	2,754,181	1,260,953	850,209	326,193	533,328	5,724,864
	AN			307,720	307,720	77.71%	22.29%		68.60%	31.41%	72.27%	27.73%	100.00%	164,039	75,102	49,563	19,015	-	307,720
CD Total		0	1,491,244	4,541,340	6,032,584									2,918,220	1,336,055	899,772	345,208	533,328	6,032,584
ED	AN		4,289,712	(1,352,455)	2,937,256	100.00%			68.60%	31.41%				2,014,811	922,445	-	-	-	2,937,256
	ID	(107,755)		-	(107,755)	100.00%				100.00%				-	(107,755)	-	-	-	(107,755)
	WA	110,814		-	110,814	100.00%			100.00%					110,814	-	-	-	-	110,814
ED Total		3,059	4,289,712	(1,352,455)	2,940,315									2,125,625	814,691	0	0	0	2,940,315
GD	AN			(7,000)	(7,000)	100.00%				72.27%	27.73%			-	-	(5,059)	(1,941)	-	(7,000)
	AS			(67,040)	(67,040)			100.00%					100.00%	-	-	-	-	(67,040)	(67,040)
	OR			64,940	64,940			100.00%					100.00%	-	-	-	-	64,940	64,940
	WA	928,030		-	928,030	100.00%				100.00%				-	-	928,030	-	-	928,030
GD Total		928,030	0	(9,100)	918,930									0	0	922,971	(1,941)	(2,100)	918,930
ZZ	ZZ			-	0														0
ZZ Total		0	0	0	0									0	0	0	0	0	0
Grand Total		931,088	5,780,955	3,179,785	9,891,829									5,043,844	2,150,746	1,822,743	343,267	531,228	9,891,829

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/28/2019 Mgr. Review: *Jmer*

1-02-03

**AVISTA UTILITIES  
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES  
TWELVE MONTHS ENDED DECEMBER 31, 2018**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	TOTAL			ELECTRIC			TOTAL			GAS		
	Customer	EDWA	EDID	Customer	GDWA	GDID	Customer	GDWA	GDID	Customer	GDWA	GDID
	Advance Bal 252000	Wash 252000	Idaho 252000	Advance Bal 252000	Wash 252000	Idaho 252000	Advance Bal 252000	Wash 252000	Idaho 252000	Advance Bal 252000	Wash 252000	Idaho 252000
Dec 2017	(1,580,951)	(625,300)	(955,651)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Dec 2018	(2,139,174)	(1,018,716)	(1,120,458)	(3,031)	0	(3,031)	(3,031)	0	(3,031)	(3,031)	0	(3,031)
<b>TOTAL</b>	<b>(3,720,125)</b>	<b>(1,644,016)</b>	<b>(2,076,109)</b>	<b>(6,399)</b>	<b>0</b>	<b>(6,399)</b>	<b>(6,399)</b>	<b>0</b>	<b>(6,399)</b>	<b>(6,399)</b>	<b>0</b>	<b>(6,399)</b>
Divide by 2	+2	+2	+2	+2	+2	+2	+2	+2	+2	+2	+2	+2
Beg/End Mo Avg	(1,860,063)	(822,008)	(1,038,055)	(3,200)	0	(3,200)	(3,200)	0	(3,200)	(3,200)	0	(3,200)
Jan 2018	(1,537,191)	(606,921)	(930,270)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Feb 2018	(1,594,386)	(668,871)	(925,515)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Mar 2018	(1,587,973)	(682,726)	(905,247)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Apr 2018	(1,620,930)	(681,637)	(939,293)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
May 2018	(1,610,997)	(679,241)	(931,756)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Jun 2018	(1,818,274)	(822,769)	(995,505)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Jul 2018	(2,148,390)	(1,020,011)	(1,128,379)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Aug 2018	(2,102,462)	(988,647)	(1,113,815)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Sep 2018	(2,153,829)	(1,047,836)	(1,105,993)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Oct 2018	(2,144,429)	(1,019,512)	(1,124,917)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Nov 2018	(2,164,118)	(1,037,660)	(1,126,458)	(3,031)	0	(3,031)	(3,031)	0	(3,031)	(3,031)	0	(3,031)
<b>TOTAL</b>	<b>(22,343,042)</b>	<b>(10,077,839)</b>	<b>(12,265,203)</b>	<b>(39,911)</b>	<b>0</b>	<b>(39,911)</b>	<b>(39,911)</b>	<b>0</b>	<b>(39,911)</b>	<b>(39,911)</b>	<b>0</b>	<b>(39,911)</b>
Divide by 12	+12	+12	+12	+12	+12	+12	+12	+12	+12	+12	+12	+12
Ave Monthly Average	(1,861,920)	(839,820)	(1,022,100)	(3,326)	0	(3,326)	(3,326)	0	(3,326)	(3,326)	0	(3,326)

PERIOD	TOTAL		ELECTRIC		GAS	
	Customer	Advance Bal	Wash	Idaho	Wash	Idaho
	252000	252000	252000	252000	252000	252000
Dec 2017	0	0				
Dec 2018	0	0				
<b>TOTAL</b>	<b>0</b>	<b>0</b>				
Divide by 2	+2	+2				
Beg/End Mo Avg	0	0				
Jan 2018	0	0				
Feb 2018	(578)	(578)				
Mar 2018	(90)	(90)				
Apr 2018	(578)	(578)				
May 2018	0	0				
Jun 2018	0	0				
Jul 2018	0	0				
Aug 2018	0	0				
Sep 2018	(240)	(240)				
Oct 2018	0	0				
Nov 2018	0	0				
<b>TOTAL</b>	<b>(1,486)</b>	<b>(1,486)</b>				
Divide by 12	+12	+12				
Ave Monthly Average	(124)	(124)	(59)	(20)	(24)	(8)

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec	Distribution	Plant	Percentage	Unassigned Advances	
				Account	252000
WA	1,690,787,105	47.39%	(59)		
ID	581,655,603	16.30%	(20)		
WWP Gas					
WA	689,390,983	19.32%	(24)		
ID	226,755,152	6.36%	(8)		
WPNG Gas					
OR	379,326,537	10.63%	(13)		
<b>TOTAL</b>	<b>3,567,915,380</b>	<b>100.0%</b>	<b>(124)</b>		

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(111)	(59)	(20)	(24)	(8)
252000 ED	(1,861,920)	(839,820)	(1,022,100)		
252000 GD	(3,326)			0	(3,326)
<b>TOTALS</b>	<b>(\$1,865,357)</b>	<b>(\$839,879)</b>	<b>(\$1,022,120)</b>	<b>(\$24)</b>	<b>(\$3,334)</b>

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	(955,650.68)	25,381.00	(930,269.68)
201802	(930,269.68)	4,755.00	(925,514.68)
201803	(925,514.68)	20,267.42	(905,247.26)
201804	(905,247.26)	(34,046.00)	(939,293.26)
201805	(939,293.26)	7,537.00	(931,756.26)
201806	(931,756.26)	(63,749.00)	(995,505.26)
201807	(995,505.26)	(132,874.00)	(1,128,379.26)
201808	(1,128,379.26)	14,564.00	(1,113,815.26)
201809	(1,113,815.26)	7,822.00	(1,105,993.26)
201810	(1,105,993.26)	(18,924.00)	(1,124,917.26)
201811	(1,124,917.26)	(1,541.00)	(1,126,458.26)
201812	(1,126,458.26)	6,000.00	(1,120,458.26)
		<b>(164,807.58)</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	(625,300.00)	18,379.00	(606,921.00)
201802	(606,921.00)	(61,950.00)	(668,871.00)
201803	(668,871.00)	(13,855.00)	(682,726.00)
201804	(682,726.00)	1,089.00	(681,637.00)
201805	(681,637.00)	2,396.00	(679,241.00)
201806	(679,241.00)	(143,528.00)	(822,769.00)
201807	(822,769.00)	(197,241.80)	(1,020,010.80)
201808	(1,020,010.80)	31,363.80	(988,647.00)
201809	(988,647.00)	(59,189.00)	(1,047,836.00)
201810	(1,047,836.00)	28,324.00	(1,019,512.00)
201811	(1,019,512.00)	(18,148.00)	(1,037,660.00)
201812	(1,037,660.00)	18,944.00	(1,018,716.00)
		<b>(393,416.00)</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	(3,368.00)	0.00	(3,368.00)
201802	(3,368.00)	0.00	(3,368.00)
201803	(3,368.00)	0.00	(3,368.00)
201804	(3,368.00)	0.00	(3,368.00)
201805	(3,368.00)	0.00	(3,368.00)
201806	(3,368.00)	0.00	(3,368.00)
201807	(3,368.00)	0.00	(3,368.00)
201808	(3,368.00)	0.00	(3,368.00)
201809	(3,368.00)	0.00	(3,368.00)
201810	(3,368.00)	0.00	(3,368.00)
201811	(3,368.00)	336.80	(3,031.20)
201812	(3,031.20)	0.00	(3,031.20)
		<b>336.80</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	0.00	0.00	0.00
201802	0.00	0.00	0.00
201803	0.00	0.00	0.00
201804	0.00	0.00	0.00
201805	0.00	0.00	0.00
201806	0.00	0.00	0.00
201807	0.00	0.00	0.00
201808	0.00	0.00	0.00
201809	0.00	0.00	0.00
201810	0.00	0.00	0.00
201811	0.00	0.00	0.00
201812	0.00	0.00	0.00
		<b>0.00</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	0.00	0.00	0.00
201802	0.00	(577.50)	(577.50)
201803	(577.50)	487.80	(89.70)
201804	(89.70)	(487.80)	(577.50)
201805	(577.50)	577.50	0.00
201806	0.00	(0.30)	(0.30)
201807	(0.30)	0.30	0.00
201808	0.00	0.00	0.00
201809	0.00	(240.06)	(240.06)
201810	(240.06)	240.06	0.00
201811	0.00	0.00	0.00
201812	0.00	0.00	0.00
		<b>0.00</b>	

**AVISTA UTILITIES**  
**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2017	9,821	2,485,956.08
1/31/2018	9,798	2,510,558.26
2/28/2018	9,812	2,558,961.28
3/31/2018	9,844	2,581,105.09
4/30/2018	9,845	2,593,052.74
5/31/2018	9,760	2,579,398.36
6/30/2018	9,608	2,555,074.37
7/31/2018	9,467	2,552,744.05
8/31/2018	9,328	2,536,365.24
9/30/2018	9,321	2,507,045.83
10/31/2018	9,348	2,507,995.21
11/30/2018	9,290	2,500,957.79
12/31/2018	9,330	2,522,232.00

(Dec 2017 + Dec 2018) / 2 \$2,504,094.04

**AMA Deposits** \$2,540,612.69

**Allocate WA Deposits to Service (1):**

WA Electric	77.714%	<u>\$1,974,411.74</u>
WA Gas	22.286%	<u>\$566,200.94</u>
<b>TOTAL</b>		<u>\$2,540,612.69</u>

For Commission Basis Historical 2018 Rate

Int. Rate Per WAC for 2018	Allocate to Service:
1.79%	<u>\$35,341.97</u>
1.79%	<u>\$10,135.00</u>
	<u>\$45,476.97</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Home (/Pages/Default.aspx) > Regulated Industries (/regulatedIndustries/Pages/default.aspx) > Utilities (/regulatedIndustries/utilities/Pages/default.aspx) > Energy (/regulatedIndustries/utilities/energy/Pages/default.aspx) > Customer Deposit Interest Rates

## Customer Deposit Interest Rates

Commission rules set the customer deposit interest rate at the level of the one-year Treasury Constant Maturity, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15 (<http://www.federalreserve.gov/releases/h15/data.htm>).

### Telephone and Water Companies

As of November 15, 2017, the interest rate that telephone and water companies must pay on the deposits they hold for their customers is 1.55 percent.

For each calendar year, telephone and water company rules use the rate as of November 15 of the previous year.

### Gas, Electric and Solid Waste Companies

As of January 16, 2018, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is 1.79 percent.

Gas, electric, and solid waste company rules use the rate as of January 15. Since January 15 was a holiday, the rate used is the rate as of the next business day, January 16, 2018.

[Documents \(/docs/Pages/DocketLookup.aspx?FilingID=020405\)](#)

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## LAWS AND RULES

Utilities General - Tariffs and Contracts - WAC 480-80 (<http://apps.leg.wa.gov/WAC/default.aspx?cite=480-80>)

Water Companies - WAC 480-110 (<http://apps.leg.wa.gov/WAC/default.aspx?cite=480-110>)

Telecom Companies - WAC 480-120 (<http://apps.leg.wa.gov/wac/default.aspx?cite=480-120>)

Electric Companies - WAC 480-100 (<http://apps.leg.wa.gov/wac/default.aspx?cite=480-100>)

Gas Companies - WAC 480-90 (<http://apps.leg.wa.gov/wac/default.aspx?cite=480-90>)

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	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
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	7,690	2,149	9,839	7,053	1,552	8,605	637	597	1,234
4	182318	Accumulated Amortization - AFUDC	(201)	(148)	(349)	(198)	(107)	(305)	(3)	(41)	(44)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	6,360,300	6,360,300	0	4,394,967	4,394,967	0	1,965,333	1,965,333
4	252000	Customer Advances	(3,326)	(25)	(3,351)	0	(18)	(18)	(3,326)	(7)	(3,333)
99	235199	Customer Deposits	(566,176)	0	(566,176)	(566,176)	0	(566,176)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302	WA Excess Nat Gas Line Extension	8,463,757	0	8,463,757	8,463,757	0	8,463,757	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,816,057)	0	(1,816,057)	(1,816,057)	0	(1,816,057)	0	0	0
C-WKC		Working Capital	11,080,936	0	11,080,936	7,549,307	0	7,549,307	3,531,629		3,531,629
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,266,720	12,093,340	28,360,060	12,884,806	8,356,559	21,241,365	3,381,914	3,736,781	7,118,695
		NET RATE BASE	510,180,572	(7,482,051)	502,698,521	351,824,499	(3,166,477)	348,658,022	158,356,073	(4,315,574)	154,040,499

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	99	Not Allocated	0.000%	0.000%	0.000%

1.02-08

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1,03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

- No adjustment necessary, ROO calculation of Working Capital consistent with that approved in 2017 BRC

*Jma*

*Jma*

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2018  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 11,747,784

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	38,795,688	(4,504,180)	34,291,509	65.39%	34.61%	0.00%	0.00%	0.00%	22,423,218	11,868,291	0	0	0
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	69.10%	30.90%	0.00%	0	0	0	0	0
	GD.ID	30,231	(3,510)	26,721	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	26,721	0
	GD.OR	1,956,446	(227,143)	1,729,303	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,729,303
	GD.WA	61,499	(7,140)	54,359	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	54,359	0	0
<b>1 Total</b>		<b>40,843,865</b>	<b>(4,741,973)</b>	<b>36,101,892</b>						<b>22,423,218</b>	<b>11,868,291</b>	<b>54,359</b>	<b>26,721</b>	<b>1,729,303</b>
2	CD.AA	(23,849,227)	2,768,895	(21,080,331)	34.36%	18.03%	22.32%	11.34%	13.94%	(7,243,452)	(3,801,621)	(4,705,152)	(2,391,469)	(2,938,636)
	CD.ID	(64,513)	7,490	(57,023)	0.00%	60.88%	0.00%	39.12%	0.00%	0	(34,717)	0	(22,306)	0
	CD.WA	(547,558)	63,571	(483,986)	60.88%	0.00%	39.12%	0.00%	0.00%	(294,662)	0	(189,324)	0	0
	ED.AN	(79,222)	9,198	(70,024)	65.58%	34.42%	0.00%	0.00%	0.00%	(45,922)	(24,102)	0	0	0
	ED.ID	3,501,655	(406,542)	3,095,113	0.00%	100.00%	0.00%	0.00%	0.00%	0	3,095,113	0	0	0
	ED.WA	11,077,619	(1,286,112)	9,791,508	100.00%	0.00%	0.00%	0.00%	0.00%	9,791,508	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.89%	23.83%	29.28%	0	0	0	0	0
	GD.AN	(13,562)	1,575	(11,987)	0.00%	0.00%	66.30%	33.70%	0.00%	0	0	(7,948)	(4,040)	0
	GD.ID	667,953	(77,549)	590,403	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	590,403	0
	GD.WA	2,245,383	(260,689)	1,984,694	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,984,694	0	0
<b>2 Total</b>		<b>(7,061,471)</b>	<b>819,837</b>	<b>(6,241,635)</b>						<b>2,207,471</b>	<b>(765,327)</b>	<b>(2,917,731)</b>	<b>(1,827,412)</b>	<b>(2,938,636)</b>
4	CD.AA	98,909,386	(11,483,380)	87,426,006	48.11%	22.03%	14.85%	5.70%	9.32%	42,059,867	19,256,362	12,983,788	4,981,382	8,144,607
	CD.AN	(47,285)	5,490	(41,795)	53.31%	24.41%	16.11%	6.18%	0.00%	(22,280)	(10,201)	(6,731)	(2,583)	0
	CD.ID	7,699	(894)	6,805	0.00%	77.72%	0.00%	22.29%	0.00%	0	5,289	0	1,517	0
	CD.WA	(970,245)	112,645	(857,600)	77.72%	0.00%	22.29%	0.00%	0.00%	(666,484)	0	(191,116)	0	0
	ED.AN	(11,409,398)	1,324,631	(10,084,767)	68.60%	31.41%	0.00%	0.00%	0.00%	(6,917,646)	(3,167,121)	0	0	0
	ED.ID	2,507,613	(291,134)	2,216,479	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,216,479	0	0	0
	ED.MT	2,228	(259)	1,969	68.60%	31.41%	0.00%	0.00%	0.00%	1,351	618	0	0	0
	ED.WA	7,283,346	(845,596)	6,437,749	100.00%	0.00%	0.00%	0.00%	0.00%	6,437,749	0	0	0	0
	GD.AA	7,720,758	(896,380)	6,824,378	0.00%	0.00%	49.55%	19.01%	31.44%	0	0	3,381,556	1,297,374	2,145,448
	GD.AN	(3,782,430)	439,140	(3,343,290)	0.00%	0.00%	72.27%	27.73%	0.00%	0	0	(2,416,262)	(927,027)	0
	GD.ID	1,442,192	(167,438)	1,274,753	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,274,753	0
	GD.WA	396,873	(46,077)	350,796	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	350,796	0	0
<b>4 Total</b>		<b>102,060,736</b>	<b>(11,849,252)</b>	<b>90,211,484</b>						<b>40,892,557</b>	<b>18,301,426</b>	<b>14,102,030</b>	<b>6,625,416</b>	<b>10,290,055</b>
20	ED.ID	(5,171,231)	600,380	(4,570,851)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,570,851)	0	0	0
	ED.MT	(7,071,708)	821,025	(6,250,682)	65.39%	34.61%	0.00%	0.00%	0.00%	(4,087,321)	(2,163,361)	0	0	0
	ED.OR	367,810	(42,703)	325,107	65.39%	34.61%	0.00%	0.00%	0.00%	212,588	112,520	0	0	0
	ED.WA	(17,009,698)	1,974,826	(15,034,872)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,034,872)	0	0	0	0
	GD.ID	(1,462,944)	169,848	(1,293,096)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,293,096)	0
	GD.OR	(134,644)	15,632	(119,012)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(119,012)
	GD.WA	(4,173,948)	484,595	(3,689,352)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(3,689,352)	0	0
<b>20 Total</b>		<b>(34,656,362)</b>	<b>4,023,604</b>	<b>(30,632,759)</b>						<b>(18,909,606)</b>	<b>(6,621,692)</b>	<b>(3,689,352)</b>	<b>(1,293,096)</b>	<b>(119,012)</b>
<b>Grand Total</b>		<b>101,186,767</b>	<b>(11,747,784)</b>	<b>89,438,983</b>						<b>46,613,640</b>	<b>22,782,698</b>	<b>7,549,307</b>	<b>3,531,629</b>	<b>8,961,709</b>

1.03-01



Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2018  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 11,747,784

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	38,795,688	(4,504,180)	34,291,509	100.00%			65.39%	34.61%			
	ED.ID	0	0	0	100.00%				100.00%			
	GD.AN	0	0	0		100.00%				69.10%	30.90%	
	GD.ID	30,231	(3,510)	26,721		100.00%					100.00%	
	GD.OR	1,956,446	(227,143)	1,729,303			100.00%					100.00%
	GD.WA	61,499	(7,140)	54,359		100.00%				100.00%		
<b>1 Total</b>		<b>40,843,865</b>	<b>(4,741,973)</b>	<b>36,101,892</b>								
2	CD.AA	(23,849,227)	2,768,895	(21,080,331)	52.40%	33.66%	13.94%	65.58%	34.42%	66.30%	33.70%	100.00%
	CD.ID	(64,513)	7,490	(57,023)	60.88%	39.12%			100.00%			100.00%
	CD.WA	(547,558)	63,571	(483,986)	60.88%	39.12%		100.00%		100.00%		
	ED.AN	(79,222)	9,198	(70,024)	100.00%			65.58%	34.42%			
	ED.ID	3,501,655	(406,542)	3,095,113	100.00%				100.00%			
	ED.WA	11,077,619	(1,286,112)	9,791,508	100.00%			100.00%				
	GD.AA	0	0	0		70.72%	29.28%			66.30%	33.70%	100.00%
	GD.AN	(13,562)	1,575	(11,987)		100.00%				66.30%	33.70%	
	GD.ID	667,953	(77,549)	590,403		100.00%					100.00%	
	GD.WA	2,245,383	(260,689)	1,984,694		100.00%				100.00%		
<b>2 Total</b>		<b>(7,061,471)</b>	<b>819,837</b>	<b>(6,241,635)</b>								
4	CD.AA	98,909,386	(11,483,380)	87,426,006	70.14%	20.55%	9.32%	68.60%	31.41%	72.27%	27.73%	100.00%
	CD.AN	(47,285)	5,490	(41,795)	77.72%	22.29%		68.60%	31.41%	72.27%	27.73%	
	CD.ID	7,699	(894)	6,805	77.72%	22.29%			100.00%			100.00%
	CD.WA	(970,245)	112,645	(857,600)	77.72%	22.29%		100.00%		100.00%		
	ED.AN	(11,409,398)	1,324,631	(10,084,767)	100.00%			68.60%	31.41%			
	ED.ID	2,507,613	(291,134)	2,216,479	100.00%				100.00%			
	ED.MT	2,228	(259)	1,969	100.00%			68.60%	31.41%			
	ED.WA	7,283,346	(845,596)	6,437,749	100.00%			100.00%				
	GD.AA	7,720,758	(896,380)	6,824,378		68.56%	31.44%			72.27%	27.73%	100.00%
	GD.AN	(3,782,430)	439,140	(3,343,290)		100.00%				72.27%	27.73%	
	GD.ID	1,442,192	(167,438)	1,274,753		100.00%					100.00%	
	GD.WA	396,873	(46,077)	350,796		100.00%				100.00%		
<b>4 Total</b>		<b>102,060,736</b>	<b>(11,849,252)</b>	<b>90,211,484</b>								
20	ED.ID	(5,171,231)	600,380	(4,570,851)	0.00%	100.00%		65.39%	34.61%			
	ED.MT	(7,071,708)	821,025	(6,250,682)	100.00%			65.39%	34.61%			
	ED.OR	367,810	(42,703)	325,107	100.00%			65.39%	34.61%			
	ED.WA	(17,009,698)	1,974,826	(15,034,872)	0.00%		100.00%	65.39%	34.61%			
	GD.ID	(1,462,944)	169,848	(1,293,096)		100.00%					100.00%	
	GD.OR	(134,644)	15,632	(119,012)			100.00%					100.00%
	GD.WA	(4,173,948)	484,595	(3,689,352)		100.00%				100.00%		
<b>20 Total</b>		<b>(34,656,362)</b>	<b>4,023,604</b>	<b>(30,632,759)</b>								
<b>Grand Total</b>		<b>101,186,767</b>	<b>(11,747,784)</b>	<b>89,438,983</b>								

1.03-02

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	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
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	7,690	2,149	9,839	7,053	1,552	8,605	637	597	1,234
4	182318	Accumulated Amortization - AFUDC	(201)	(148)	(349)	(198)	(107)	(305)	(3)	(41)	(44)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	6,360,300	6,360,300	0	4,394,967	4,394,967	0	1,965,333	1,965,333
4	252000	Customer Advances	(3,326)	(25)	(3,351)	0	(18)	(18)	(3,326)	(7)	(3,333)
99	235199	Customer Deposits	(566,176)	0	(566,176)	(566,176)	0	(566,176)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302	WA Excess Nat Gas Line Extension	8,463,757	0	8,463,757	8,463,757	0	8,463,757	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,816,057)	0	(1,816,057)	(1,816,057)	0	(1,816,057)	0	0	0
C-WKC		Working Capital	11,080,936	0	11,080,936	7,549,307	0	7,549,307	3,531,629	0	3,531,629
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,266,720	12,093,340	28,360,060	12,884,806	8,356,559	21,241,365	3,381,914	3,736,781	7,118,695
		NET RATE BASE	510,180,572	(7,482,051)	502,698,521	351,824,499	(3,166,477)	348,658,022	158,356,073	(4,315,574)	154,040,499

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	99	Not Allocated	0.000%	0.000%	0.000%

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CWC Assigned Ser/Jur (All)							
CWC Allocation Factor (All)							
Sum of 12.31.18 AMA		Group					
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
216001	Net Income			(78,872,785)			(78,872,785)
101000	PLANT IN SERVICE OWNED				5,774,438,497		5,774,438,497
101030	KFGS DISALLOWED PLANT/PLANT RE				(7,311,234)		(7,311,234)
101050	BOULDER PARK (BPK) DISALLOWED				(2,600,000)		(2,600,000)
101100	PLANT IN SERVICE LEASED				338,561		338,561
101120	AIRPLANE IN SERVICE LEASED					1,104,167	1,104,167
102000	PLANT PURCHASED OR SOLD					59,650	59,650
105000	PLANT HELD FOR FUTURE USE					8,946,680	8,946,680
107000	CONSTRUCTION WORK IN PROGRESS-					165,065,802	165,065,802
107010	CONSTRUCTION OVERHEAD A&G					(145,371)	(145,371)
107020	CONSTRUCTION OVERHEAD PRODUCTI					988,589	988,589
107025	SAFETY CLOTHING - PRODUCTION					(61,608)	(61,608)
107030	CONSTRUCTION OVERHEAD TRANSMIS					(1,909,512)	(1,909,512)
107035	SAFETY CLOTHING - TRANSMISSION					5,414	5,414
107040	CONSTRUCTION OVERHEAD DISTRIBU					(660,790)	(660,790)
107045	SAFETY CLOTHING - DISTRIBUTION					73,946	73,946
107050	CONSTRUCTION OVERHEAD NORTH GA					226,613	226,613
107060	CONSTRUCTION OVERHEAD SOUTH GA					62,085	62,085
108000	ACCUMULATED PROVISION DEPRECIA				(1,850,213,444)		(1,850,213,444)
108030	ACC AMT KFGS DISALLOWED PLNT/R				7,209,663		7,209,663
108050	ACC AMT BPK DISALLOWED PLANT				1,711,115		1,711,115
108070	ACC AMT LEASED AIRPLANE					(618,361)	(618,361)
111000	ACC PROVISION AMT OF UTILITY P				(82,393,133)		(82,393,133)
111100	ACC AMT COLSTRIP AFUDC COMMON				(3,119,977)		(3,119,977)
117100	GAS STORED-RECOVERABLE BASE GA				6,992,076		6,992,076
121000	NONUTILITY PROPERTY					3,154,737	3,154,737
121100	NON-UTILITY LAND					0	0
122000	ACC DEPR NONUTILITY PROPERTY					(122,424)	(122,424)
123010	INVESTMENT IN AVISTA CAPITAL I					11,547,000	11,547,000
123100	STOCK INVESTMENT IN SUBS					206,138,971	206,138,971
123120	EQUITY INVESTMENT IN SUBS					(157,525,158)	(157,525,158)
123500	EQUITY INVESTMENT IN AERC					22,938,781	22,938,781
123505	INVESTMENT IN AERC					89,816,380	89,816,380
124020	ENERGY COMMODITY CONTRACT					0	0
124350	OTHER INVEST-WZN LOANS SANDPOI				59,355		59,355
124600	OTHER INVEST-COLI CASH VAL					25,735,042	25,735,042
124610	OTHER INVEST-COLI BORROWINGS					(25,735,042)	(25,735,042)
124680	OTHER INVESTMENT-WZN LOANS ORE					19,221	19,221
124820	OTHER INVEST-NON AFFILIATED LT					11,338	11,338
124900	OTHER INVEST-WNP3 EXCHANGE POW				79,626,000		79,626,000
124930	OTHER INVEST-AMT WNP3 EXCHANGE				(76,768,023)		(76,768,023)
128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	9,154,119					9,154,119
128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	0					0
128250	SPECIAL FUNDS-EXEC DEF COMP TR					8,681,838	8,681,838
128300	SPECIAL FUNDS-TRANSMNSN SRVC RE	81,393					81,393
131100	CASH-US BANK					2,679,231	2,679,231
131110	CASH-WELLS FARGO					(2,636,489)	(2,636,489)
131120	CASH-PAYROLL		(16,207)				(16,207)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
131140	CASH-WORKERS COMPENSATION	(5,528)					(5,528)
131400	CASH - CANADIAN ACCOUNT (USD)					569	569
134100	SPECIAL DEPOSITS-INTEREST RATE			10,095,833			10,095,833
134101	SPECIAL DEPOSITS-IR SWAP CONTR			(10,095,833)			(10,095,833)
134120	OTHER SPECIAL DEPOSITS - NEWED	0					0
134121	SPECIAL DEPOSITS - CONTRA					(22,281,965)	(22,281,965)
134122	OTHER SPECIAL DEPOSITS - MIZUH	19,654,594					19,654,594
134123	OTHER SPECIAL DEPOSITS - WELLS	25,074,685					25,074,685
134200	RESTRICTED CASH	49,826					49,826
134500	DOC EECE GRANT MM					9,464	9,464
135400	WORKING FUND-REAL ESTATE DEPT	12,292					12,292
135430	WORKING FUND-FLEET MANAGEMENT	5,000					5,000
135630	WORKING FUND-COLSTRIP	710,267					710,267
136000	TEMPORARY CASH INVESTMENTS					35,913,220	35,913,220
142100	CUST ACCT REC-RETAIL SERVICE	66,011,136					66,011,136
142150	CUST ACCT REC-CT FUEL SALES	2,719,260					2,719,260
142200	CUST ACCT REC-CUSTOMER CONTRAC	229,307					229,307
142350	CUST ACCT REC- NET PRESENTATIO	(2,092,912)					(2,092,912)
142500	CUST ACCT REC-UNBILLED REV ELE	34,017,593					34,017,593
142510	CUST ACCT REC-UNBILLED REV GAS	13,371,684					13,371,684
142600	CUST ACCT REC-RESALE GAS	8,197,596					8,197,596
142610	CUST ACCT REC-RESALE ELECTRIC	9,056,312					9,056,312
143020	GST	614,728					614,728
143050	OTHER ACCT REC-RETIREE DEDUCTI	(675,684)					(675,684)
143200	OTHER ACCT REC-OTHER MISC	1,208,974					1,208,974
143210	OTHER ACCT REC-POWER TRANSACTI	1,805,939					1,805,939
143220	OTHER ACCT REC - HEADWATER	31,930					31,930
143500	OTHER ACCT REC-MISCELLANEOUS	694,306					694,306
143501	OTHER ACCT REC-PRE-LINE SCHOOL	70,256					70,256
143502	OTHER ACCT REC-APP LNMN SCHOOL	(3,102)					(3,102)
143503	OTHER ACCT REC-GAS SCHOOL	24,059					24,059
143550	OTHER ACCT REC-DAMAGE CLAIMS	684,578					684,578
143900	OTHER ACCT REC-DEVELOPERS PROM	1,793					1,793
144030	ACC PRV UNCOLL NET OF ACTUAL-D	(103,143)					(103,143)
144140	ACC PROV UNCOLL NET OF ACTUALS	(52,444)					(52,444)
144200	ACCUMULATED RETAIL WRITE-OFFS	19,528,649					19,528,649
144990	ACC PROV FOR UNCOLLECTIBLES-RE	(25,077,268)					(25,077,268)
145000	NOTES REC ASSOC CO-AVISTA CAPI					21,961,904	21,961,904
146000	A/R ASSOC CO-GENERAL					360,389	360,389
146210	A/R ASSOC CO-COURTYARD					0	0
146240	A/R ASSOC CO STEAM PLANT BP					0	0
146250	ACCTS REC ASSOC CO-STEAM PLANT					0	0
146760	A/R ASSOC CO - AJTM					0	0
151120	FUEL STOCK COAL-COLSTRIP	2,248,270					2,248,270
151210	FUEL STOCK HOG FUEL-KFGS	2,139,178					2,139,178
154100	PLANT MATERIALS & OPER SUPPLIE	36,481,465					36,481,465
154150	PLANT MAT & OPER SUP-NON STD	8,751					8,751
154300	PLANT MAT & OPER SUP-COYOTE SP	1,087,941					1,087,941
154400	PLANT MAT & OPER SUP-COLSTRIP	2,850,734					2,850,734
154500	SUPPLY CHAIN RECEIVING INVENTO	9,515					9,515
154550	SUPPLY CHAIN AVERAGE COST VARI	(21,727)					(21,727)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
154560	SUPPLY CHAIN INVOICE PRICE VAR	66					66
154990	SUPPLY CHAIN ADJUSTMENT ACCOUN	(77)					(77)
163000	STORES EXPENSE UNDISTRIBUTED	0					0
163200	STORES EXPENSE-SUPPLY CHAIN IN	16,837					16,837
164100	GAS STORED UNDERGND-408AVA-JP				7,060,975		7,060,975
164105	GAS STORED UNDERGND-403NWPL-JP				79,660		79,660
164115	GAS STORED UNDERGRND-CLAY BASI					164,908	164,908
165100	PREPAYMENTS-PREPAID INSURANCE	2,660,261					2,660,261
165110	PREPAYMENTS-MISC	0					0
165150	PREPAYMENTS-PREPAID LICENSE FE	6,838,797					6,838,797
165160	PREPAYMENTS-LONG TERM PREPAID	4,207,137					4,207,137
165180	PREPAYMENTS-CUSTOMER BILLING S	63,158					63,158
165190	RESOURCE DEFERRED OPT EXPENSE	0					0
165191	RESOURCE DEFERRED OPT EXPENSE	(688,925)					(688,925)
165192	RESOURCE DEFERRED OPT EXP - WE	(341,385)					(341,385)
165200	PREPAYMENTS-POSTAGE METERS	40,175					40,175
165240	PREPAYMENTS-BPA TRANS RESERVAT	19,853					19,853
165250	COLSTRIP PREPAID ASSET	0					0
165260	PREPAYMENTS-SPOKANE TRIBE	450,660					450,660
165312	GAS IMBALANCE - LANCASTER	(8,950)					(8,950)
165320	GAS IMBALANCE-AVISTA LDC	73,596					73,596
165340	GAS IMBALANCE-COYOTE SPRINGS 2	25,925					25,925
165350	GAS IMBALANCE-RATHDRUM	28,802					28,802
165360	GAS IMBALANCE-NORTHEAST CT	(1,631)					(1,631)
165370	GAS IMBALANCE-BOULDER PARK	1,350					1,350
165380	GAS IMBALANCE-KETTLE FALLS CT	477					477
165390	GAS IMBALANCE-KETTLE FALLS GS	(3,681)					(3,681)
165681	PREPAYMENT LAKE CdA 4e CDR FUN					916,667	916,667
171000	INTEREST & DIVIDENDS RECEIVABL	184,696					184,696
172500	RENTS RECEIVABLE-MISCELLANEOUS	594,289					594,289
172510	RENTS RECEIVABLE-ACCRUED	1,185,921					1,185,921
174500	MISC ASSETS-NONMONETARY PWR EX					52,529	52,529
175740	DERIVATIVE INSTR ASSET-ST MTM					757,837	757,837
175745	DERIV INSTR ASSET - FX HEDGE					4,846	4,846
175750	DERIVATIVE INSTR ASSET-LT MTM					5,577	5,577
175760	IR SWAPS DERIVATIVE ASSET-ST					1,908,585	1,908,585
175765	IR SWAPS DERIVATIVE ASSET-LT					6,956,470	6,956,470
176100	DERIVATIVE INSTR ASSET-IR SWAP					1,848,401	1,848,401
176110	DERIVATIVE INSTR ASSET-IR SWAP					4,996,306	4,996,306
176745	DERIV INSTR ASSET - FX HEDGE S					6,952	6,952
181750	UNAMT DEBT EXPENSE-TOPRS			266,379			266,379
181860	UNAMT DEBT EXPENSE-LT DEBT			11,361,917			11,361,917
181950	UNAMT DEBT EXP-DEBT STRATEGIES			491			491
181960	UNAMT DEBT EXP-RATHDRUM 2005			41,449			41,449
181990	UNAMT DEBT EXP-ST DEBT			1,230,605			1,230,605
182175	REGULATORY ASSET FAS 109 DSIT					28,279,564	28,279,564
182302	WA EXCESS NAT GAS LINE EXTENSI				8,463,757		8,463,757
182305	REG ASSET POST RET LIAB					205,333,755	205,333,755
182306	Reg Asset Noxon ITC					1,612,420	1,612,420
182307	Reg Asset Nine Mile ITC					2,564,710	2,564,710
182308	Reg Asset Community Solar ITC					87,844	87,844

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invsted Capital	4-Investments - Rate Base	5-Other Investments	
182310	REGULATORY ASSET FAS109 UTILIT					20,130,729	20,130,729
182311	REG ASSET - AFUDC				78,416		78,416
182313	Reg Asset Flowthrough Benefits					4,220,488	4,220,488
182314	OTHER REG ASSETS-FISERV					1,219,365	1,219,365
182315	REGULATORY ASSET FAS109 DSIT N					1,372,472	1,372,472
182316	REGULATORY ASSET FAS109 DFIT S					0	0
182317	REGULATORY ASSET FAS109 DSIT P					33,697,610	33,697,610
182318	REG ASSET - AFUDC ACCUM AMORT				(2,823)		(2,823)
182319	REG ASSET AFUDC EQUITY DFIT					70,507	70,507
182320	REGULATORY ASSET FAS109 WNP3					242,004	242,004
182321	REG ASSET - ROSEBURG/MEDFORD D					0	0
182322	REG ASSET SPOKANE RIVER RELICE				189,313		189,313
182323	REG ASSET SPOKANE RIVER PM&Es				172,671		172,671
182324	REG ASSET LAKE CDA CDR FUND				8,276,740		8,276,740
182325	REG ASSET LAKE CDA IPA FUND				2,000,000		2,000,000
182326	REG ASSET SPOKANE RIVER TDG ID					175,835	175,835
182328	REG ASSET- DECOUPLING SURCHARG					8,046,944	8,046,944
182329	REG ASSET- DECOUPLING PRIOR YE					(8,197,344)	(8,197,344)
182333	REG ASSET LAKE CDA DEF COSTS				1,162,903		1,162,903
182336	REG ASSET - CARRYING CHARGE ON					37,083	37,083
182337	REG ASSET - MDM SYSTEM					1,813,229	1,813,229
182338	REG ASSET - NON RES DECOUPLING					2,527,159	2,527,159
182339	REG ASSET - NON RES DECOUPLING					1,364,836	1,364,836
182345	REGULATORY ASSET BPA RESIDENTI					117,207	117,207
182350	REGULATORY ASSET ERM APPROVED					(23,321,008)	(23,321,008)
182355	DEF CS2 & COLSTRIP O&M					208,188	208,188
182372	REGULATORY ASSET WARTSILA UNIT					0	0
182374	MTM ST REGULATORY ASSET					22,447,726	22,447,726
182375	MTM LT REGULATORY ASSET					12,135,665	12,135,665
182376	REGULATORY ASSET FAS 143 ASSET				4,127,478		4,127,478
182381	REG ASSET AN-CDA LAKE SETTLEME				31,421,877		31,421,877
182382	REG ASSET WA-CDA LAKE SETTLEME				367,619		367,619
182383	REGULATORY ASSET WORKERS COMP	894,968					894,968
182385	REGULATORY ASSET ID PCA DEFERR					123,729	123,729
182386	REGULATORY ASSET ID PCA DEFERR					(2,246,931)	(2,246,931)
182387	REGULATORY ASSET ID PCA DEFERR					(7,079,839)	(7,079,839)
182391	REG ASSET SPOKANE RIVER TDG					0	0
182395	SETTLED INTEREST RATE SWAP ASS					116,569,367	116,569,367
182396	UNSETTLED INTEREST RATE SWAP A					22,689,168	22,689,168
183000	PRELIMINARY SURVEY AND INVESTI					190,350	190,350
184054	CLEARING ACCT-CORP ACCT					8,333	8,333
184055	CLEARING ACCT-RESOURCE ACCT					0	0
184057	CLEARING ACCT-ENERGY DLIVERY A					0	0
184068	CLEARING-LOW INCOME & CONSERVA					0	0
184070	CLEARING ACCT-CCB PROJECTS					(18,795)	(18,795)
184071	CLEARING ACCT-CCB ADJUSTMENTS					(412)	(412)
184100	TRANSPORTATION EXPENSES CLEARI	(3,461)					(3,461)
184210	Payroll - Projects Clearing					48	48
184260	PAYROLL BENEFITS CLEARING	5,916					5,916
184265	RETIREMENT BENEFIT NONSERVICE	(20,725)					(20,725)
184270	PAYROLL TAXES CLEARING	(399,268)					(399,268)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
184290	ORACLE DEFAULT SUSPENSE ACCOUN					11,007	11,007
184300	MISC AR PROJECT CLEARING					3,368	3,368
184350	Clearing-Products and Services					(236)	(236)
184400	SPOKANE RIVER LICENSE EXPENSE					10,742,169	10,742,169
184500	CLARK FORK RELICENSE EXPENSE					31,173,918	31,173,918
184800	4(e) CDR FUND					7,546,515	7,546,515
184900	POST FALLS LICENSE EXPENSE					6,911,156	6,911,156
184996	4(e) CDR TRUST FUND REIMBURSEM					(7,533,703)	(7,533,703)
184997	SPOKANE RIVER LICENSE EXPENSE					(10,742,153)	(10,742,153)
184998	POST FALLS LICENSE EXPENSE					(6,911,130)	(6,911,130)
184999	CLARK FORK RELICENSE EXPENSE C					(31,173,914)	(31,173,914)
186055	MISC DEF DEBITS-AIRPLANE LEASE					4,287	4,287
186100	REGULATORY ASSET AFUDC ALLOWED				3,466,641		3,466,641
186180	PREPAID AIRPLANE LEASE EXPENSE	6,138					6,138
186200	VARIOUS SUSPENSE WORKORDERS					1,666,412	1,666,412
186205	PLANT ALLOC OF CLEARING JOURNA	5,862,681					5,862,681
186210	MISC DEF DEBITS SUSPENSE PROJE					(228)	(228)
186280	REGULATORY ASSET ERM DEFERRED					(5,050,088)	(5,050,088)
186290	REGULATORY ASSET ERM DEFERRED					(853,001)	(853,001)
186321	MISC DEF DEBIT - RESOURCE ACTG					459,012	459,012
186322	MISC DEF DEBIT - WA REC 1					856,550	856,550
186323	MISC DEF DEBIT-WA REC 2					(1,272,406)	(1,272,406)
186324	MISC DEF DEBIT-WA REC 3					(297,905)	(297,905)
186328	REG ASSET-DECOUPLING DEFERRED					7,091,076	7,091,076
186338	REG ASSET NON-RES DECOUPLING D					4,371,027	4,371,027
186360	REGULATORY ASSET-MT LEASE PAYM					0	0
186365	REGULATORY ASSET FOR COLSTRIP	0					0
186368	DEFERRED PROJECT COMPASS - ID					1,255,087	1,255,087
186382	REG ASSET ID-CdA LAKE SETTLEME				69,694		69,694
186400	MISC DEFERRED DEBITS TREASURY	119,863				(164,187)	(44,324)
186401	DEFERRED 401k Debits/Credits S					(4)	(4)
186410	MISC DEFERRED DEBITS NSF SUSPE					(7)	(7)
186460	MISC DEFERRED DEBITS TREASURY					1,526	1,526
186700	REGULATORY ASSET CONSERVATION					(111,709)	(111,709)
186800	REGULATORY ASSET NEZ PERCE SET					515,033	515,033
186850	RENEWABLE ENERGY CERTIFICATE F					0	0
186900	MISC DEFERRED DEBITS CAE SUSPE					0	0
186910	MISC DEFERRED DEBIT CSS UNPOST					(43,689)	(43,689)
189860	UNAMT LOSS-REACQ DEBT			11,017,048			11,017,048
190005	IDAHO ITC CREDIT CARRYFORWARD					7,376,335	7,376,335
190010	OREGON BETC CARRYFORWARD					1,111,427	1,111,427
190020	DFIT-NOXON ACCUMULATED ITC					2,450,809	2,450,809
190025	DFIT-NOXON REGULATORY LIABILIT					774,018	774,018
190035	DFIT-COMMUNITY SOLAR REG LIABI					42,202	42,202
190036	DFIT-COMMUNITY SOLAR ACCUM ITC					133,492	133,492
190037	DFIT- NINE MILE ITC REG LIABIL					1,233,195	1,233,195
190038	DFIT-NINE MILE ACCUM ITC					3,896,231	3,896,231
190039	DFIT- ITC Carryforward					2,465,714	2,465,714
190040	ADFIT IPUC DISALLOWED PLANT				192,178		192,178
190060	ADFIT DRY CREEK					138,054	138,054
190070	DFIT SERP					4,998,176	4,998,176

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
190120	DFIT NONMONETARY POWER EXPENSE					(11,623)	(11,623)
190122	DFIT OREGON REGULATORY FEE					0	0
190135	DFIT-KETTLE FALLS DIESEL LEAK					41,636	41,636
190140	DFIT DSM TARIFF RIDER					(4,472,245)	(4,472,245)
190150	ADFIT FAS87 UNFUNDED PENSION	(14,251,419)					(14,251,419)
190151	DFIT SFAS 158					45,612,460	45,612,460
190155	DFIT OFFICER LIFE INSURANCE					891,227	891,227
190160	DFIT UNBILLED REVENUE ADD-ONS					254,839	254,839
190180	ADFIT FAS109 ITC					9,583	9,583
190200	ADFIT INJURY AND DAMAGE	52,889					52,889
190210	DFIT CHARIT CONTRIB					125,721	125,721
190220	ADFIT NEZ PERCE					121,211	121,211
190229	ADFIT IDAHO EARNINGS TEST DEFE					318,907	318,907
190230	ADFIT NE TANK SPILL					0	0
190240	ADFIT WARTSILA UNITS					0	0
190250	ADFIT OREGON SB 408					960	960
190310	ADFIT DOLLAR ROAD REMEDIATION					265,332	265,332
190316	DFIT- STATE ITC REG LIABILITY					2,420,252	2,420,252
190319	DFIT AFUDC EQUITY TAX DEFERRAL					14,807	14,807
190331	DFIT BPA PARALLEL CAPACITY					0	0
190360	DFIT REG LIABILITY WA REC'S					0	0
190365	ADFIT- MT LEASE PAYMENTS	2,558,208					2,558,208
190376	DFIT- ASSET RETIREMENT OBLIGAT					3,859,406	3,859,406
190395	DFIT- OPTIONAL RENEWABLE POWER					(15,411)	(15,411)
190410	DFIT PROV RATE REFUND - TAX RE					2,516,742	2,516,742
190420	ADFIT KF RESERVE				62,703		62,703
190430	ADFIT TAX REFORM AMORTIZATION					924,704	924,704
190449	DFIT PROVISION FOR RATE REFUND	641,461				0	641,461
190500	DFIT ON EQUITY STOCK COMP					1,787,196	1,787,196
190510	DFIT ON LIABILITY STOCK COMP					208,987	208,987
190600	DFIT - EWIB/PGE REC'S					0	0
190740	ADFIT - MTM/DERIVATIVE					7,686,606	7,686,606
190741	DFIT DERIVATIVE INSTR LIAB IR					1,201,970	1,201,970
190810	ADFIT BAD DEBT RESERVE & WRITE	1,228,041					1,228,041
190820	ADFIT- Def Comp ACTIVE Execs					1,610,367	1,610,367
190821	ADFIT- Def Comp RETIRE Execs					0	0
190822	ADFIT- Def Comp Exec Stock Inc					30,217	30,217
190830	ADFIT PAID TIME OFF	2,564,634					2,564,634
190900	DSIT - STATE TAX NOL CARRYFORW					1,407,002	1,407,002
190920	PLANT EXCESS DEFERRED GROSS UP					91,185,432	91,185,432
190930	NONPLANT EXCESS DEFERRED GROSS					3,939,218	3,939,218
190950	ADFIT OTHER					0	0
191000	RECOVERABLE GAS COSTS AMORTIZE					(3,793,271)	(3,793,271)
191010	CURR UNRECOV PGA DEFERRED					(23,909,149)	(23,909,149)
191015	ID HOLDBACK					0	0
191025	WA GRC JACKSON PRAIRIE DEFERRA					0	0
191685	OR RESIDUAL BALANCES					0	0
191715	DEFERRAL COLLINS AGREEMENT					0	0
191720	INTERVENOR CITIZEN UTILITY BOA					39,343	39,343
191721	INTERVENOR PREAUTHORIZED MATCH					6,378	6,378
191722	INTERVENOR OTHER ISSUES FUND					59,827	59,827

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
191723	OR RES INTEVENOR FUNDING AMORT					25,876	25,876
191724	OR TRANS INTEVENOR FUNDING AMO					6,479	6,479
191890	DEFERRED GAS COSTS-MARGIN REDU					0	0
191909	CURRENT PGA COMMODITY DEFERRAL					(6,339,270)	(6,339,270)
191910	CURRENT PGA DEMAND DEFERRAL					(207,969)	(207,969)
191911	PRIOR PGA COMMODITY AMORTIZATI					(640,189)	(640,189)
191912	PRIOR PGA DEMAND AMORTIZATION					(559,989)	(559,989)
201000	COMMON STOCK ISSUED - NO PAR			(1,110,469,591)			(1,110,469,591)
211000	MISC PAID IN CAPITAL -ECOVA			9,506,476			9,506,476
211100	APIC - SUBS			1,190,235			1,190,235
214000	CAP STOCK EXP - COMMON PUBLIC			16,444,735			16,444,735
214010	CAP STOCK EXP-SHARE WITHHOLDIN			16,869,268			16,869,268
214040	TAX BENEFIT - OPTIONS EXERCISE			(5,840,620)			(5,840,620)
214050	UNVESTED STOCK COMPENSATION			(21,726,189)			(21,726,189)
214051	VESTED STOCK COMPENSATION			(31,835,414)			(31,835,414)
214060	STOCK COMP - SUBS			(7,964,306)			(7,964,306)
215100	APPROPRIATED RETAINED EARNINGS			(35,014,251)			(35,014,251)
216000	RETAINED EARNINGS			(557,448,852)			(557,448,852)
216050	ADJUSTMENT TO RETAINED EARNING			40,858,901			40,858,901
216100	UNAPPROPRIATED UNDIST SUB EARN			(24,048,529)			(24,048,529)
216150	CORP SUBSIDIARY ACTIVITY			23,700,688			23,700,688
219100	AOCI - SFAS 158					9,013,079	9,013,079
221300	FMBS - SERIES C - 6.37% DUE 06			(25,000,000)			(25,000,000)
221332	FMBS - SERIES A - 7.39% DUE 5/			0			0
221333	FMBS - SERIES A - 7.45% DUE 6/			0			0
221334	FMBS - SERIES A - 7.53% DUE 05			(5,500,000)			(5,500,000)
221335	FMBS - SERIES A - 7.54% DUE 5/			(1,000,000)			(1,000,000)
221336	FMBS - SERIES A - 7.18% DUE 8/			(7,000,000)			(7,000,000)
221350	COLSTRIP 2010A PCRBs DUE 2032			(66,700,000)			(66,700,000)
221360	COLSTRIP 2010B PCRBs DUE 2034			(17,000,000)			(17,000,000)
221390	5.45% SERIES DUE 12-01-2019			(86,250,000)			(86,250,000)
221400	FMBS - 6.25% DUE 12-01-35			(150,000,000)			(150,000,000)
221420	FMBS - 5.70% DUE 07-01-2037			(150,000,000)			(150,000,000)
221440	5.95% SERIES DUE 06-01-2018			0			0
221480	5.125% SERIES DUE 04-01-2022			(250,000,000)			(250,000,000)
221520	3.89% SERIES DUE 12-20-2020			(52,000,000)			(52,000,000)
221540	5.55% SERIES DUE 12-20-2040			(35,000,000)			(35,000,000)
221560	4.45% SERIES DUE 12-14-2041			(85,000,000)			(85,000,000)
221580	4.23% SERIES DUE 11-29-2047			(80,000,000)			(80,000,000)
221610	4.11% SERIES DUE 12-1-2044			(60,000,000)			(60,000,000)
221620	4.37% SERIES DUE 12-1-2045			(100,000,000)			(100,000,000)
221630	3.54% SERIES DUE 2051			(175,000,000)			(175,000,000)
221640	3.91% SERIES DUE 12-1-2047			(90,000,000)			(90,000,000)
221650	4.35% SERIES DUE 6-1-2048			(234,375,000)			(234,375,000)
222000	REACQUIRED BONDS			83,700,000			83,700,000
223010	ADVANCE ASSOCIATED-AVISTA CAPI			(51,547,000)			(51,547,000)
225000	UNAMORT PREMIUM			(155,458)			(155,458)
226000	UNAMORTIZED LONG TERM DEBT DIS			947,692			947,692
227000	OBLIG UNDER CAP LEASE-NON CURR					0	0
228200	ACCUM PROV FOR INJURY & DAMAGE		(15,180,899)				(15,180,899)
228210	PAYMENT/REFUND INJURY & DAMAGE		14,935,847				14,935,847

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
228300	ACCUM PROV FAS106 POST RET MED		(26,454,748)				(26,454,748)
228301	RETIREE MED UNFUNDED					(57,737,236)	(57,737,236)
228310	OTHER DEF CR-SERP					(23,800,840)	(23,800,840)
228311	SERP - UNFUNDED					(9,266,295)	(9,266,295)
228320	ACCUM PROV FAS87 ACCUM PEN COS		75,688,270				75,688,270
228321	PENSION UNFUNDED					(148,905,992)	(148,905,992)
228330	HRA - RETIREE		(4,912,085)				(4,912,085)
228331	HRA UNFUNDED - RETIREE					(1,387,229)	(1,387,229)
228335	HRA - ACTIVE EMPLOYEES		(6,350,944)				(6,350,944)
228340	ACCUM PROV MED CLAIMS PAYABLE		(1,824,349)				(1,824,349)
228350	OFFICER LIFE INSURANCE					(4,243,942)	(4,243,942)
228351	OFFICER LIFE INSURANCE-UNFUNDE					94,555	94,555
228399	CURRENT PORTION-BENEFIT LIAB					10,616,124	10,616,124
229000	ACCUMULATED PROVISION - RATE R	(61,962)	(2,856,316)			0	(2,918,277)
229010	ACCUM PROV RATE REFUND - TAX R					(11,984,487)	(11,984,487)
230000	ASSET RETIREMENT OBLIGATIONS				(17,892,519)		(17,892,519)
231000	NOTES PAYABLE-CURRENT			(57,458,333)			(57,458,333)
231100	TERM LOANS (SHORT-TERM)			0			0
232100	ACCTS PAY-GENERAL		(5,761,737)				(5,761,737)
232110	ACCTS PAY-POWER TRANSACTIONS		(9,981,013)				(9,981,013)
232120	ACCTS PAY-PAYROLL OTHER		(297,340)				(297,340)
232130	ACCTS PAY-GAS SUPPLY TRANSACTIONS		(13,497,884)				(13,497,884)
232135	ACCTS PAY-LDC GAS BROKER FEES		0				0
232140	ACCTS PAY-GAS RESEARCH INSTITU		52,995				52,995
232160	ACCTS PAY-STAMPS		387				387
232170	ACCTS PAY-BPA TRANSACTIONS		(3,130,826)				(3,130,826)
232180	ACCTS PAY-POLE RENTAL		(275,137)				(275,137)
232200	ACCTS PAY-VOUCHERS		(20,459,117)				(20,459,117)
232300	ACCTS PAY-PAYROLL		(4,771,874)				(4,771,874)
232350	ACCTS PAY- NET PRESENTATION AC		2,092,912				2,092,912
232360	ACCTS PAY-NEGATIVE CASH ADJUST		(1,396,550)				(1,396,550)
232370	LIABILITY AWARD INCENTIVE ACCR		(995,175)				(995,175)
232380	ACCTS PAY-EMPLOYEE INCENTIVE P		(8,761,161)				(8,761,161)
232400	ACCTS PAY-UNCLAIMED FUNDS		(55,459)				(55,459)
232545	ACCTS PAY-JACKSON PRAIRIE STOR		(427,691)				(427,691)
232610	ACCTS PAY-COLSTRIP COAL		(1,929,861)				(1,929,861)
232620	ACCTS PAY-TURBINE GAS		(4,966,121)				(4,966,121)
232630	ACCTS PAY-COLSTRIP OPERATIONS		(1,691,986)				(1,691,986)
232635	ACCTS PAY-COLSTRIP TRANSMISSIO		(32,904)				(32,904)
232640	ACCTS PAY-KETTLE FALLS HOG FUE		(287,024)				(287,024)
232650	ACCTS PAY-RESOURCE ACCOUNTING		(61,028)				(61,028)
232660	ACCTS PAY-CS2 OPERATIONS AVA S		(1,047,710)				(1,047,710)
232681	ACCTS PAY LAKE CDA CURRENT FUN		(183,333)				(183,333)
232700	WA/ID-PROJECT SHARE		(20,813)				(20,813)
232710	WA/ID-GIFT CERTIFICATES		(26,472)				(26,472)
232800	CUSTOMER REFUNDS PAYABLE-CSS		(124,762)				(124,762)
232830	CITY OF PALOUSE STREET LIGHTS		(3,440)				(3,440)
234000	A/P ASSOC CO-GENERAL					(216,420)	(216,420)
235100	CUSTOMER DEPOSITS				(3,322,440)		(3,322,440)
235200	MISC BILL DEPOSITS					(185,392)	(185,392)
235201	PRE-LINE SCHOOL DEPOSITS					(83,639)	(83,639)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
235202	APP LNMN SCHOOL DEPOSITS					(215)	(215)
235203	OTHER DEFERRED CREDITS-GAS SCH					(26,025)	(26,025)
235400	TRANSMISSION SERVICE DEPOSITS		(560,821)				(560,821)
236000	TAXES ACCRUED-FEDERAL		(7,833,949)				(7,833,949)
236010	SUBSIDIARY TAXES ACCRUED-FIT &					0	0
236050	TAXES ACCRUED - STATE		(154,714)				(154,714)
236100	TAXES OTHER THAN INC-WA/ID & O		(35,496,034)				(35,496,034)
236400	COMMUNITY SOLAR PUT TAX CREDIT					47,907	47,907
236500	USE TAX ACCRUAL		(142,360)				(142,360)
236680	OR/CA TAXES ACCRUED BETC-OREGO		0				0
236690	OR REGULATORY BETC		0				0
237100	INTEREST ACCRUED - LT DEBT		(24,402,603)				(24,402,603)
237200	INTEREST ACCRUED - OTHER LIABI		(159,125)				(159,125)
237298	INTEREST ACCRUED - LAKE CDA IP					(631,958)	(631,958)
238000	DIV DECLARED - COMMON STOCK			(8,129,639)			(8,129,639)
241000	PAYROLL TAX PAYABLE		(115,113)				(115,113)
241200	SALES TAX PAYABLE		(1,194)				(1,194)
241300	DIRECTORS WA B&O TAXES PAYABLE		(11,015)				(11,015)
242050	MISC LIAB-MARGIN CALL DEPOSIT		(2,129,167)				(2,129,167)
242060	MISC LIAB-FOREST USE PERMITS		(2,872,226)				(2,872,226)
242090	SETTLEMENT PAYABLE		0				0
242095	MISC LIAB-MIRABEAU ACCRUED REN		0				0
242200	MISC LIAB-AUDIT EXP ACC		393,025				393,025
242300	MISC LIAB-FERC ADMIN FEE ACC		(569,230)				(569,230)
242310	MISC LIAB-FERC ELEC ADMIN CHG		(160,244)				(160,244)
242375	MISC LIAB-MT LEASE PAYMENTS		(3,038,050)				(3,038,050)
242385	MISC LIAB-MT INVASIVE SPECIES		(258,887)				(258,887)
242400	STATE COMMISSION FEE ACCRUED		388,597				388,597
242500	MISC LIABILITY-MISC NON-MON PW		2,568				2,568
242600	DSM TARIFF RIDER					20,625,862	20,625,862
242700	MISC LIAB-PAID TIME OFF		(20,625,601)				(20,625,601)
242770	LOW INCOME ENERGY ASSIST		(1,409,451)				(1,409,451)
242780	AVISTA GRANTS ENG SUSTAIN WSU-		(22,441)				(22,441)
242790	MISC LIAB-MOBIUS		0				0
242830	WORKERS COMP LIABILITY		(894,968)				(894,968)
242900	ACCTS PAYABLE INVENTORY ACCRUA		(501,622)				(501,622)
242910	ACCTS PAYABLE EXPENSE ACCRUAL-		(1,876,200)				(1,876,200)
242999	CURRENT PORTION-BENEFIT LIAB					(10,616,124)	(10,616,124)
243000	OBLIGATION UNDER CAPITAL LEASE					(490,092)	(490,092)
243100	CURR PORTION OF LONG TERM DEBT			(128,062,500)			(128,062,500)
244740	DERIVATIVE INSTR LIAB-ST MTM					(23,205,519)	(23,205,519)
244741	MTM COLLATERAL NETTING - ST					15,098,970	15,098,970
244745	DERIV INSTR LIAB - FX HEDGE					(10,541)	(10,541)
244750	DERIVATIVE INSTR LIAB-LT MTM					(12,141,242)	(12,141,242)
244751	MTM COLLATERAL NETTING - LT					7,182,995	7,182,995
244765	IR SWAPS DERIVATIVE LIAB-LT					(2,525,903)	(2,525,903)
245100	DERIVATIVE INSTR LIAB-IR SWAPS					(845,648)	(845,648)
245740	DERIVATIVE INSTR LIAB IR SWAPS					(9,221,783)	(9,221,783)
245745	DERIV INSTR LIAB - FX HEDGE					(10,085)	(10,085)
252000	CUSTOMER ADVANCE ASSIGNED TO P				(1,865,370)		(1,865,370)
253020	DEF CR ENERGY COMMODITY CONTRA					0	0

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
253028	LIABILITY-DEFERRED GAS EXCHANG					(374,998)	(374,998)
253120	DEF CR- RATHDRUM REFUND					(54,021)	(54,021)
253130	OTHER DEF CR-NE TANK SPILL					0	0
253135	KETTLE FALLS DIESEL LEAK					(191,044)	(191,044)
253140	OTH DEF CR-ADV BILLS POLE RENT					(70,167)	(70,167)
253155	DOC EECE GRANT-LIABILITY					(9,464)	(9,464)
253311	CONTRA DECOUPLING DEFERRED REV					(204,556)	(204,556)
253312	CONTRA DECOUPLED DEFERRED REVE					0	0
253890	ID - CLARK FORK RELIC					0	0
253910	DEF CR-DEF COMP ACTIVE EXECS					(8,681,260)	(8,681,260)
253920	DEF CR-EXEC STOCK INCENTIVE PL					(140,000)	(140,000)
253990	AMT UNBILLED REV ADD-ONS					(1,157,568)	(1,157,568)
254005	REGULATORY LIABILITY, IDAHO IT					(7,376,335)	(7,376,335)
254010	REGULATORY LIABILITY, OREGON B					(1,111,427)	(1,111,427)
254025	REGULATORY LIABILITY, NOXON IT					(3,224,828)	(3,224,828)
254035	REG LIAB-COMMUNITY SOLAR ITC					(175,695)	(175,695)
254037	REG LIAB- NINE MILE ITC					(5,129,426)	(5,129,426)
254090	SETTLED INTEREST RATE SWAP LIA					(16,566,039)	(16,566,039)
254100	UNSETTLED INTEREST RATE SWAP L					(15,709,762)	(15,709,762)
254120	OTH REG LIAB-OREGON COMM FEE D					0	0
254180	FAS109 - ITC - REGULATORY LIAB					(9,583)	(9,583)
254220	NEZ PERCE REGULATORY LIABILITY					(561,320)	(561,320)
254229	IDAHO EARNINGS TEST DEFERRAL					(1,494,637)	(1,494,637)
254230	REG LIABILITY - TAX REFORM AMO					(4,403,353)	(4,403,353)
254250	OTHER REG LIAB - OREGON SB 408					(4,447)	(4,447)
254319	REG LIAB AFUDC EQUITY TAX DEFE					(70,507)	(70,507)
254328	REG LIABILITY DECOUPLING REBAT					(1,947,472)	(1,947,472)
254331	REG LIABILITY BPA PARALLEL CAP					0	0
254332	EXIST METERS/ERTS EXCESS DEPRC					(31,291)	(31,291)
254337	REG LIABILITY - MDM SYSTEM					(171,817)	(171,817)
254338	REG LIABILITY NON RES DECOUPLI					(199,312)	(199,312)
254345	BPA RES EXCH REGULATORY LIAB					(31,240)	(31,240)
254399	REG LIABILITY-UNREALIZED CURR					1,233	1,233
254700	REGULATORY LIABILITY - OTHER					(1,407,002)	(1,407,002)
254900	REG LIAB - PLANT EXCESS DEFERR					(395,598,404)	(395,598,404)
254910	REG LIAB - NONPLANT EXCESS DEF					(17,114,235)	(17,114,235)
255000	DEF INVESTMENT TAX CREDITS					(29,995,527)	(29,995,527)
257000	UNAMORTIZED GAIN ON REACQUIRED			(1,642,665)			(1,642,665)
282190	ADFIT NON-UTILITY PLANT					(0)	(0)
282380	ADFIT SANDPOINT ACQUISITION -					0	0
282680	ADFIT OREGON WPNG ACQUISITION					(0)	(0)
282900	ADFIT				(806,595,697)		(806,595,697)
282919	ADFIT - PLANT AFUDC EQUITY				(44,323)		(44,323)
282920	ADFIT - PLANT EXCESS DEFERRED					250,937,953	250,937,953
283005	DFIT- IDAHO ITC CREDIT CARRYFO					(2,104,968)	(2,104,968)
283010	DFIT- OREGON BETC CARRYFORWARD					(315,284)	(315,284)
283040	ADFIT CS2 RET					0	0
283070	DFIT - INTEREST RATE SWAPS AMO					(21,496,702)	(21,496,702)
283080	ADFIT CLARK FORK PM&E					0	0
283090	ADFIT NEZ PERCE					(58,964)	(58,964)
283110	DFIT-DERIVATIVE INSTR ASSET-IR					648,920	648,920

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
283120	ADFIT WNP3				(513,675)		(513,675)
283150	FAS 106-CURRENT		3,500,351				3,500,351
283151	DFIT REG ASSET - SFAS 158					(43,120,089)	(43,120,089)
283152	ADFIT FAS 106 - HRA		(111,711)				(111,711)
283153	ADFIT FAS 106 - HRA ACTIVE EMP		910,869				910,869
283170	ADFIT FAS109 UTILITY PLANT					(20,130,729)	(20,130,729)
283175	ADSIT FAS109 UTILITY PLANT					(61,977,174)	(61,977,174)
283180	ADFIT FAS109 WNP3					(242,004)	(242,004)
283200	ADFIT COLSTRIP PCB				39,899		39,899
283280	ADFIT ERM					6,275,507	6,275,507
283302	DFIT-WA EXCESS NAT GAS LINE EX				(1,816,057)		(1,816,057)
283305	DFIT- WA REC DEF					150,918	150,918
283306	DFIT-Reg Asset Noxon ITC					(387,019)	(387,019)
283307	DFIT-Reg Asset Nine Mile ITC					(616,594)	(616,594)
283308	DFIT-Reg Asset Community Solar					(21,098)	(21,098)
283312	ADFIT LANCASTER GENERATION					0	0
283313	DFIT Reg Asset Flowthrough Ben					(1,035,501)	(1,035,501)
283314	ADFIT- FISERV					(154,999)	(154,999)
283315	DFIT- Gross Up on Flowthrough					(3,184,987)	(3,184,987)
283317	ADFIT CDA ANNUAL 4e & 10e PAYM					(159,833)	(159,833)
283319	AFUDC EQUITY DFIT GROSS UP					(16,252)	(16,252)
283321	DFIT ROSEBURG/MEDFORD DEFERRAL					0	0
283322	ADFIT SPOKANE RIVER RELICENSIN				(41,075)		(41,075)
283323	ADFIT SPOKANE RIVER PM&Es				(37,497)		(37,497)
283328	ADFIT DECOUPLING DEFERRED REV					(2,795,491)	(2,795,491)
283330	ADFIT PGA					7,724,533	7,724,533
283333	ADFIT - LAKE CDA DEF COSTS				252,534		252,534
283351	DFIT- CNC TRANSMISSION					0	0
283355	ADFIT-ID WIND GEN AFUDC					0	0
283365	ADFIT- MT LEASE PAYMENTS				0	0	0
283366	ADFIT- COLSTRIP SETTLEMENT					0	0
283368	ADFIT-DEF PROJECT COMPASS					(273,330)	(273,330)
283375	ADFIT CS2 & COLSTRIP O&M					(51,387)	(51,387)
283376	DFIT - REG ASSET ARO					(887,603)	(887,603)
283377	DFIT- RETIREMENT ASSET					(2,971,803)	(2,971,803)
283380	ADFIT PCA					1,968,451	1,968,451
283382	ADFIT LAKE CDA STORAGE SETTLEM				(6,879,389)	59,098	(6,820,291)
283391	ADFIT-SPOKANE RIVER TDG					(38,293)	(38,293)
283436	DFIT - MDM SYSTEM					(349,586)	(349,586)
283450	ADFIT BPA RES EXCHANGE					(18,916)	(18,916)
283600	DFIT - EWIB/PGE REC's					0	0
283700	ADFIT PGE MONETIZATION					0	0
283710	DSM PROGRAM					24,116	24,116
283740	ADFIT - MTM/DERIVATIVE					(7,686,619)	(7,686,619)
283741	DFIT MISC DEF DEBITS-IR SWAPS					(1,850,890)	(1,850,890)
283750	DFIT AFUDC-CWIP INTANGIBLES					(135,056)	(135,056)
283751	DFIT AFUDC EQUITY CWIP					(9,933)	(9,933)
283800	DFIT- PROPERTY TAX					71,965	71,965
283850	ADFIT FMB & MTN REDEEMED				(2,067,857)		(2,067,857)
283855	ADFIT-RENEWABLE ENERGY CERTIFI					0	0
283920	ADFIT - PLANT EXCESS DEFERRED					53,475,018	53,475,018

1.03-14

Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
283950	ADSIT-OTHER					(1,372,472)	(1,372,472)
283951	DFIT- MISC DTL					0	0
(blank)	101001 Utility Plant-Community Solar				(299,435)		(299,435)
	101002 Utility Plant-CWIP Transferred in Error				0		0
	101003 Utility Plant-PHFFU				(77)		(77)
	105001 Non-Utility Plant-Community Solar					299,435	299,435
	105003 Non-Utility Plant-PHFFU					77	77
	107002 CWIP Transferred to Plant in Error					0	0
	108001 Plant A/D-RWIP				(1,589,597)		(1,589,597)
	108002 Non-Utility Plant A/D-RWIP					1,589,597	1,589,597
	108003 Plant A/D-Community Solar				59,739		59,739
	108004 Non-Utility A/D-Community Solar					(59,739)	(59,739)
	Working Capital ADJ-To Agree to ROO Rate Base				(3,044,835)	3,044,835	0
<b>Grand Total</b>		<b>244,333,430</b>	<b>(143,146,664)</b>	<b>(3,572,905,246)</b>	<b>3,069,501,588</b>	<b>402,216,891</b>	<b>0</b>

1-03-15

1.04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Remove AMI
	Adjsutment Number	1.04
	Workpaper Reference	G-AMI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	36
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (36)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	(7,041)
34	General Plant	-
35	Total Plant in Service	(7,041)
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	433
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	433
40	NET PLANT	(6,608)
41	DEFERRED TAXES	570
42	Net Plant After DFIT	(6,038)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (6,038)

*lma*

1.04-01

WA Natural Gas

	<u>Cost</u>	<u>A/D</u>	<u>ADFIT</u>	<u>Rate Base</u>	<u>AMA</u>
12/31/2016					
1/31/2017					
2/28/2017					
3/31/2017	188,729	(1,544)	(71,882)	115,303	
4/30/2017	188,729	(4,633)	(95,843)	88,253	
5/31/2017	188,729	(7,721)	(119,804)	61,204	
6/30/2017	188,729	(10,810)	(143,765)	34,155	
7/31/2017	188,729	(13,898)	(167,725)	7,106	
8/31/2017	188,729	(16,987)	(191,686)	(19,944)	
9/30/2017	188,729	(20,075)	(215,647)	(46,993)	
10/31/2017	4,474,801	(74,160)	(239,608)	4,161,034	
11/30/2017	4,700,981	(113,518)	(263,568)	4,323,894	
12/31/2017	4,958,199	(153,289)	(287,529)	4,517,381	
1/31/2018	4,993,514	(193,055)	(334,608)	4,465,851	
2/28/2018	5,026,314	(232,205)	(381,687)	4,412,422	
3/31/2018	5,026,345	(271,480)	(428,766)	4,326,099	
4/30/2018	5,026,345	(310,755)	(475,845)	4,239,745	
5/31/2018	5,026,345	(350,001)	(522,924)	4,153,419	
6/30/2018	5,026,345	(389,277)	(570,004)	4,067,065	
7/31/2018	5,026,345	(428,552)	(617,083)	3,980,711	
8/31/2018	5,026,345	(467,827)	(664,162)	3,894,356	
9/30/2018	11,186,452	(545,619)	(711,241)	9,929,592	
10/31/2018	11,532,948	(669,829)	(758,320)	10,104,799	
11/30/2018	11,917,316	(793,656)	(805,399)	10,318,261	
12/31/2018	14,399,617	(933,449)	(852,478)	12,613,690	6,038,155
1/31/2019				-	6,189,424
2/28/2019				-	5,819,496
3/31/2019				-	5,455,391
4/30/2019				-	5,098,481
5/31/2019				-	4,748,765
6/30/2019				-	4,406,245

	<u>EOP</u>	<u>AMA</u>	<u>Diff</u>
Cost	14,399,617	7,041,127	(7,358,490)
AD	(933,449)	(432,969)	500,480
ADFIT	(852,478)	(570,004)	282,474
Rate Base	12,613,690	6,038,155	(6,575,535)

Notes: The restating adjustment will remove the AMA rate base.  
 The PF Adjustment will remove the EOP rate base.



**AMENDED ACCOUNTING PETITION – ATTACHMENT B  
AVISTA UTILITIES  
DOCKET NOS. UE-170327 and UG-170328**

**A. Deferral of Depreciation Expense on Advanced Metering Infrastructure (AMI):**

1. The company may defer actual depreciation expense on its Advance Metering Infrastructure (AMI) plant investment<sup>1</sup> beginning in the month that the first transfers to plant of AMI investment occurs, and would continue monthly until such plant is included in retail rates in a future general rate case (GRC) proceeding.
2. The AMI deferred depreciation balance will accrue a carrying charge, on a monthly basis, equal to the current Federal Energy Regulatory Commission (FERC) rate, presently at 3.96 percent, annually.<sup>2</sup> The carrying charge will cease when recovery begins in a future rate proceeding.
3. The company may record the monthly depreciation expense in FERC Account 182.3, Other Regulatory Assets. The deferred carrying charge will be recorded in a separate regulatory asset account which will not earn interest and with the potential for independent recovery methods.
4. Two years after the initial meters are installed, Avista will provide a comprehensive status update reporting its use of the AMI system. This report should demonstrate how the AMI system benefits operational efficiency, increases customer reliability, impacts on power costs, and any other benefits. Also, Avista will report on the current status of deployment, the current expected completion date, and most recent expected cost to complete installations. Avista's report will contain a detailed analysis of AMI system costs and benefits relative to each customer rate class.
5. The above report will be an element in a prudence determination for the AMI project in whole. A request to determine prudence, including all necessary prudence requirements, may be filed simultaneously with the report with the intent of reaching an expedient prudence determination.
6. Recovery of the deferred depreciation balance, including accrued interest, may be proposed in a GRC with an effective date after an affirmative determination of the project's prudence.
7. The deferrals of depreciation and the carrying charges do not constitute pre-approval of the AMI project or its prudence, and is not a guarantee of recovery.

**B. Deferral of undepreciated net book value of existing natural gas communicating modules (ERTs):**

1. The company may defer the undepreciated net book value of existing natural gas communicating modules (consistent with the accounting treatment that Avista obtained on its existing electric meters) that will be retired as part of the AMI project.
  - a. As the natural gas communicating modules are removed from service the company may transfer the undepreciated balance (investment less accumulated depreciation) of those modules to a separate FERC Account 182.3, Other Regulatory Assets.

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<sup>1</sup> AMI plant investment includes, but is not limited to, advanced meter deployment, metering communication network, meter data collection system, meter data management system and data analytics.

<sup>2</sup> <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

**AMENDED ACCOUNTING PETITION – ATTACHMENT B**  
**AVISTA UTILITIES**  
**DOCKET NOS. UE-170327 and UG-170328**

- b. The calculation of the proper amount to record in FERC Account 182.3 would involve a continuation of depreciation for those modules that remain in service during the change-out period.
  2. The company will file for recovery of the regulatory asset balance within a future GRC proceeding. The deferral of undepreciated net book value of existing natural gas communicating modules is not pre-approval and does not guarantee recovery.
- C. Authorization of Meter Data Management System (MDM) software depreciable life of 12.5-years, and depreciable lives for AMI electric meters and gas modules:**

1. The company will use a depreciable life of 12.5-years (8.0 percent depreciation rate) for its Meter Data Management system software.
2. Before Avista begins deferring depreciation expense for AMI electric meters and gas modules, the company will file a depreciation study to establish depreciable lives and rates for the AMI electric meters and gas modules.

**D. Depreciation Expense in rates:**

1. The company will track revenues collected through rates related to existing electric meters and gas modules during the deferral period through to the company's request for recovery because rates will continue to recover costs related to existing electric meters and gas modules after they are replaced and their costs deferred.

1-04-04

Service Date: September 14, 2017

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of  
  
AVISTA CORPORATION,  
  
Petitioner,  
  
For An Accounting Order Authorizing  
Deferred Accounting Treatment related to  
Advanced Metering Infrastructure and  
Approval of Depreciation Rate

DOCKET UE-170327  
DOCKET UG-170328  
  
ORDER 01  
  
ORDER GRANTING AMENDED  
PETITION

**BACKGROUND**

- 1 On May 1, 2017, Avista Corporation (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an order authorizing deferred accounting treatment of both the remaining net book value of its existing natural gas communicating modules and the revenue requirement related to the future deployment of its Advanced Metering Infrastructure (AMI) (Petition). Avista also requests that the Commission approve a depreciable life of 12.5 years for the software component of the meter data management system of its AMI project, with a depreciation rate of 8.0 percent.
- 2 Avista plans to deploy advanced metering to approximately 250,000 electric and 160,000 natural gas customers, encompassing all of its Washington service area. Avista intends to begin its rollout of the advanced meters and new gas communication modules by 2018, and expects to complete the full implementation by 2021. Avista estimates Washington's share of the full project capital expenditure costs to be \$165.4 million.
- 3 Following discussions with Commission staff (Staff) and other stakeholders, Avista filed an Amended Petition on September 7, 2017, that narrowed the scope of its request for deferred accounting treatment.<sup>1</sup> In summary, the Amended Petition:

<sup>1</sup> On September 7, 2017, Avista filed an Amended Petition, accompanied by Attachment B, which revises its original Petition. That same day, Avista filed a replacement page, Substitute Page 1, to Attachment B. References to Avista's "Amended Petition" incorporate both revisions.

- a) No longer requests deferral of the full revenue requirement for AMI, but instead more narrowly requests deferral of only the depreciation expense and carrying costs;
- b) Requires the Company to provide a comprehensive project status report containing a detailed analysis using actual operational data of the AMI system’s costs and benefits relative to each customer rate class;
- c) Requests that the undepreciated net book value of existing gas communicating modules be deferred consistent with the authorized deferral of existing electric meters;<sup>2</sup>
- d) Requests a depreciable life of 12.5 years for its meter data management system software; and
- e) Specifies that a prudence determination of the AMI project will be made in a future general rate case.

4 Both Public Counsel and the Industrial Customers of Northwest Utilities (ICNU) filed comments related to the Amended Petition. Public Counsel raised concerns that Avista is “attempting to set up a process in these dockets that will allow for piecemeal prudence determination.”<sup>3</sup> Public Counsel argues that “piecemeal prudence” is problematic because AMI is a costly investment and Avista should be required to first demonstrate that the costs of the entire investment are outweighed by benefits that are realized, or very likely to be realized. Public Counsel further notes that the Company’s proposed project status report does not alleviate its concerns regarding “piecemeal prudence.”

5 Public Counsel also recommends the Commission reject Avista’s proposed depreciation schedule for its software because the Company did not present a depreciation study or any evidence that 12.5 years is the appropriate depreciation schedule for the AMI software.

6 Finally, Public Counsel notes that it has no objection to the proposed natural gas retirements being treated the same as the electric retirements of existing infrastructure.

7 ICNU supports the Company’s Amended Petition, and places significant importance on the proposed comprehensive reporting, which will provide a granular analysis of AMI costs and investments. ICNU further expresses its appreciation that the Amended Petition notes in multiple places that both prudence and cost recovery will be addressed in future

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<sup>2</sup> Deferral of the Company’s existing electric meters was authorized in Docket UE-160100.

<sup>3</sup> Public Counsel’s Second Comments, p. 3 (September 11, 2017).

proceedings, and that no prudence determinations are being requested at this time.

8 At the Commission’s regularly scheduled open meeting on September 14, 2017, Public Counsel argued that AMI is a costly investment for which benefits will not be realized until the meters are fully deployed, and that shareholders, not ratepayers, should bear the risk of that investment.

9 Staff reviewed the Company’s filing and recommends the Commission approve the Amended Petition for several reasons. First, the Amended Petition is consistent with the Commission’s practice to allow deferral of certain expenses rather than the Company’s full revenue requirement, as originally proposed. Second, the comprehensive project status report will describe how AMI is being used and quantify any known costs and benefits. Finally, the revised Petition preserves the opportunity for the Company to recover AMI depreciation expenses and carrying costs without guaranteeing recovery of such costs.

**DISCUSSION**

10 We agree with Staff’s recommendation and grant Avista’s Amended Petition for the reasons set out below.

11 First, as the Company’s AMI project is deployed, certain components will begin to serve customers prior to full build-out, which creates an important distinction from most major plant additions – such as generation assets – that are not typically useful until fully constructed. The nature of the technology at issue here, which will become used and useful on a rolling basis, is distinguishable, and does not lend itself to traditional accounting treatment. Granting the Company’s Amended Petition, which allows for deferral of only depreciation and carrying charges, will appropriately mitigate regulatory lag for a project that provides incremental benefits to customers.

12 Second, the Company’s comprehensive project status report will allow Staff an opportunity, outside the context of a contested proceeding, to engage in informal discussions with the Company. Moreover, as ICNU notes, the report will benefit all interested parties because it will provide an update on Avista’s AMI deployment process that includes actual data related to the costs and benefits of the project.

13 Third, we approve the Company’s proposed treatment of its natural gas communicating modules consistent with the treatment previously approved for retirement of the

Company's electric meters.

14 Finally, we approve the Company's proposed 12.5 year depreciation schedule for its AMI software. As the Company noted, this schedule is consistent with industry standards for the retirement of such a system. The Commission, however, retains the discretion to modify the depreciation schedule in the context of a future regulatory proceeding if such a modification is supported by evidence in the record.

15 We share Staff's concerns about the potential for double recovery of certain costs. For example, certain expenses related to existing electric meters would be deferred when the new meters are installed while remaining in current rates. Avista's Amended Petition, however, allows for a more detailed examination of exactly which AMI costs should be recovered in a future proceeding when actual costs and benefits are known.

16 Although we understand Public Counsel's concerns related to "piecemeal prudence" determinations, our decision in no way constitutes a preapproval of the Company's AMI investment, and the Commission makes no finding regarding the prudence of the investment. Avista's Amended Petition expressly recognizes that a determination of prudence and the eligibility for recovery of any costs associated with the Company's AMI investment will be addressed in a future regulatory proceeding.

17 Further, approving the Company's Amended Petition does not create an expectation of recovery of the deferred amounts. As the Commission stated in Order 01 in Docket UE-160100, related to Avista's Petition to defer undepreciated amounts for changed-out electric meters, "the Federal Energy Regulatory Commission's Uniform System of Accounts guidance on the recording of 'regulatory assets' does not provide any guarantee that amounts recorded in a regulatory asset account will be recoverable in a future period."<sup>4</sup> Accordingly, as we stated in that proceeding, no party should interpret our decision here to imply that amounts deferred under the Company's Amended Petition will be granted full cost recovery in a future general rate case.

18 Overall, we find that the Amended Petition provides a fair and reasonable solution that mitigates the effects of regulatory lag without eliminating it entirely. Accordingly, we find that the Company's Amended Petition is in the public interest and should be granted.

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<sup>4</sup> Order 01, Order Granting Amended Accounting Petition Subject to Conditions, *In the Matter of the Petition of Avista Corp.*, Docket UE-160100, ¶ 7 (Mar. 15, 2016).

**FINDINGS AND CONCLUSIONS**

- 19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including electric companies.
- 20 (2) Avista is an electric company and a public service company subject to Commission jurisdiction.
- 21 (3) WAC 480-07-370(1)(b), allows companies to file petitions, including the Petition and Amended Petition Avista filed in these dockets.
- 22 (4) Staff has reviewed the Petition and the Amended Petition in Dockets UE-170327 and UG-170328, including related work papers.
- 23 (5) Staff recommends the Commission grant Avista’s Amended Petition because it reasonably resolves the issue of regulatory lag for the Company’s multi-year AMI project.
- 24 (6) This matter came before the Commission at its regularly scheduled meeting on September 14, 2017.
- 25 (7) After reviewing Avista’s Petition filed in Docket UE-170327 on May 1, 2017, as revised on September 7, 2017, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that Avista’s Amended Petition is consistent with the public interest and should be granted.

**ORDER**

**THE COMMISSION ORDERS:**

- 26 (1) Avista Corporation’s Petition seeking deferred accounting treatment related to its investment in Advanced Metering Infrastructure as described in Attachment B to its Petition, as amended on September 7, 2017, and replacement page to Attachment B, Substitute Page 1, also amended on September 7, 2017, is granted.

1-04-09

- 27      (2)      This Order shall not affect the Commission's authority over rates, services, accounts, valuations, estimates, or determination of costs on any matters that may come before it. Nor shall this Order Granting Amended Petition be construed as an agreement to any estimate, determination of costs, valuation of property claimed or asserted or to the possible recovery of, or return on, the amounts deferred to the regulatory asset.
  
- 28      (3)      The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective September 14, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner



AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,070) ✓
2	Total Transportation	(128) ✓
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,198)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,184) ✓
16	Total Distribution	<u>(5,184)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,184)</u>
26	OPERATING INCOME BEFORE FIT	(14)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u><u>\$ (11)</u></u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u><u>\$ -</u></u>

*Jma*

**AVISTA UTILITIES  
ELIMINATE B & O TAXES  
Twelve Months Ended December 31, 2018  
NATURAL GAS**

	<u>Washington</u>	
<b>General Business Revenue</b>		
B&O Taxes Collected through Schedule 58	5,078,092	
B&O Taxes Collected through Schedule 58A	(8,286)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>5,069,806</u>	✓
<b>Other Revenue</b>		
B&O Taxes Collected through Schedule 58	128,177	✓
B&O Taxes Collected through Schedule 58A	<u>0</u>	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>128,177</u>	
<b>Total B&amp;O Taxes Collected</b>		5,197,983
<b>Expense per Account 408.12</b>		
Adjustments to 408120	5,192,612	✓
Expense per Account 408.12	<u>0</u>	
	<u>5,192,612</u>	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	(8,286)	✓
<b>Net B&amp;O Taxes Expensed</b>		<u>5,184,326</u>
<b>Net Impact on NOI Before FIT</b>		<span style="border: 1px solid red; padding: 2px;">(13,657)</span>
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES  
B & O TAX COLLECTED  
Twelve Months Ended December 31, 2018  
NATURAL GAS**

DESCRIPTION	CLASS		Schedule 158		Schedule 158A	Total
<b>WASHINGTON</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	G-EBO-3	3,339,876	G-EBO-4	(5,292)	3,334,583
PGA Adj Commercial Lg Cust	16	G-EBO-3	0			0
Firm - Commercial	21	G-EBO-3	1,688,206	G-EBO-4	(2,994)	1,685,213
Interruptible - Commercial	22	G-EBO-3	22,710			22,710
Large Customer - PGA Industrial	17	G-EBO-3	0			0
Firm - Misc Industrial	31	G-EBO-3	27,301			27,301
Interruptible - Misc Industrial	41		0			0
Total General Business			5,078,092		(8,286)	<b>5,069,806</b> ✓
<b>OTHER REVENUES</b>						
-Gas Transportation - Commercial	91	G-EBO-3	89,575			89,575
-Gas Transportation - Industrial	92	G-EBO-3	38,602			38,602
Total Other Revenues			128,177		0	<b>128,177</b> ✓
<b>TOTAL</b>			5,206,269		(8,286)	5,197,983 ✓
(2) Reverse Interdepartmental	80	G-EBO-3	0		0	0

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

2-01-01

Gas Revenue Meters Report by Location

Rate Schedule Num:158

Jur	Ferc Acct	Revenue Class	Period	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	12 Month Total	
WA	480000	01 RESIDENTIAL		635,020.43	441,284.92	480,812.47	337,833.40	197,854.64	114,922.33	104,360.67	96,237.27	103,479.92	158,875.69	258,802.28	410,391.62	3,339,875.64	G-EBO-2
	481200	16 LARGE CUSTOMER PGA-COMMERCIAL														0.00	G-EBO-2
		21 FIRM COMMERCIAL		323,723.50	236,041.93	234,577.62	168,831.29	98,196.96	60,265.08	53,063.76	49,968.33	53,417.90	82,065.40	130,676.74	197,377.93	1,688,206.44	G-EBO-2
	481250	22 INTERRUPTIBLE COMMERCIA		4,502.81	3,565.17	3,300.22	2,745.20	2,152.39	1,420.69	1,250.82	1,304.10	1,333.94	1,997.00	(4,130.19)	3,267.49	22,709.64	G-EBO-2
	481300	17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00	G-EBO-2
		31 FIRM- INDUSTRIAL		5,461.61	4,357.83	3,793.29	2,813.06	1,336.99	797.47	710.21	701.07	693.51	1,150.16	2,528.00	2,957.49	27,300.69	G-EBO-2
	484000	80 INTERDEPARTMENT REVENUE														0.00	G-EBO-2
	489300	91 COMMERCIAL-TRANS OF GAS		12,251.08	10,600.05	10,537.79	9,234.54	7,676.60	5,203.30	4,710.92	4,301.90	4,238.11	5,030.14	6,898.46	8,891.89	89,574.78	G-EBO-2
		92 INDUSTRIAL-TRANS OF GAS FC		3,652.14	3,528.54	3,168.01	2,965.47	3,143.16	2,956.13	2,955.95	2,891.76	3,408.93	2,976.23	3,373.02	3,562.45	38,601.79	G-EBO-2
				<u>984,611.57</u>	<u>699,378.44</u>	<u>736,189.40</u>	<u>524,442.96</u>	<u>310,360.74</u>	<u>185,565.00</u>	<u>167,052.33</u>	<u>155,404.43</u>	<u>166,572.31</u>	<u>252,094.62</u>	<u>398,148.31</u>	<u>626,448.87</u>	<u>5,206,268.98</u>	
Total				<u>984,611.57</u>	<u>699,378.44</u>	<u>736,189.40</u>	<u>524,442.96</u>	<u>310,360.74</u>	<u>185,565.00</u>	<u>167,052.33</u>	<u>155,404.43</u>	<u>166,572.31</u>	<u>252,094.62</u>	<u>398,148.31</u>	<u>626,448.87</u>	<u>5,206,268.98</u>	

2-01-02

**Gas Revenue Meters Report by Location**

Rate Schedule Num:158A

			Revenue Amt													
			Period	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	12 Month Total
Jur	Ferc Acct	Revenue Class														
WA	481200	21		(688.00)	(442.17)	(485.94)	(398.88)	(560.28)	(389.98)	(331.38)	(292.53)	(343.39)	(387.29)	(851.59)	(120.80)	<b>(5,292.23)</b> G-EBO-2
	489300	91		(366.97)	(346.12)	(351.12)	(322.56)	(255.52)	(177.84)	(166.53)	(162.90)	(163.87)	(171.15)	(217.15)	(292.18)	<b>(2,993.91)</b> G-EBO-2
Total				<b>(1,054.97)</b>	<b>(788.29)</b>	<b>(837.06)</b>	<b>(721.44)</b>	<b>(815.80)</b>	<b>(567.82)</b>	<b>(497.91)</b>	<b>(455.43)</b>	<b>(507.26)</b>	<b>(558.44)</b>	<b>(1,068.74)</b>	<b>(412.98)</b>	<b>(8,286.14)</b>

201-03

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-EBO-5

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,613,869	3,613,869	0	0
		WA	18,624,892	18,624,892	0	0
			<u>22,238,761</u>	<u>22,238,761</u>	<u>0</u>	<u>0</u>
	GD	ID	1,102,971	0	1,102,971	0
		OR	3,619,236	0	0	3,619,236
		WA	5,192,612 <small>G-EBO-1</small>	0	✓ 5,192,612	0
			<u>9,914,819</u>	<u>0</u>	<u>6,295,583</u>	<u>3,619,236</u>
<b>Total</b>			<b><u>32,153,580</u></b>	<b><u>22,238,761</u></b>	<b><u>6,295,583</u></b>	<b><u>3,619,236</u></b>

Expense per Account 408.12 in General Ledger

2.01-04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(78)
12	Total Underground Storage	(78)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	80
16	Total Distribution	80
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	2
26	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (2)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Ima*

**PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS**

**ALLOCATION**

	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
<u>Actual Per Results</u>										
<u>U/G Storage (1):</u>										
408190	483,395					483,395	✓ 301,792	✓ 134,955	46,648	483,395
<u>Dist:</u>										
408170	3,398,449	1,765,710		4,045,342		9,209,500	✓ 3,398,449	1,765,710	4,045,342	9,209,500
<u>Actual Per Results</u>	<u>3,881,843</u>	<u>1,765,710</u>	<u>-</u>	<u>4,045,342</u>	<u>-</u>	<u>9,692,895</u>	<u>3,700,241</u>	<u>1,900,665</u>	<u>4,091,990</u>	<u>9,692,895</u>

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>
62.43%	27.92%	9.65%

<u>Current Period</u>										
<u>Expense</u>	<u>3,836,805</u>	<u>1,765,710</u>	<u>-</u>	<u>4,045,342</u>	<u>-</u>	<u>9,647,857</u>				
<u>U/G Storage:</u>										
408190	358,270					358,270	223,675	100,022	34,573	358,270
<u>Dist:</u>										
408170	3,478,535	1,765,710		4,045,342		9,289,587	3,478,535	1,765,710	4,045,342	9,289,587
	<u>3,836,805</u>	<u>1,765,710</u>	<u>-</u>	<u>4,045,342</u>	<u>-</u>	<u>9,647,857</u>	<u>3,702,210</u>	<u>1,865,732</u>	<u>4,079,915</u>	<u>9,647,857</u>

<u>Restating Adjustment</u>										
<u>U/G Storage:</u>										
408190	(125,125)	-	-	-	-	(125,125) ✓	(78,117) ✓	(34,933)	(12,075)	(125,125)
<u>Dist:</u>										
408170	80,087	-	-	-	-	80,087 ✓	80,087 ✓	-	-	80,087
	<u>(45,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,038)</u>	<u>1,970</u>	<u>(34,933)</u>	<u>(12,075)</u>	<u>(45,038)</u>

2.02-01



<b>Sum of Transaction Amount - 2018 Actual</b>		Service	Jurisdiction									
FERC Account	FERC Account Description	ED	AN	ID	MT	OR	WA	GD	ID	OR	WA	Grand Total
408150	TAXES OTHER THAN INC-PROD PROP	3,294	1,314,514	9,625,605	3,217,717	3,474,760						17,635,890
408170	TAXES OTHER THAN INC-DIST PROP		3,255,283			8,579,274	1,765,710	4,045,342	3,398,449			21,044,058
408180	TAXES OTHER THAN INC-TRANS PRO		1,630,742	1,512,721	12,214	3,321,009						6,476,686
408190	TAXES OTHER THAN INC - STORAGE										483,395	483,395
Grand Total		3,294	6,200,540	11,138,325	3,229,931	15,375,043	1,765,710	4,045,342	3,881,843			45,640,029
<b>Sum of Transaction Amount - 2018 Less 2017 True-Up Costs</b>												
FERC Account	FERC Account Description	ED	AN	ID	MT	OR	WA	GD	ID	OR	WA	Grand Total
408150	TAXES OTHER THAN INC-PROD PROP	3,294	1,314,694	9,637,579	3,217,717	3,328,275						17,501,559
408170	TAXES OTHER THAN INC-DIST PROP		3,255,727			8,217,600	1,765,710	4,045,342	3,478,535			20,762,914
408180	TAXES OTHER THAN INC-TRANS PRO		1,630,964	1,514,622	12,214	3,181,006						6,338,806
408190	TAXES OTHER THAN INC - STORAGE										358,270	358,270
Grand Total		3,294	6,201,385	11,152,200	3,229,931	14,726,881	1,765,710	4,045,342	3,836,805			44,961,549

Year	Accting Period	FERC Acct	Journal Name	Ser	Jur	Transaction Description	Transaction Amount	Description	Date
2018	201809	408170	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Distribution Property Tax	(444)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Other Property Tax	(52)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Hydro Property Tax	(127)		2017
2018	201809	408180	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Transmission Property Tax	(222)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	MT	MT ED 2017 Thermal Property Tax	(7,049)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	MT	MT ED 2017 Hydro Property Tax	(4,926)		2017
2018	201809	408180	500-TAX OTHER THAN INC 201809 DJ USD	ED	MT	MT ED 2017 Transmission Property Tax	(1,901)		2017
2018	201805	408170	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	Wa Electric 2017 Distribution Property Tax	361,235		2017
2018	201809	408170	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	Wa ED 2017 Distribution Property Tax	439		2017
2018	201805	408150	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Thermal Property Tax	36,900		2017
2018	201805	408150	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Other Property Tax	19,421		2017
2018	201805	408150	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Hydro Property Tax	89,985		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Thermal Property Tax	45		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Other Property Tax	24		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Hydro Property Tax	109		2017
2018	201805	408180	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Transmission Property Tax	139,833		2017
2018	201809	408180	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Transmission Property Tax	170		2017
							<u>633,441</u>		
2018	201805	408190	500-TAX OTHER THAN INC 201805 DJ USD	GD	WA	WA Gas 2017 Property Tax - Storage	125,125	✓	2017
2018	201805	408170	500-TAX OTHER THAN INC 201805 DJ USD	GD	WA	WA Gas 2017 Property Tax	(80,087)	✓	2017
							<u>45,038</u>		

These costs were expensed in 2018 but were for 2017.

**Property Tax Notes:**

In 2018, the Company expensed \$3,294 for Colstrip. That cost is separate from Avista's stand-alone central Montana assessment that is listed in Column D. We are billed monthly for Avista's allocated share of Colstrip operating costs from Talen Energy, the operating utility manager for the Colstrip plants, and they have allocated small amounts listed as property taxes. These taxes are Colstrip Townsite taxes. They are assessments related to a number of properties in and around Colstrip that are owned by the plant partners. The properties are under Colstrip CommServ LLC as owner and other companies are listed as "other names" in the deed.

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	436,747	436,747	0	301,792	301,792 ✓	0	134,955	134,955
		TOTAL UNDERGROUND STORAGE TAX	0	436,747	436,747	0	301,792	301,792	0	134,955	134,955
		DISTRIBUTION									
99	408110	State Excise Tax	5,537,566	0	5,537,566	5,537,566	0	5,537,566	0	0	0
99	408120	Municipal Occupation & License Tax	6,295,583	0	6,295,583	5,192,612	0	5,192,612	1,102,971	0	1,102,971
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,164,159	0	5,164,159	3,398,449	0	3,398,449 ✓	1,765,710	0	1,765,710
99	409100	State Income Tax	27,362	0	27,362	0	0	0	27,362	0	27,362
		TOTAL DISTRIBUTION TAX	17,024,670	0	17,024,670	14,128,627	0	14,128,627	2,896,043	0	2,896,043
		TOTAL TAXES OTHER THAN FIT	17,024,670	436,747	17,461,417	14,128,627	301,792	14,430,419	2,896,043	134,955	3,030,998

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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2-02-05

Sum of Transaction Amount

Accounting	FERC Account	FERC Account Description	Description Date	Service ED			Jurisdiction			ED Total	GD	OR	WA	GD Total	Grand Total
				AN	ID	MT	OR	WA	ID						
2018	408150	TAXES OTHER THAN INC-PROD PROF	2017		(179)	(11,974)			146,485	134,331				134,331	
		(blank)		3,294	1,314,694	9,637,579	3,217,717		3,328,275	17,501,559				17,501,559	
	408170	TAXES OTHER THAN INC-DIST PROP	2017		(444)				361,674	361,230			(80,087)	(80,087)	
		(blank)			3,255,727				8,217,600	11,473,327	1,765,710	4,045,342	3,478,535	9,289,587	
	408180	TAXES OTHER THAN INC-TRANS PRC	2017		(222)	(1,901)			140,003	137,880				137,880	
		(blank)			1,630,964	1,514,622	12,214		3,181,006	6,338,806				6,338,806	
	408190	TAXES OTHER THAN INC - STORAGE	2017										125,125	125,125	
		(blank)											358,270	358,270	
<b>2018 Total</b>				<b>3,294</b>	<b>6,200,540</b>	<b>11,138,325</b>	<b>3,229,931</b>	<b>15,375,043</b>	<b>35,947,134</b>	<b>1,765,710</b>	<b>4,045,342</b>	<b>3,881,843</b>	<b>9,692,895</b>	<b>45,640,029</b>	
<b>Grand Total</b>				<b>3,294</b>	<b>6,200,540</b>	<b>11,138,325</b>	<b>3,229,931</b>	<b>15,375,043</b>	<b>35,947,134</b>	<b>1,765,710</b>	<b>4,045,342</b>	<b>3,881,843</b>	<b>9,692,895</b>	<b>45,640,029</b>	

This workpaper is a pivot table, so detail entries can be viewed.

2-02-06

Sum of Transaction Amount			Service ED	Jurisdiction				GD	ZZ		Grand Total	
Short Journal Name	Tax Type	Vendor Name	ID	MT	OR	WA	ID	OR	WA	ZZ		
605-CASH BOOK	Property Tax	(blank)		(647)				(5,698)			0	(6,345)
<b>605-CASH BOOK Total</b>				<b>(647)</b>				<b>(5,698)</b>			<b>0</b>	<b>(6,345)</b>
<b>Purchase Invoices USD</b>	<b>Property Tax</b>											
		ADAMS COUNTY TREASURER						768,634		37,145		805,780
		ASOTIN COUNTY TREASURER						356,120		70,794		426,915
		BENEWAH COUNTY TAX COLLECTOR	220,915									220,915
		BENTON COUNTY TREASURER						1,586				1,586
		BIG HORN COUNTY TREASURER		70,149								70,149
		BONNER COUNTY TAX COLLECTOR	1,161,360						160,672			1,322,032
		BOUNDARY COUNTY TAX COLLECTOR							111,023			111,023
		BROADWATER COUNTY TREASURER			136,938							136,938
		CHELAN COUNTY TREASURER						105				105
		CLEARWATER COUNTY TAX COLLECTOR	194,884									194,884
		COUNTY OF ASOTIN						48				48
		DEER LODGE COUNTY TREASURER			5,493							5,493
		DOUGLAS COUNTY TAX COLLECTOR							661,568			661,568
		DOUGLAS COUNTY TREASURER						17,877				17,877
		ELK CITY VOLUNTEER FIRE DEPARTMENT		50								50
		FERRY COUNTY TREASURER						167,301				167,301
		FRANKLIN COUNTY TREASURER						101,100		10,567		111,667
		GARFIELD COUNTY TREASURER						29,368				29,368
		GOLDEN VALLEY COUNTY TREASURER			54,050							54,050
		GRANITE COUNTY TREASURER			52,126							52,126
		GRANT COUNTY TREASURER						157,562		8,414		165,976
		IDAHO COUNTY TAX COLLECTOR	166,727									166,727
		JACKSON COUNTY - TAXATION OFFICE							2,314,373			2,314,373
		JEFFERSON COUNTY TREASURER			152,991							152,991
		JOSEPHINE COUNTY TAX COLLECTOR							372,865			372,865
		KLAMATH COUNTY TAX COLLECTOR							733,287			733,287
		KLICKITAT COUNTY TREASURER								20,358		20,358
		KOOTENAI COUNTY TAX COLLECTOR	1,986,262						770,044			2,756,305
		LATAH COUNTY TAX COLLECTOR	573,921						175,053			748,974
		LEWIS & CLARK COUNTY TREASURER			8,566							8,566
		LEWIS COUNTY TAX COLLECTOR	123,566									123,566
		LEWIS COUNTY TREASURER								358,270		358,270
		LINCOLN COUNTY TREASURER						942,901		98,078		1,040,979
		MEAGHER COUNTY TREASURER			175,253							175,253
		MINERAL COUNTY TREASURER			170,846							170,846
		MISSOULA COUNTY TREASURER			81,980							81,980
		MORROW COUNTY ASSESSMENT & TAX						3,479,276				3,479,276
		MUSSELSHELL COUNTY TREASURER			7,927							7,927
		NEZ PERCE COUNTY TAX COLLECTOR	909,914						261,420			1,171,334
		PEND OREILLE COUNTY TREASURER						2,799				2,799
		POWELL COUNTY TREASURER			62,862							62,862
		ROSEBUD COUNTY TREASURER			3,690,752							3,690,752
		SANDERS COUNTY TREASURER			5,401,092							5,401,092
		SHOSHONE COUNTY TAX COLLECTOR	829,295						225,091			1,054,386
		SILVER BOW COUNTY TREASURER			36,916							36,916
		SKAMANIA COUNTY TREASURER								7,494		7,494
		SPOKANE COUNTY TREASURER						8,104,438		2,072,352		10,176,790
		STATE FORESTER							160			160
		STEVENS COUNTY TREASURER						2,253,535		192,280		2,445,816
		STILLWATER COUNTY TREASURER			64,242							64,242
		TREASURE COUNTY TREASURER			61,550							61,550
		UNION COUNTY ASSESSOR / TAX COLLECTOR							329,964			329,964
		WALLOWA COUNTY TAX DEPARTMENT						13,172				13,172
		WHEATLAND COUNTY TREASURER			106,543							106,543
		WHITMAN COUNTY TREASURER						1,178,176		143,040		1,321,216
		YELLOWSTONE COUNTY TREASURER			456,422							456,422
<b>Purchase Invoices USD Total</b>			<b>6,166,894</b>	<b>10,796,698</b>	<b>3,492,448</b>	<b>14,081,550</b>	<b>1,703,303</b>	<b>4,412,217</b>	<b>3,018,794</b>			<b>43,671,906</b>
<b>Grand Total</b>			<b>6,166,247</b>	<b>10,796,698</b>	<b>3,492,448</b>	<b>14,075,853</b>	<b>1,703,303</b>	<b>4,412,217</b>	<b>3,018,794</b>	<b>0</b>		<b>43,665,561</b>

B C D E F G H

2-02-07

	Accrual in 2018				Payments in 2018			Taxes Payable at 12/31/2018		
	Taxes Payable at 12/31/2017 (FERC 236100)	For 2017	For 2018	Total	For 2017	For 2018	Total - See Attached for Detail	Taxes Payable at 12/31/2018 (FERC 236100)	For 2017	For 2018
Washington Electric	(13,433,275)	(648,162)	(14,726,881)	(15,375,043)	14,081,437	(5,584)	14,075,853 E	(14,732,465)	-	(14,732,465)
Idaho Electric	(3,066,350)	846	(6,201,385)	(6,200,539)	3,065,504	3,100,743	6,166,247 B	(3,100,642)	-	(3,100,642)
Montana Electric	(5,210,680)	13,875	(11,167,531)	(11,153,656)	5,196,805	5,599,893	10,796,698 C	(5,567,638)	-	(5,567,638)
Oregon Electric	1,483,707	(1,483,707)	(1,746,224)	(3,229,931)	-	3,492,447	3,492,447 D	1,746,223	-	1,746,223
Washington Natural Gas	(2,973,756)	(45,038)	(3,836,805)	(3,881,843)	3,018,794	-	3,018,794 H	(3,836,805)	-	(3,836,805)
Idaho Natural Gas	(820,448)		(1,765,710)	(1,765,710)	820,448	882,855	1,703,303 F	(882,855)	-	(882,855)
Oregon Natural Gas	1,839,313	(1,839,313)	(2,206,028)	(4,045,341)	-	4,412,217	4,412,217 G	2,206,189	-	2,206,189

**Notes:**

**Washington**

For 2018 tax assessment, Washington state uses the plant in service at 12/31/2017. The taxes are payable in 2019.

**Idaho**

For the 2018 tax assessment, Idaho uses plant in service at 12/31/2017. One-half of taxes are payable by December 2018 and the other half by June 2019.

**Oregon**

Oregon's tax is assessed on Fiscal Year 7/1-6/30. For the period 7/1/2018-6/30/2019, the taxes are payable in November 2018. Therefore, one-half of the taxes paid in November 2018 were for the period 1/1/2019-6/30/2019 and are therefore shown as a debit in the taxes payable account (ie prepaid).

2-02-08

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjsutment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(320)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(320)
26	OPERATING INCOME BEFORE FIT	320
	FEDERAL INCOME TAX	
27	Current Accrual	67
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 253
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



*Jma*



**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2018**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	2,809,186	2,046,723 ✓	762,463 ✓
Less:			
Accrual for Write-offs (2)	<u>2,043,405</u> ✓ C-UE-2	<u>1,341,291</u>	<u>702,114</u>
Net Under (Over) Accrued	<u><u>765,781</u></u>	<u><u>705,432</u></u>	<u><u>60,349</u></u>
Allocation Note 2: Customers	100.000%	65.640%	34.360%
<b>GAS</b>			
Actual Net Write-offs (1)	729,820	550,971 ✓	178,849 ✓
Less:			
Accrual for Write-offs (2)	<u>1,312,935</u> ✓ C-UE-2	<u>870,568</u>	<u>442,367</u>
Net Under (Over) Accrued	<u><u>(583,115)</u></u>	<u><u>(319,597)</u></u>	<u><u>(263,518)</u></u>
Allocation Note 2: Customers	100.000%	66.307%	33.693%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."  
 (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2018**

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (1)	Percent	Allocated Net Write-offs (2)
	(a)	(b)	(c)
<b>WASHINGTON TOTALS</b>			
Electric	541,138,354 ✓ C-UE-3	78.790%	2,046,723 ✓
Gas	145,713,322 ✓ C-UE-3	21.210%	550,971 ✓
<b>Total</b>	<b>686,851,676</b>	<b>100.000%</b>	<b>2,597,694</b>
<b>IDAHO TOTALS</b>			
Electric	260,917,323 ✓ C-UE-3	81.000%	762,463 ✓
Gas	61,200,586 C-UE-3	19.000%	178,849 ✓
<b>Total</b>	<b>322,117,909</b>	<b>100.000%</b>	<b>941,312</b>
<b>Total Company</b>	<b>1,008,969,585</b>		<b>3,539,006</b>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	✓ 2,597,694	C-UE-2
Reinstatements WA	600	0	C-UE-2
Recoveries WA	700	0	C-UE-2
		2,597,694	
<u>Idaho</u>			
Write-Offs ID	200	✓ 941,312	C-UE-2
Reinstatements ID	600		C-UE-2
Recoveries ID	700		C-UE-2
		941,312	
		3,539,006	

(0) check  
 Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_  
 Date: 2/27/2019 Mgr. Review: Ima

2.03-02

AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2018

	ACTUAL									
	WRITE-OFFS		REINSTATEMENTS		RECOVERIES		WRITE-OFFS, net of Reinstatements and Recoveries			
	144200 CD WA	144200 CD ID	144600 CD WA	144600 CD ID	144700 CD WA	144700 CD ID	144200 ED WA	144200 ED ID	144200 GD WA	144200 GD ID
201801	-	-	-	-	-	-	122,395	39,435	9,658	4,664
201802	-	-	-	-	-	-	116,383	30,987	18,880	4,160
201803	-	-	-	-	-	-	101,249	29,677	18,495	1,275
201804	-	-	-	-	-	-	263,322	46,502	56,243	8,420
201805	-	-	-	-	-	-	246,134	91,681	46,272	20,325
201806	-	-	-	-	-	-	288,928	146,538	54,860	30,772
201807	-	-	-	-	-	-	282,213	120,665	64,216	26,310
201808	-	-	-	-	-	-	236,894	100,160	50,543	17,450
201809	-	-	-	-	-	-	155,169	58,245	25,419	5,999
201810	-	-	-	-	-	-	143,778	64,351	12,894	7,311
201811	-	-	-	-	-	-	111,689	29,886	2,505	(6,753)
201812	-	-	-	-	-	-	157,291	58,530	12,265	4,723
	-	-	-	-	-	-	2,225,445	816,657	372,249	124,655
	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1				

	ACCRUAL	
	UNCOLLECTIBLE EXPENSE	
	904000 E1 AN	904000 G1 AN
201801	235,778	151,493
201802	235,778	151,493
201803	235,778	151,493
201804	235,778	151,493
201805	235,778	151,493
201806	235,778	151,493
201807	183,383	117,828
201808	183,383	117,828
201809	183,383	117,828
201810	78,593	50,498
201811	-	-
201812	-	-
	2,043,405	1,312,935
	C-UE-1	C-UE-1

✓ 2,597,694 WA total  
 ✓ 941,312 ID total

Prep by: \_\_\_\_\_ 1st Review \_\_\_\_\_  
 Date: 2/27/2019 Mgr. Review *Jmc*

2.03-03

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2018**

**Washington Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201801	(30,735,244)	(20,036,699)	(4,481,331)	(406,106)	(105,320)	2,444,334	(53,320,366)
201802	(24,003,160)	(18,172,944)	(4,525,045)	(401,913)	(93,958)	799,563	(46,397,457)
201803	(24,606,089)	(17,908,598)	(3,584,431)	(389,855)	(97,364)	(719,855)	(47,306,192)
201804	(20,649,107)	(17,752,311)	(4,922,864)	(401,608)	(89,883)	2,283,824	(41,531,949)
201805	(17,236,032)	(16,351,109)	(3,991,172)	(404,202)	(85,466)	(2,703,682)	(40,771,663)
201806	(16,252,750)	(18,447,527)	(5,823,813)	(409,088)	(82,177)	968,195	(40,047,161)
201807	(17,493,146)	(18,678,271)	(5,894,652)	(390,468)	(83,063)	(3,452,533)	(45,992,133)
201808	(21,739,084)	(20,688,034)	(6,051,068)	(411,287)	(86,573)	1,053,539	(47,922,508)
201809	(17,898,255)	(19,126,553)	(5,913,786)	(401,956)	(89,577)	3,909,028	(39,521,100)
201810	(16,334,695)	(18,033,354)	(5,341,570)	(415,034)	(103,811)	(2,432,599)	(42,661,063)
201811	(19,054,855)	(17,732,092)	(5,297,215)	(412,983)	(76,271)	(2,803,286)	(45,376,701)
201812	(24,887,457)	(19,101,560)	(4,983,078)	(413,993)	(107,256)	(796,718)	(50,290,061)
	<u>(250,889,874)</u>	<u>(222,029,051)</u>	<u>(60,810,027)</u>	<u>(4,858,494)</u>	<u>(1,100,719)</u>	<u>(1,450,190)</u>	<u>(541,138,354)</u>

C-UE-1

2.03-04

**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2018**

**Idaho Electric Revenue**

	440000	442200	442300	444000	448000	499%0	440000	442200	448000	
	ED	ED	ED	ED	ED	ED	ED	ED	ED	
	ID	ID	ID	ID	ID	ID	MT	MT	MT	Total
201801	(14,594,171)	(8,676,278)	(3,559,085)	(187,980)	(26,814)	1,388,418	(2,012)	(5,160)	(7,529)	(25,670,613)
201802	(12,375,633)	(8,188,653)	(3,434,095)	(243,327)	(24,016)	4,562	(2,310)	(5,563)	(6,809)	(24,275,842)
201803	(12,619,326)	(8,231,484)	(3,335,420)	(229,400)	(22,736)	392,515	(2,217)	(5,504)	(6,750)	(24,060,323)
201804	(10,755,123)	(7,750,345)	(3,731,594)	(229,129)	(19,538)	1,052,778	(1,982)	(4,071)	(5,394)	(21,444,398)
201805	(8,469,050)	(7,124,474)	(955,354)	(229,359)	(17,305)	(2,573,029)	(1,156)	(2,780)	(2,754)	(19,375,261)
201806	(7,758,252)	(7,431,100)	(3,828,303)	(225,613)	(18,881)	949,537	(723)	(1,771)	(1,292)	(18,316,398)
201807	(8,411,933)	(7,562,717)	(3,613,031)	(219,418)	(18,591)	(2,081,410)	(635)	(1,305)	(970)	(21,910,010)
201808	(9,800,106)	(8,214,526)	(3,969,734)	(217,249)	(23,491)	(459,129)	(666)	(1,186)	(983)	(22,687,071)
201809	(7,989,332)	(7,674,050)	(4,891,434)	(219,785)	(15,399)	2,626,247	(616)	(1,008)	(870)	(18,166,246)
201810	(7,521,482)	(6,931,951)	(4,023,171)	(247,641)	(13,376)	(431,813)	(1,150)	(1,187)	(2,243)	(19,174,015)
201811	(9,024,723)	(6,910,107)	(3,490,303)	(210,616)	(17,039)	(1,736,251)	(1,971)	(2,178)	(4,177)	(21,397,365)
201812	(12,267,683)	(7,785,989)	(3,230,761)	(220,897)	(22,455)	(901,296)	(1,893)	(3,283)	(5,523)	(24,439,780)
	<u>(121,586,815)</u>	<u>(92,481,674)</u>	<u>(42,062,285)</u>	<u>(2,680,415)</u>	<u>(239,641)</u>	<u>(1,768,871)</u>	<u>(17,333)</u>	<u>(34,996)</u>	<u>(45,294)</u>	<u>(260,917,323)</u>

C-UE-I ✓

2.03-05

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2018**

**Washington Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201801	(18,074,152)	(8,468,664)	(221,965)	-	(46,072)	3,635,830	(526,135)	(23,701,158)
201802	(12,892,834)	(6,188,778)	(185,143)	-	(33,096)	(126,273)	(497,926)	(19,924,050)
201803	(13,595,914)	(6,232,817)	(181,259)	-	(36,197)	2,359,980	(480,611)	(18,166,818)
201804	(9,701,194)	(4,449,054)	(143,041)	-	(23,955)	3,075,504	(455,673)	(11,697,414)
201805	(5,494,484)	(2,527,493)	(101,108)	-	(13,205)	2,610,485	(427,165)	(5,952,970)
201806	(3,389,869)	(1,554,737)	(91,832)	-	(5,124)	222,413	(375,879)	(5,195,029)
201807	(3,086,328)	(1,349,595)	(77,408)	-	(4,529)	225,786	(358,255)	(4,650,328)
201808	(2,858,654)	(1,286,897)	(73,722)	-	(3,713)	(203,124)	(363,951)	(4,790,061)
201809	(3,085,625)	(1,350,616)	(84,809)	-	(4,227)	(608,146)	(380,710)	(5,514,132)
201810	(4,834,484)	(2,081,925)	(98,090)	-	(10,261)	(3,187,536)	(357,935)	(10,570,231)
201811	(7,785,535)	(3,339,882)	(132,463)	-	(19,156)	(4,209,270)	(437,115)	(15,923,421)
201812	(11,867,884)	(5,261,440)	(126,353)	-	(25,659)	(1,919,580)	(426,794)	(19,627,711)
	<u>(96,666,957)</u>	<u>(44,091,898)</u>	<u>(1,517,194)</u>	<u>-</u>	<u>(225,194)</u>	<u>1,876,069</u>	<u>(5,088,149)</u>	<u>(145,713,322)</u>

C-UE-1

2-03-06

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2018**

**Idaho Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>Total</b>
201801	(7,440,192)	(3,192,274)	(157,784)	-	(5,286)	1,840,882	(49,298)	(9,003,952)
201802	(5,721,506)	(2,442,992)	(116,282)	-	(4,272)	(296,537)	(53,050)	(8,634,640)
201803	(5,918,673)	(2,484,072)	(116,385)	-	(4,249)	1,266,085	(52,512)	(7,309,806)
201804	(4,431,008)	(1,806,149)	(105,120)	-	(3,114)	1,103,787	(51,157)	(5,292,760)
201805	(2,364,541)	(1,051,418)	(82,838)	-	(1,853)	1,135,360	(55,351)	(2,420,642)
201806	(1,448,784)	(698,639)	(81,993)	-	(923)	17,817	(50,801)	(2,263,323)
201807	(1,291,683)	(638,208)	(74,720)	-	(890)	79,138	(44,756)	(1,971,118)
201808	(1,117,283)	(581,625)	(70,979)	-	(769)	(53,471)	(38,438)	(1,862,565)
201809	(1,287,798)	(622,341)	(92,290)	-	(800)	(344,530)	(53,283)	(2,401,041)
201810	(2,239,854)	(886,262)	(97,332)	-	(1,258)	(1,463,287)	(41,429)	(4,729,423)
201811	(3,637,739)	(1,447,617)	68,878	-	(2,028)	(1,742,558)	(61,372)	(6,822,436)
201812	(5,604,375)	(2,254,423)	(116,229)	-	(3,612)	(463,212)	(47,030)	(8,488,881)
	<u>(42,503,436)</u>	<u>(18,106,019)</u>	<u>(1,043,073)</u>	<u>-</u>	<u>(29,055)</u>	<u>1,079,474</u>	<u>(598,477)</u>	<u>(61,200,586)</u>

C-UE-1

2-03-07

2-03-08

Period End Date **TWELVE MONTHS ENDED December 31, 2018**

Start Month **201801**

		WA	ID		
Allocation Note 2: Customers	Electric	65.640%	34.360%	100.000%	✓
Allocation Note 2: Customers	Gas	66.307%	33.693%	100.000%	✓



AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjsutment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(50)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(50)
25	Total Gas Expense	(50)
26	OPERATING INCOME BEFORE FIT	50
	FEDERAL INCOME TAX	
27	Current Accrual	11
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 40
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Gas**  
**Twelve Months Ended December 31, 2018**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	291,397	✓ 291,397	
IPUC	133,373		133,373 ✓
TOTAL REVISED EXP	<u>424,770</u>	<u>291,397</u>	<u>133,373</u>
Less Accrual: (2)			
WUTC	342,265	✓ 342,265	
IPUC	148,748		148,748
TOTAL ACCRUAL	<u>491,013</u>	<u>342,265</u>	<u>148,748</u>
Adjustment	<u>(66,243)</u>	<u>(50,868)</u>	<u>(15,375)</u>

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

2019-01

2.04-02

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-RE-2

**Avista Utilities  
WUTC Filing Fees Adjustment  
Twelve Months Ended December 31, 2018**

	<b>Total</b>	<b>WUTC FEES Washington</b>	<b>Idaho</b>
<b>Gas Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(480) Residential	139,170,393	96,666,957	42,503,436
(481) Commercial / Industrial	64,758,183	45,609,091	19,149,092
(484) Interdepartmental	254,249	225,194	29,055
(499) Unbilled	(2,955,543)	(1,876,069)	(1,079,474)
<b>Total Sales to Ultimate Consumers</b>	<b>201,227,282</b>	<b>140,625,173</b>	<b>60,602,109</b>
Other Operating Revenues:			
(488) Misc Service Revenues	14,890	7,344	7,546
(489) Revenue From Gas Transport	5,686,626	5,088,149	598,477
(493) Rent From Gas Property	2,678	2,678	0
<b>Total Other Operating Revenues</b>	<b>5,704,194</b>	<b>5,098,171</b>	<b>606,023</b>
<b>Total Gas Subject to Fees</b>	<b>206,931,476</b>	<b>145,723,344</b>	<b>61,208,132</b>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002179
<b>REGULATORY FEES</b>	<b>424,770</b>	<b>291,397</b>	<b>133,373</b> ✓

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

Prep by: \_\_\_\_\_

Company:001 | Ava Jet:<All> | Expenditure | Ferc Acct:928000

			201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Sum
ED	02805036	WA	91,933	91,933	91,933	91,924	91,924	91,924	91,924	91,924	91,924	91,926	91,926	91,926	1,103,122
	03805013	ID	50,242	50,242	50,242	47,423	47,423	47,423	47,423	47,423	47,423	47,423	47,423	47,423	577,534
	09800545	AN	202,082	202,082	202,082	202,082	202,082	202,082	202,082	291,462	283,487	222,846	222,846	222,846	2,658,061
GD	02805035	WA	28,525	28,525	28,525	28,521	28,521	28,521	28,521	28,521	28,521	28,520	28,520	28,520	342,265
	03805014	ID	12,942	12,942	12,942	12,214	12,214	12,214	12,214	12,214	12,214	12,214	12,214	12,214	148,748
	06805000	OR	52,383	52,383	52,383	52,387	49,521	49,521	49,521	49,521	49,521	49,521	49,521	49,521	605,703

2-04-03

Company:001 Statind:DL Journal Name:<All>

				201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Sum	
242300	ED	AN	C	(166,666)	(166,666)	(166,666)	(166,666)	(166,666)	(166,666)	(166,666)	(248,071)	(248,071)	(183,333)	(183,333)	(183,333)	-2,212,804	
			D							2,162,802							2,162,802
242310	ED	AN	C	(35,416)	(35,416)	(35,416)	(35,416)	(35,416)	(35,416)	(35,416)	(43,391)	(35,416)	(39,513)	(39,513)	(39,513)	-445,257	
			D							432,967							432,967
242400	CD	ID	C	(63,183)	(63,183)	(63,183)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	-726,282	
			D				363,141							363,141		726,282	
		WA	C	(120,458)	(120,458)	(120,458)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	-1,445,387
	D				1,445,387											1,445,387	
	GD	OR	C	(52,383)	(52,383)	(52,383)	(52,387)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	-605,703
			D			480,633		125,070									605,703

(2,658,061)  
2,658,061

2.04-04

		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Sum	
ID	480000	7,440,192	5,721,506	5,918,673	4,431,008	2,364,541	1,448,784	1,291,683	1,117,283	1,287,798	2,239,854	3,637,739	5,604,375	42,503,436	
	481200	3,192,274	2,442,992	2,484,072	1,806,149	1,051,418	698,639	638,208	581,625	622,341	886,262	1,447,617	2,254,423	18,106,019	
	481250													0	
	481300	157,784	116,282	116,385	105,120	82,838	81,993	74,720	70,979	92,290	97,332	-68,878	116,229	1,043,073	
	484000	5,286	4,272	4,249	3,114	1,853	923	890	769	800	1,258	2,028	3,612	29,055	
	488000	628	1,192	676	488	692	430	456	228	856	1,008	520	372	7,546	
	489300	49,298	53,050	52,512	51,157	55,351	50,801	44,756	38,438	53,283	41,429	61,372	47,030	598,477	
	499000	-1,310,323	230,565	-898,789	-782,765	-829,112	-34,459	-58,490	16,385	246,604	1,127,078	1,271,108	319,226	-702,972	
	499200	-534,312	66,500	-366,033	-325,329	-301,668	20,019	-13,883	33,060	98,842	315,245	485,894	143,428	-378,237	
	499900	3,753	-528	-1,263	4,307	-4,580	-3,377	-6,765	4,026	-916	20,964	-14,444	558	1,735	
	Sum	9,004,580	8,635,832	7,310,482	5,293,248	2,421,334	2,263,753	1,971,574	1,862,793	2,401,897	4,730,431	6,822,956	8,489,253	61,208,132	
	OR	480000	9,446,657	7,658,977	8,089,936	5,827,802	3,812,865	2,405,378	2,050,241	1,878,484	2,029,934	2,736,338	4,867,504	7,408,677	58,212,794
		481200	4,760,726	3,789,160	3,961,090	2,929,660	1,908,302	1,263,739	1,094,505	1,015,250	1,106,972	1,361,514	2,325,799	3,606,749	29,123,467
481250		107,637	98,565	81,099	76,071	76,940	59,479	56,115	61,586	66,604	62,828	65,693	82,122	894,739	
481300		29,446	22,676	22,107	22,560	17,412	19,939	21,927	21,028	60,403	22,841	22,526	23,933	306,798	
481400		66,170	45,297	39,921	39,314	35,536	35,160	30,226	39,125	64,966	30,353	28,793	22,747	477,608	
484000		3,219	2,277	2,570	1,680	1,120	658	534	528	678	737	1,131	2,190	17,323	
488000		10,383	11,740	10,675	9,650	9,505	7,322	7,035	6,200	6,570	9,840	7,050	6,125	102,095	
489300		339,788	312,949	294,378	319,619	297,568	283,106	275,040	247,701	259,748	257,986	290,512	285,090	3,463,485	
493000														0	
499000		-1,383,915	100,857	-1,057,031	-1,123,704	-954,455	-250,617	-113,262	73,490	43,552	1,231,097	1,062,790	1,298,117	-1,073,081	
499200		-629,565	37,097	-574,671	-524,234	-522,077	-54,395	-31,907	138,605	-2,562	601,328	374,513	664,538	-523,330	
499250		18,099	-16,434	-5,261	-31,128	-6,154	3,087	1,489	17,622	-1,660	19,899	-15,606	16,811	764	
499400					15,154	-4,472	4,776	-581	13,879	13,845	-11,958	-9,104	-3,577	17,962	
499900		5,919	-9,794	13,272	-11,788	-6,834	-3,808	-12,678	5,627	-2,819	11,013	-3,059	-8,417	-23,366	
Sum		12,774,564	12,053,367	10,878,084	7,550,657	4,665,255	3,773,823	3,378,685	3,519,125	3,646,232	6,333,817	9,018,544	13,405,105	90,997,257	
WA		480000	18,074,152	12,892,834	13,595,914	9,701,194	5,494,484	3,389,869	3,086,328	2,858,654	3,085,625	4,834,484	7,785,535	11,867,884	96,666,957
	481200	8,391,326	6,127,837	6,176,190	4,402,036	2,490,537	1,530,592	1,328,325	1,264,817	1,328,033	2,048,119	3,303,188	5,205,539	43,596,540	
	481250	77,338	60,941	56,627	47,018	36,956	24,145	21,269	22,080	22,582	33,806	36,694	55,901	495,358	
	481300	221,965	185,143	181,259	143,041	101,108	91,832	77,408	73,722	84,809	98,090	132,463	126,353	1,517,194	
	484000	46,072	33,096	36,197	23,955	13,205	5,124	4,529	3,713	4,227	10,261	19,156	25,659	225,194	
	488000	595	617	759	618	451	387	545	610	659	977	595	531	7,344	
	489300	520,237	497,107	477,801	454,534	425,152	370,851	329,102	369,858	359,199	343,387	414,909	412,984	4,975,119	
	489310	5,898	819	2,811	1,139	2,013	5,027	3,021	20,225	21,511	14,549	22,207	13,810	113,030	
	493000	223	223	223	223	223	223	223	0	445	223	223	223	229	
	499000	-2,479,948	56,459	-1,443,349	-2,148,897	-1,781,629	-202,963	-147,060	104,205	396,064	2,262,368	2,912,537	1,205,128	-1,267,085	
	499200	-1,134,247	83,018	-900,694	-901,732	-793,555	-10,595	-67,584	95,042	206,726	873,174	1,278,125	689,236	-583,086	
	499900	-21,635	-13,204	-15,937	-24,875	-35,301	-8,855	-11,142	3,877	5,356	51,994	18,608	25,216	-25,898	
	Sum	23,701,976	19,924,890	18,167,800	11,698,254	5,953,644	5,195,638	4,624,741	4,817,248	5,515,013	10,571,430	15,924,239	19,628,471	145,723,344	

2-04-05

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages
	Adjustment Number	2.05
	Workpaper Reference	G-1D
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	54 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	54
25	Total Gas Expense	54
26	OPERATING INCOME BEFORE FIT	(54)
FEDERAL INCOME TAX		
27	Current Accrual	(11)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (43)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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**Avista Utilities  
Natural Gas System  
Injuries and Damages Adjustment  
Account 925  
Twelve Months Ended December 31, 2018**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	20,670 ✓	14,939	5,731
Total	20,670	14,939	5,731
Revised Annual Expense-Actual Direct 6 yr avg	✓ 202,558	✓ 69,101	✓ 133,457
Increase (Decrease) in Expense	181,888	54,162	127,726
		✓	
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.272%	27.728%



**Avista Utilities**  
**Injuries and Damages Adjustment**  
**Twelve Months Ended December 31, 2018**

**Six Year Average of Actual Injuries and Damages Payments**

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2013	135,313	51,068	186,381	324,872	756,811	1,081,683
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573 ✓	74,007 ✓	203,580	✓9,318	✓11,352	20,670
6 yr Avg	<b>164,796</b>	<b>34,878</b>	<b>199,674</b>	<b>69,101</b>	<b>133,457</b>	<b>202,558</b>

✓                      ✓                      ✓

Payments from Account 228210 by Service and State

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
201801		(25)	(475)					25	475	-
201802	(7,039)	(1,367)	(2,950)	468	6,571		1,367		2,950	-
201803	(11,577)	(1,720)	(680)	2,430	9,147		537	1,183	680	0
201801	(17,509)	(485)	(70)	12,900	4,610			485	70	(0)
201802	(26,477)	(1,237)	(26,062)		26,477			1,237	26,062	-
201803	(39,904)	(4,079)	(1,386)	34,776	5,128			4,079	1,386	0
201804	(34,038)	(5,301)		15,434	18,604		5,221	80		(0)
201805	(8,544)	(75)	(50)	3,704	4,839			75	50	0
201806	(8,414)	(1,612)	1,466	2,176	5,473	283				(628)
201807	(4,986)	(2,074)	(1,466)	1,161	4,307		3,686			628
201808	(8,971)	(1,873)		407	8,564		541	1,332		-
201809	(36,897)	(823)	(17,297)	551	35,853	493		823	17,297	-
	(204,356)	(20,670)	(48,970)	74,007	129,573	776	11,352	9,318	48,970	

Source: General Ledger

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction AN ED	Service GD	OR GD	Grand Total	
L52 - Claims Accrual	201801	208-DC PAY			25	475	500
	201802	208-DC PAY	7,039	1,367	2,950	11,356	
	201803	208-DC PAY	11,577	1,720	680	13,977	
	201804	208-DC PAY	17,509	485	70	18,064	
	201805	208-DC PAY	26,477	1,237	26,062	53,776	
	201806	208-DC PAY	39,904	4,079	1,386	45,369	
	201807	208-DC PAY	34,038	5,301		39,339	
	201808	208-DC PAY	8,544	75	50	8,669	
	201809	208-DC PAY	8,414	1,612	(1,466)	8,560	
	201810	208-DC PAY	4,986	2,074	1,466	8,526	
	201811	208-DC PAY	8,971	1,873		10,844	
	201812	208-DC PAY	36,897	823	17,297	55,017	
L52 - Claims Accrual Total			204,356	20,670	48,970	273,997	

✓

2.05-04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*No adjustment necessary - properly recorded in R00*

*Jma*

2-06-01

AVISTA UTILITIES  
Gas FIT Adjustment  
For the Twelve Months Ended December 31, 2018

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	22,563,599	12,175,504	10,388,095
<b>Schedule M Reallocations and Adjustments</b>			
<b>No Schedule M adjustments</b>			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	22,563,599	12,175,504	10,388,095
FIT Accrual per Results (Per G-FIT-12A)	4,738,356	2,556,856	2,181,500
Adjusted FIT Accrual	4,738,356	2,556,856	2,181,500
<b>Current FIT Adjustment</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Deferred FIT Adjustment</b>			
<b>No Deferred FIT adjustments</b>			
Adjust Orig DFIT	(0)	0	(0)
<b>Total Deferred FIT Adjustment</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
<b>Net FIT/DFIT Adj</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	43,073,592	27,209,903	15,863,689
Less: Interest Charges	14,600,799	10,145,948	4,454,851
	28,472,793	17,063,955	11,408,838
Current FIT per ROO	4,738,356	2,556,856	2,181,500
Deferred FIT per ROO	68,532	53,874	14,658
Investment Tax Credit Amortization	(20,064)	(14,832)	(5,232)
Adjustment to FIT	(0)	(0)	(0)
Adjusted FIT Expense	4,786,824	2,595,898	2,190,926
Effective Tax Rate	16.81%	15.21%	19.20%
Adj for tax effect on Perm Differences (Includes: AFUDC Equity,		(78,615) 15.67%	(36,950) 19.53%

2.06-02

FIT Adjustments and Reallocations  
Gas System  
For the Twelve Months Ended December 31, 2018

(1) **Tax Reform Deferral and Amortization**

Directly assigned Temporary Sch M amounts align with Deferred Taxes.  
No Adjustment Necessary

	AMOUNT	
	WA	ID
Sch M	\$1,397,176	\$1,050,520
DFIT	(\$293,407)	(\$220,609)
DFIT Per ROO	(\$632,491)	\$68,956
Flow Through DFIT	(339,084)	289,565
M Related DFIT Per ROO	(\$293,407)	(\$220,609)

Allocation		
Sch M	\$0	# 99
WA	0	100.000%
ID	0	100.000%

Allocation		
DFIT	(\$0)	# 99
WA	0	100.000%
ID	0	100.000%

(2) **Open**

	AMOUNT	
	WA	ID
Sch M	\$0	\$0
DFIT	\$0	\$0

Direct		
Sch M	\$0	# 14
WA		100.000%
ID		100.000%

Direct		
DFIT	\$0	# 14
WA	0	100.000%
ID	0	100.000%

			Washington					
			Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997015	Airplane Lease Payments	Perm	104,838	47,998	32,363	12,417	20,301	217,917
997017	Amort - Invest in Exch Pwr (405.92,,93,,95,,98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	-	-	-	-	-	-
997082	Meal Disallowances	Perm	355,767	162,881	109,825	42,135	68,892	739,500
997112	AFUDC Equity Tax Flow Through	Perm	(2,945,063)	(1,481,672)	(355,255)	(158,528)	(256,040)	(5,196,558)
997113	AFUDC Equity CWIP	Perm	(529,669)	(266,479)	(161,291)	(71,974)	(105,752)	(1,135,165)
			(1,822,107)	(1,537,272)	(374,358)	(175,950)	(272,599)	(4,182,286)
997000	Book Depreciation	Plant	90,465,242	45,997,302	20,760,293	8,945,047	12,765,778	178,933,662
997001	Contributions In Aid of Construction	Plant	4,112,142	2,068,834	826,413	368,775	94,875	7,471,039
997009	Rathdrum Turbine Lease	Plant	(22,116)	(11,706)	-	-	-	(33,822)
997012	Transportation Depreciation	Plant	-	-	-	-	1,630,111	1,630,111
997048	AFUDC	Plant	2,012,462	1,012,477	1,174,221	523,980	861,986	5,585,126
997049	Tax Depreciation	Plant	(95,808,168)	(50,562,170)	(23,808,537)	(10,654,135)	(17,878,811)	(198,711,821)
997080	Book Transportation Depr	Plant	5,654,428	2,984,090	2,314,970	1,035,931	-	11,989,419
997101	Repairs 481 (a)	Plant	(22,010,008)	(11,649,585)	(5,024,456)	(2,242,094)	(4,718,857)	(45,645,000)
997111	Capitalized Transportation	Plant	(559,748)	(281,612)	(170,451)	(76,061)	(111,757)	(1,199,629)
			(16,155,766)	(10,442,370)	(3,927,547)	(2,098,557)	(7,356,675)	(39,980,915)
997002	Injuries and Damages	Temp	-	-	-	-	-	-
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	862,666	394,956	266,303	102,170	-	1,626,095
997007	Idaho PCA	Temp	-	1,328,438	-	-	-	1,328,438
997008	DSM Book Amortization	Temp	-	-	-	-	(23,659)	(23,659)
997010	Deferred Gas Credit and Refunds	Temp	-	-	959,430	1,875,006	(976,197)	1,858,239
997016	Redemption Expense	Temp	744,769	374,696	178,543	79,672	-	1,377,680
997017	Amort - Invest in Exch Pwr (405.92,,93,,95,,98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	2,524,113	2,440,383	-	-	-	4,964,496
997020	FAS87 Current Pension Accrual	Temp	(464,891)	(212,842)	(143,511)	(55,060)	-	(876,304)
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	1,683	1,683
997030	Senate Bill 408	Temp	-	-	-	-	-	-
997031	Decoupling Mechanism	Temp	(5,493,339)	626,480	3,641,692	705,843	(378,320)	(897,644)
997032	Interest Rate Swaps	Temp	(10,955,984)	(5,511,999)	(3,336,239)	(1,488,750)	(2,187,435)	(23,480,407)
997033	BPA Residential Exchange	Temp	29,916	16,794	-	-	-	46,710
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(18,349)	53,298	(249,468)	(214,519)
997034	Montana Hydro Settlement	Temp	3,200,843	1,697,157	-	-	-	4,898,000
997043	Washington Deferred Power Costs	Temp	9,524,258	-	-	-	-	9,524,258
997044	Non-Monetary Power Costs	Temp	(170,332)	(90,155)	-	-	-	(260,487)
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	-	-	-	-	-
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	730,222	336,957	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	35,974	(141,743)	(278,721)	(16,851)	(32,599)	(433,940)
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-
997081	Deferred Compensation	Temp	(528,726)	(242,068)	(163,216)	(62,620)	(102,384)	(1,099,014)
997083	Paid Time Off	Temp	157,003	71,881	48,466	18,595	30,403	326,348
997084	Customer Uncollectibles	Temp	8,316	4,353	2,461	1,251	-	16,381
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	167,049	167,049
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	(90,023)	(90,023)
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	117,063	117,063
997088	Deferred O&M Colstrip & CS2	Temp	-	1,973,281	-	-	-	1,973,281
997095	WA REC DEF	Temp	583,268	-	-	-	-	583,268
997096	CDA Settlement Costs	Temp	21,395	11,324	-	-	-	32,719
997098	Provision for Rate Refund	Temp	373,826	(1,487,081)	806,740	-	-	(306,515)
997099	Kettle Falls Diesel Leak	Temp	(96,550)	(51,102)	-	-	-	(147,652)
997100	WA REC Amort	Temp	-	-	-	-	-	-
997102	Amort Idaho Earnings Test (254229)	Temp	-	(23,524)	-	(65,272)	-	(88,796)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Natural Gas Line Extension	Temp	-	-	(3,058,661)	-	-	(3,058,661)
997107	MDM System	Temp	(2,309,890)	-	(768,733)	-	249,000	(2,829,623)
997108	Provision for Rate Refund - Tax Reform	Temp	8,232,480	5,766,452	2,183,047	-	3,462,301	19,644,280
997109	Tax Reform Amortization	Temp	(3,592,370)	(77,067)	(785,871)	(8,685)	(157,912)	(4,621,905)
997110	FISERVE	Temp	(527,418)	(246,840)	(338,627)	(158,491)	20,301	(1,251,075)
997114	AFUDC Debt CWIP	Temp	(53,368)	(26,849)	(16,251)	(7,252)	(10,655)	(114,375)
997115	AFUDC Equity DFIT Deferral	Temp	797,405	389,404	234,951	112,774	157,643	1,692,177
			4,854,252	8,032,800	(586,546)	1,253,764	(3,209)	13,551,061
<b>TOTAL Schedule Ms</b>			<b>(13,123,621)</b>	<b>(3,946,842)</b>	<b>(4,888,451)</b>	<b>(1,020,743)</b>	<b>(7,632,483)</b>	<b>(30,612,140)</b>

2-06-04

		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
DFIT Plant - Calculated	-21%	3,392,711	2,192,898	824,785	440,697	1,544,902	8,395,992
Flow Through DFIT (estimated assignment)		676,447	340,323	238,917	106,614	17,329	1,379,630
ARAM Amortization Flow Through DFIT		(4,350,334)	(2,188,670)	(844,203)	(376,714)	(495,857)	(8,255,778)
ITC Flow Through DFIT and Allocation True-Up		353,809	(310,010)	50,234	(50,232)	0	43,801
Plant DFIT		72,633	34,540	269,733	120,365	1,066,374	1,563,645
Other DFIT	-21%	(1,019,393)	(1,686,888)	123,175	(263,290)	674	(2,845,723)
Other Flow-Through DFIT - Tax Reform		(157,279)		(339,083)	289,565		(206,797)
<b>TOTAL DFIT Calculated using Schedule M's</b>		<b>(1,104,039)</b>	<b>(1,652,348)</b>	<b>53,825</b>	<b>146,640</b>	<b>1,067,048</b>	<b>(1,488,874)</b>
PER ROO DFIT		(1,075,441)	(1,636,726)	53,874	146,588	1,067,048	(1,444,657)
Difference - Immaterial Due to Allocation of Expense in ROO		28,598	15,622	49	(52)		44,217



2.06-05

		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
Schedule M		Calculated DFIT @ -21% of Schedule M						
997002	Injuries and Damages	Temp	-	-	-	-	-	
997004	Boulder Park Write Off	Temp	-	23,579	-	-	23,579	
997005	FAS106 Current Retiree Medical Accrual	Temp	(181,160)	(82,941)	(55,924)	(21,456)	(341,480)	
997007	Idaho PCA	Temp	-	(278,972)	-	-	(278,972)	
997008	DSM Book Amortization	Temp	-	-	-	4,968	4,968	
997010	Deferred Gas Credit and Refunds	Temp	-	-	(201,480)	(393,751)	(390,230)	
997016	Redemption Expense	Temp	(156,401)	(78,686)	(37,494)	(16,731)	(289,313)	
997017	Amort - Invest in Exch Pwr (405.92,.93,.95	Temp	(264,182)	-	-	-	(264,182)	
997018	DSM Tariff Rider	Temp	(530,064)	(512,480)	-	-	(1,042,544)	
997020	FAS87 Current Pension Accrual	Temp	97,627	44,697	30,137	11,563	184,024	
997024	Kettle Falls Disallowance	Temp	28,264	-	-	-	28,264	
997027	Uncollectibles	Temp	-	-	-	(353)	(353)	
997030	Senate Bill 408	Temp	-	-	-	-	-	
997031	Decoupling Mechanism	Temp	1,153,601	(131,561)	(764,755)	(148,227)	188,505	
997032	Interest Rate Swaps	Temp	2,300,757	1,157,520	700,610	312,638	4,930,885	
997033	BPA Residential Exchange	Temp	(6,282)	(3,527)	-	-	(9,809)	
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	3,853	(11,193)	45,049	
997034	Montana Hydro Settlement	Temp	(672,177)	(356,403)	-	-	(1,028,580)	
	Segregate Direct vs Allocated		-	-	-	-	-	
997043	Washington Deferred Power Costs	Temp	(2,000,094)	-	-	-	(2,000,094)	
997044	Non-Monetary Power Costs	Temp	35,770	18,933	-	-	54,702	
997046	Nez Perce Settlement	Temp	4,622	(1,089)	-	-	3,532	
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	
997054	Spokane River Relicensing	Temp	(15,317)	(1,217)	-	-	(16,535)	
997058	Colstrip Settlement	Temp	-	-	-	-	-	
997059	Spokane River Relicensing PME	Temp	(9,726)	(5,669)	-	-	(15,396)	
997063	CDA Lake Settlement	Temp	(121,402)	(64,256)	-	-	(185,658)	
	Segregate Direct vs Allocated		(31,945)	(6,505)	-	-	(38,450)	
997065	Amortization - Unbilled Revenue Add-ins	Temp	(7,555)	29,766	58,531	3,539	6,846	
997071	OR Regulatory Fee	Temp	-	-	-	-	-	
997081	Deferred Compensation	Temp	111,032	50,834	34,275	13,150	230,793	
997083	Paid Time Off	Temp	(32,971)	(15,095)	(10,178)	(3,905)	(68,533)	
997084	Customer Uncollectibles	Temp	(1,746)	(914)	(517)	(263)	(3,440)	
997085	FAS106 Post Retirement - OR	Temp	-	-	-	(35,080)	(35,080)	
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	18,905	18,905	
997087	Redemption Expense Amortization - OR	Temp	-	-	-	(24,583)	(24,583)	
997088	Deferred O&M Colstrip & CS2	Temp	-	(414,389)	-	-	(414,389)	
997095	WA REC DEF	Temp	(122,486)	-	-	-	(122,486)	
997096	CDA Settlement Costs	Temp	(4,493)	(2,378)	-	-	(6,871)	
997098	Provision for Rate Refund	Temp	(78,503)	312,287	(169,415)	-	64,368	
997099	Kettle Falls Diesel Leak	Temp	20,276	10,731	-	-	31,007	
997100	WA REC Amort	Temp	-	-	-	-	-	
997102	Amort Idaho Earnings Test (254229)	Temp	-	4,940	-	13,707	18,647	
997103	Def Project Compass	Temp	-	(140,404)	-	(35,309)	(175,712)	
997104	Spokane River TDG	Temp	-	(24,617)	-	-	(24,617)	
997105	WA Natural Gas Line Extension	Temp	-	-	642,319	-	642,319	
997107	MDM System	Temp	485,077	-	161,434	(52,290)	594,221	
997108	Provision for Rate Refund - Tax Reform	Temp	(1,728,821)	(1,210,955)	(458,440)	(727,083)	(4,125,299)	
997109	Tax Reform Amortization	Temp	754,398	16,184	165,033	1,824	970,600	
997110	FISERVE	Temp	110,758	51,836	71,112	33,283	262,726	
997114	AFUDC Debt CWIP	Temp	11,207	5,638	3,413	1,523	24,019	
997115	AFUDC Equity DFIT Deferral	Temp	(167,455)	(81,775)	(49,340)	(23,683)	(355,357)	
0	0	Temp	-	-	-	-	-	
			(1,019,393)	(1,686,888)	123,175	(263,290)	674	(2,845,723)

	Temp Difference					
Direct	(2,425,712)	(2,374,568)	(541,149)	(559,809)	(434,929)	(6,336,166)
Allocated	1,406,319	687,680	664,323	296,519	435,603	3,490,443
	(2,542,325)	(2,374,720)	(880,233)	(270,244)	N/A	Direct per ROO
	(116,613)	(152)	(339,084)	289,565		
	WNP3, KF		Tax Reform	Tax Reform & PGA		

206-06

	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
EDAN	66.529%	33.471%				100.000% Note 12
GDAN			69.145%	30.855%		100.000% Note 12
CDA	46.660%	23.475%	14.209%	6.340%	9.316%	100.000% Note 7 x Note 12
CDAN	51.702%	26.012%	15.410%	6.876%		100.000% Note 9 x Note 12

Schedule M

GL DFIT

Injuries and Damages	A	-	-	-	-	-	-	-
Boulder Park Write Off	D		23,579			23,579		-
FAS106 Current Retiree Medical Accrual	A	(175,704)	(88,397)	(53,504)	(23,875)	(341,480)	(376,560)	0
Idaho PCA	D		(278,972)			(278,972)		-
DSM Book Amortization	D					4,968	4,968	(0)
Deferred Gas Credit and Refunds	D			(201,480)	(171,319)	205,001	(167,798)	(222,433) Idaho includes tax refi
Redemption Expense	A	(156,402)	(78,686)	(37,494)	(16,731)	(289,313)	(263,882)	0
Amort - Invest in Exch Pwr (405.92,.93,.95	D	(440,304)				(440,304)		176,122 Finish amortization as
DSM Tariff Rider	D	(530,064)	(512,481)			(1,042,544)		0 Difference in WA amo
FAS87 Current Pension Accrual	A	94,687	47,637	28,833	12,866	184,024	202,929	0
Kettle Falls Disallowance	D	87,808				87,808		(59,543) Finish amortization as
Uncollectibles	A					(353)	(353)	(3,793) (0)
Senate Bill 408	D					-	-	-
Decoupling Mechanism	D	1,153,601	(131,561)	(764,755)	(148,227)	79,447	188,506	(0) added Prov for rate re
Interest Rate Swaps	A	2,300,757	1,157,520	700,610	312,638	459,361	4,930,885	4,930,885 0
BPA Residential Exchange	D	(6,318)	(3,678)			(9,996)		187 not material differenc
DSM Tariff Rider - 99 (G)	D			3,853	(11,193)	52,388	45,049	0
Montana Hydro Settlement	A	(684,304)	(344,276)			(1,028,580)	(1,028,580)	(0)
Segregate Direct vs Allocated	D	-	-			-	-	-
Washington Deferred Power Costs	D	(2,000,094)				(2,000,094)		(0)
Non-Monetary Power Costs	A	36,393	18,309			54,702	54,702	(0)
Nez Perce Settlement	D	4,622	(1,089)			3,532		-
Renewable Energy Certificate Fees	A	-	-			-	-	-
Spokane River Relicensing	D	(15,317)	(1,217)			(16,535)		-
Colstrip Settlement	D	-	-			-	-	-
Spokane River Relicensing PME	D	(9,726)	(5,669)			(15,396)		-
CDA Lake Settlement	A	(123,516)	(62,142)			(185,658)	(185,658)	(0)
Segregate Direct vs Allocated	D	(31,945)	(6,505)			(38,450)		-
Amortization - Unbilled Revenue Add-Ins	D	(7,555)	29,766	58,531	3,539	6,846	91,127	-
OR Regulatory Fee	D	-	-			-	-	-
Deferred Compensation	A	107,688	54,178	32,792	14,633	21,501	230,793	230,793 (0)
Paid Time Off	A	(31,978)	(16,088)	(9,738)	(4,345)	(6,385)	(68,533)	(68,533) (0)
Customer Uncollectibles	A	(1,770)	(890)	(539)	(241)	(3,440)	(3,793)	0
FAS106 Post Retirement - OR	A					(35,080)	(35,080)	(376,560) 0
FAS87 Pension Benefits - OR	A					18,905	18,905	202,929 (0)
Redemption Expense Amortization - OR	A					(24,583)	(24,583)	(263,882) 0
Deferred O&M Colstrip & CS2	D	-	(414,389)			(414,389)		-
WA REC DEF	D	(122,486)	-			(122,486)		0
CDA Settlement Costs	A	(4,571)	(2,300)			(6,871)	(6,871)	0
Provision for Rate Refund	D	(78,504)	312,287	(169,415)		64,368		0
Kettle Falls Diesel Leak	A	20,629	10,378			31,007	31,007	(0)
WA REC Amort	D					-	-	-
Amort Idaho Earnings Test (254229)	D		4,940		13,707		18,647	0
Def Project Compass	D		(140,404)		(35,309)		(175,713)	0
Spokane River TDG	D		(24,617)				(24,617)	0
WA Natural Gas Line Extension	D			642,319			642,319	(0)
MDM System	D	485,077		161,434		(52,290)	594,221	(0)
Provision for Rate Refund - Tax Reform	D	(1,712,499)	(1,194,771)	(457,918)	(220,609)	(693,922)	(4,279,718)	154,419 look at combined with
Tax Reform Amortization	D	738,075		164,511			902,586	68,014 and Idaho PGA
FISERVE	D	110,758	51,836	71,112	33,283	(4,263)	262,726	(0)
AFUDC Debt CWIP	A	11,207	5,638	3,413	1,523	2,238	24,019	24,019 (0)
AFUDC Equity DFIT Deferral	D	(167,455)	(81,775)	(49,340)	(23,683)	(33,105)	(355,357)	0
0								-
		(1,149,209)	(1,673,837)	123,225	(263,342)	674	(2,962,489)	116,766
		129,816	(13,051)	(51)	51	0	116,766	Temp Difference
	D	(2,542,325)	(2,374,719)	(541,149)	(559,809)	(434,929)	(6,452,932)	Direct
	A	1,393,116	700,882	664,374	296,468	435,603	3,490,443	Allocated
		(101,218)	28,673	100	(103)	(0)	(72,549)	Plant & Flow Through
		28,598	15,622	49	(52)	-	44,217	Overall Difference

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(17)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(17)
25	Total Gas Expense	(17)
26	OPERATING INCOME BEFORE FIT	17
	FEDERAL INCOME TAX	
27	Current Accrual	4
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 13
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

2.07-01

Adjustment No. \_\_\_\_\_

Workpaper Ref. OSC-1

AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2018

	TOTAL	ELECTRIC	GAS	WPNG
Total Company Allocation to Non-Utility --	OSC-2 \$ 117,869 ✓	\$83,190	\$24,178	\$10,501
Per utility 4 factor note 7 *	100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.595%	72.272%	
Allocation to WA by service	<u>\$74,538</u>	<u>\$57,064</u>	<u>\$17,474</u>	
Adjustment to remove portion of office space for Non-Utility		<span style="border: 1px solid red; padding: 2px;">-57,064</span>	<span style="border: 1px solid red; padding: 2px;">-17,474</span>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

✓

Prep by: \_\_\_\_\_

Date: 2/27/2019

Mgr. Review: Jma

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2018**

**Total hours charged** **OSC-3** 37,036

**(Excluding Executive Officers)**

Hours charged 31,418

FTEs	15.11	a		
Standard office space	82	b	square feet	
	\$27.99	c	Office Space Cost / per sq ft.	
	\$3,765	d	Annual Cost/Workstation	
	<u>\$ 91,539</u>		a*b*c+ a*d	

**(Executive Officers)**

Hours charged **OSC-3** 5,617

FTEs	2.70	a		
Average Executive Square footage	169	b	square feet	
	\$27.99	c	Office Space Cost / per sq ft.	
	\$5,019	d	Annual Cost/Workstation	
	<u>\$ 26,330</u>		a*b*c+ a*d	

✓ **\$ 117,869** **All Employees**  
OSC-1

**Notes:**

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: \_\_\_\_\_

Date: 2/27/2019

Mgr. Review: Jma

Expenditure Type Project Name	(Multiple Items) (All)
Sum of Transaction Quantity	
Expenditure Org	Total
A02	2
A04	81
A07	135
A08	63
A39	22
A50	52
A56	1
A57	131
B02	46
B04	2
B07	53
B09	38
B16	5,938
B53	9
B54	37
C04	166
C08	20
C09	16
C11	21
C19	23
C51	71
C54	6
C56	9
D08	8
D09	17
D53	8
D54	203
D55	1
D56	43
E01	5,617
E02	40
E07	69
E09	9
E14	249
E19	1
E55	11
E56	1
F08	27
F39	38
F50	5
F52	12
F53	1,150
F54	128
F55	259
G02	32
G07	12
G51	12
G53	798
G54	5
H04	85

2.07-04

H07	8
H14	1,113
H51	3
H54	1
J07	79
J09	32
J50	3,384
J54	168
K02	137
K08	59
K50	3
K51	9
L08	20
L39	239
M02	32
M07	67
M08	132
M09	8
M11	23
M54	3,627
N02	40
N08	118
N09	115
N50	19
P03	19
P07	118
P08	266
P09	133
P51	2
P53	981
P99	1,509
R07	15
R08	3
R11	4,243
R51	4
R54	41
S50	25
S52	45
S54	2,335
T07	32
T08	43
T51	12
T52	69
T54	141
U01	57
V08	73
V50	926
W01	3
W09	90
W39	5
X09	48
X19	46
X39	60
Y01	110
Y54	24

2.07-05

Y55	270
Z08	2
Z89	81
Grand Total	<u>37,036</u>



2.08

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	G-RET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*No adjustment  
 necessary.  
 jma*

*jma*

2-08-01

Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-1

**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2018**

* Actual Payments:	Electric	Gas
January/18	RET-4 2,162,634	RET-4 1,049,805
February/18	RET-4 1,838,360	RET-4 760,366
March/18	RET-4 1,790,327	RET-4 788,703
April/18	RET-4 1,671,580	RET-4 565,386
May/18	RET-4 1,448,209	RET-4 327,122
June/18	RET-4 1,541,845	RET-4 205,859
July/18	RET-4 1,513,250	RET-4 122,184
August/18	RET-4 1,771,172	RET-4 125,042
September/18	RET-4 1,626,626	RET-4 181,381
October/18	RET-4 219,998	RET-4 282,313
November/18	RET-4 1,647,722	RET-4 449,488
December/18	RET-4 1,944,784	RET-4 679,635
<hr/>		
Total Actual Payments	19,176,507 ✓	5,537,283 ✓
Add Back: Credits for Solar REC's Paid to Customers	RET-4 1,885,454	0
Total Paid adjusted for credits to customers	<u>21,061,962</u>	<u>5,537,283</u>
Washington State Excise Tax amount reflected in results	RET-2 21,035,580	RET-2 5,537,566
Timing Difference -Remove Dec 2017 Entry Recorded in Jan 2018	RET-2 (6,728)	RET-2 666 ✓
Timing Difference -Add Dec 2018 Entry Recorded in Jan 2019	RET-3 33,109	RET-3 (949) ✓
<hr/>		
Total Expense	<u>\$21,061,962</u>	<u>\$5,537,283</u>
Adjustment of Washington State Excise Tax	<span style="border: 1px solid red; padding: 2px;">26,381</span>	<span style="border: 1px solid red; padding: 2px;">(283)</span>

D ✓

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
(these values now incorporate LIHEAP tax credit and Renewable energy credits  
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (174,410.33) ✓	RET-4 (116,273.56) ✓
	LIHEAP Tax credit benefit to acct 908610	RET-3 174,410.33	RET-3 116,273.56
		<u>0.00</u>	<u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: \_\_\_\_\_

2-08-02

Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : '2018%', GI Ferc Account : '408110'

erc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(174,410.33)	(174,410.33)	-	-
				(174,410.33)	(174,410.33)	-	-
			WA Electric Excise Tax Current Month	21,127,708.12	21,127,708.12		
			WA Electric Excise Tax True Up April 2018	2,562.37	2,562.37		
			WA Electric Excise Tax True Up August 2018	8,849.87	8,849.87		
		RET-1	WA Electric Excise Tax True Up Dec 2017	6,727.89	6,727.89		
			WA Electric Excise Tax True Up Feb 2018	13,257.02	13,257.02		
			WA Electric Excise Tax True Up Jan 2018	(2,933.07)	(2,933.07)		
			WA Electric Excise Tax True Up July 2018	8,939.86	8,939.86		
			WA Electric Excise Tax True Up March 2018	3,172.84	3,172.84		
			WA Electric Excise Tax True Up May 2018	17,283.06	17,283.06		
			WA Electric Excise Tax True Up November 2018	23,685.05	23,685.05		
			WA Electric Excise Tax True Up October 2018	2,844.78	2,844.78		
			WA Electric Excise Tax True Up September 2018	(2,107.05)	(2,107.05)		
				21,209,990.74	21,209,990.74	-	-
			WA Natural gas "Other" April 2018 Estimate	330.00	330.00		
			WA Natural gas "Other" April 2018 True Up	(85.75)	(85.75)		
			WA Natural gas "Other" August 2018 Estimate	32.00	32.00		
			WA Natural gas "Other" August 2018 True Up	(3.82)	(3.82)		
			WA Natural gas "Other" Dec 2017 True Up	(16.25)	(16.25)		
			WA Natural gas "Other" Feb 2018 Estimate	509.00	509.00		
			WA Natural gas "Other" Feb 2018 True Up	(20.89)	(20.89)		
			WA Natural gas "Other" Jan 2018 Estimate	782.00	782.00		
			WA Natural gas "Other" Jan 2018 True Up	(154.95)	(154.95)		
			WA Natural gas "Other" July 2018 Estimate	34.00	34.00		
			WA Natural gas "Other" July 2018 True Up	6.22	6.22		
			WA Natural gas "Other" June 2018 Estimate	44.00	44.00		
			WA Natural gas "Other" June 2018 True Up	2.35	2.35		
			WA Natural gas "Other" March 2018 Estimate	590.00	590.00		
			WA Natural gas "Other" March 2018 True Up	(103.65)	(103.65)		
			WA Natural gas "Other" May 2018 Estimate	154.00	154.00		
			WA Natural gas "Other" May 2018 True Up	(7.17)	(7.17)		
			WA Natural gas "Other" Nov 2018 Estimate	784.60	784.60		
			WA Natural gas "Other" Nov 2018 True Up	6.63	6.63		
			WA Natural gas "Other" Oct 2018 Estimate	114.74	114.74		
			WA Natural gas "Other" Oct 2018 True Up	17.51	17.51		
			WA Natural gas "Other" Sept 2018 Estimate	35.61	35.61		
			WA Natural gas "Other" September 2018 True Up	(1.20)	(1.20)		
				3,048.98	3,048.98	-	-
				21,038,629.39	21,038,629.39	-	-
				21,038,629.39	21,038,629.39	-	-
				116,273.56	-	(116,273.56)	-
			WA Gas Excise Tax Current Month	5,660,922.64	-	5,660,922.64	-
			WA Gas Excise Tax True Up April 2018	(1,684.29)	-	(1,684.29)	-
			WA Gas Excise Tax True Up August 2018	(1,140.38)	-	(1,140.38)	-
		RET-1	WA Gas Excise Tax True Up Dec 2017	(666.19)	-	(666.19)	-
			WA Gas Excise Tax True Up Feb 2018	78.30	-	78.30	-
			WA Gas Excise Tax True Up Jan 2018	(196.54)	-	(196.54)	-
			WA Gas Excise Tax True Up July 2018	(1,800.76)	-	(1,800.76)	-
			WA Gas Excise Tax True Up March 2018	524.52	-	524.52	-
			WA Gas Excise Tax True Up May 2018	(2,537.68)	-	(2,537.68)	-
			WA Gas Excise Tax True Up November 2018	868.79	-	868.79	-
			WA Gas Excise Tax True Up October 2018	(109.71)	-	(109.71)	-
			WA Gas Excise Tax True Up September 2018	(419.02)	-	(419.02)	-
				5,537,566.12	-	5,537,566.12	-
				5,537,566.12	-	5,537,566.12	-
				26,576,195.51	21,038,629.39	5,537,566.12	-

Total

Transaction Analysis Selection: Accounting Period : '2018%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	August 2018 LIHEAP from St. of WA DOR	72851.95	72,851.95	-	-
			July 2018 LIHEAP from St. of WA DOR	93799.51	93,799.51	-	-
			September 2018 LIHEAP from St. of WA DOR	7758.87	7,758.87	-	-
			RET-1	<u>174,410.33</u>	<u>174,410.33</u>	-	-
	GD	WA	August 2018 LIHEAP from St. of WA DOR	48,567.96	-	48,567.96	-
			July 2018 LIHEAP from St. of WA DOR	62,533.01	-	62,533.01	-
			September 2018 LIHEAP from St. of WA DOR	5,172.59	-	5,172.59	-
			RET-1	<u>116,273.56</u>	-	<u>116,273.56</u>	-
Total				<u>290,683.89</u>	<u>174,410.33</u> ✓	<u>116,273.56</u> ✓	-

Transaction Analysis Selection: Accounting Period : '201801' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,045,143.77	2,045,143.77	.00	.00
			WA Electric Excise Tax True Up December 2018	RET-1 33,109.10	33,109.10	.00	.00
			WA Natural gas "Other" Dec 2018 True Up	-138.79	-138.79	.00	.00
			WA Natural gas "Other" Jan 2019 Estimate	505.00	505.00	.00	.00
			Sub-total	<u>2,078,619.08</u>	<u>2,078,619.08</u>	.00	.00
	GD	WA	WA Gas Excise Tax Current Month	768,554.90	.00	768,554.90	.00
			WA Gas Excise Tax True Up December 2018	RET-1 -948.92	.00	-948.92 ✓	.00
			Sub-total	<u>767,605.98</u>	.00	<u>767,605.98</u>	.00
Total				<u>2,846,225.06</u>	<u>2,078,619.08</u>	<u>767,605.98</u>	.00

2-08-03

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

<u>STATE BUSINESS &amp; OCCUPATION TAX</u>		<u>Summary</u>	<u>January/18</u>	<u>February/18</u>	<u>March/18</u>	<u>April/18</u>	<u>May/18</u>	<u>June/18</u>	<u>July/18</u>	<u>August/18</u>	<u>September/18</u>	<u>October/18</u>	<u>November/18</u>	<u>December/18</u>
<b>STATE PUBLIC UTILITY TAX</b>														
<u>Power - Electricity Addendum</u>														
Gross Amount		550,499,809.70	56,383,746.80	48,110,420.97	47,228,146.52	44,625,583.26	39,017,262.04	41,981,729.76	43,557,262.30	49,924,684.12	44,013,531.13	40,895,438.70	43,801,526.47	50,960,477.64
Deductions		2,238,025.33	225,040.82	91,110.45	81,112.71	258,946.22	236,544.29	270,267.17	298,006.28	232,929.96	152,362.02	122,984.84	121,185.33	147,535.24
Taxable Amount		548,261,784.37	56,158,705.98	48,019,310.52	47,147,033.81	44,366,637.04	38,780,717.75	41,711,462.59	43,259,256.02	49,691,754.16	43,861,169.11	40,772,453.86	43,680,341.14	50,812,942.40
<b>Tax Due @</b>	<b>0.038734</b>	<b>21,236,371.96</b>	<b>2,175,251.32</b>	<b>1,859,979.97</b>	<b>1,826,193.21</b>	<b>1,718,497.32</b>	<b>1,502,132.32</b>	<b>1,615,651.79</b>	<b>1,675,604.02</b>	<b>1,924,760.41</b>	<b>1,698,918.52</b>	<b>1,579,280.23</b>	<b>1,691,914.33</b>	<b>1,968,188.51</b>
Renewable Energy Credit	RET-I	(1,885,454.38)	(12,617.37)	(21,620.21)	(35,866.61)	(46,916.86)	(53,923.01)	(73,806.75)	(68,554.26)	(80,736.78)	(64,533.330)	(1,359,282.40)	(44,192.35)	(23,404.45)
60% Allocated LIHEAP Credit	RET-I	(174,410.33)	0.00	0.00	0.00	0.00	0.00	0.00	(93,799.51)	(72,851.95)	(7,758.870)		0.00	0.00
<b>Total Electric Tax:</b>		<b>19,176,507.24</b>	<b>2,162,633.95</b>	<b>1,838,359.76</b>	<b>1,790,326.60</b>	<b>1,671,580.46</b>	<b>1,448,209.31</b>	<b>1,541,845.04</b>	<b>1,513,250.25</b>	<b>1,771,171.68</b>	<b>1,626,626.32</b>	<b>219,997.83</b>	<b>1,647,721.98</b>	<b>1,944,784.06</b>
			RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I
<u>Gas Distribution Addendum</u>														
Gross Amount		147,098,504.34	27,265,131.64	19,742,743.21	20,469,842.41	14,733,461.24	8,538,248.43	5,398,437.09	4,859,975.70	4,553,297.47	4,868,286.58	7,342,744.90	11,670,463.47	17,655,872.21
Deductions		329,113.09	11,627.86	3,231.72	(5,324.02)	55,745.00	45,973.86	54,225.95	64,630.55	46,293.31	25,257.94	13,743.86	1,525.21	12,181.85
Taxable Amount		146,769,391.25	27,253,503.78	19,739,511.49	20,475,166.43	14,677,716.24	8,492,274.57	5,344,211.14	4,795,345.15	4,507,004.16	4,843,028.64	7,329,001.04	11,668,938.26	17,643,690.36
<b>Tax Due @</b>	<b>0.03852</b>	<b>5,653,556.95</b>	<b>1,049,804.97</b>	<b>760,365.98</b>	<b>788,703.41</b>	<b>565,385.63</b>	<b>327,122.42</b>	<b>205,859.01</b>	<b>184,716.70</b>	<b>173,609.80</b>	<b>186,553.46</b>	<b>282,313.12</b>	<b>449,487.50</b>	<b>679,634.95</b>
40% Allocated LIHEAP Credit	RET-I	(116,273.56)	0.00	0.00	0.00	0.00	0.00	0.00	(62,533.01)	(48,567.96)	(5,172.590)	0.00	0.00	0.00
<b>Total Gas Tax:</b>		<b>5,537,283.39</b>	<b>1,049,804.97</b>	<b>760,365.98</b>	<b>788,703.41</b>	<b>565,385.63</b>	<b>327,122.42</b>	<b>205,859.01</b>	<b>122,183.69</b>	<b>125,041.84</b>	<b>181,380.87</b>	<b>282,313.12</b>	<b>449,487.50</b>	<b>679,634.95</b>
			RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I

Prep by: \_\_\_\_\_

2-08-04

2.09

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(13)
15	Taxes	-
16	Total Distribution	(13)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(13)
26	OPERATING INCOME BEFORE FIT	13
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 10
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFTT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

Avista Utilities  
 Property Dispositions  
 Twelve Months ended December 31, 2018

ELECTRIC Year	Gain(Loss)	AMORTIZATION PERIOD											TOTAL
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860
2009	35,772		3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483			1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)				(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0					0	0	0	0	0	0	0	0
2013	0						0	0	0	0	0	0	0
2014	234,734							23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354								20,435	20,435	20,435	20,435	204,354
2016	120,036									12,004	12,004	12,004	120,036
2017	36,793										3,679	3,679	36,793
2018	(24,249)											(2,425)	(24,249)
<b>Total</b>	<b>1,838,461</b>	<b>122,080</b>	<b>82,094</b>	<b>80,684</b>	<b>79,690</b>	<b>68,887</b>	<b>80,530</b>	<b>92,985</b>	<b>89,002</b>	<b>94,465</b>	<b>81,476</b>	<b>61,765</b>	<b>1,838,456</b>

GAS Year	Gain(Loss)	AMORTIZATION PERIOD											TOTAL
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2008	3,452	345	345	345	345	345	345	345	345	345	347		3,452
2009	1,496		150	150	150	150	150	150	150	150	150	150	1,496
2010	426			43	43	43	43	43	43	43	43	43	426
2011	0				0	0	0	0	0	0	0	0	0
2012	0					0	0	0	0	0	0	0	0
2013	0						0	0	0	0	0	0	0
2014	56,272							5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065								3,707	3,707	3,707	3,707	37,065
2016	31,613									3,161	3,161	3,161	31,613
2017	0										0	0	0
2018	0											0	0
<b>Total</b>	<b>259,919</b>	<b>13,306</b>	<b>3,997</b>	<b>3,330</b>	<b>2,938</b>	<b>406</b>	<b>620</b>	<b>6,241</b>	<b>9,885</b>	<b>13,033</b>	<b>13,035</b>	<b>12,684</b>	<b>259,931</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_  
 Date: 2/27/2019 Mgr. Review: *Jma*

Avista Utilities  
 Property Dispositions  
 9 Months ended September 30, 2018

Description		Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Transmission Land	NGL-3	(1,000)	ED.AN	(1,000)	(654)	(346)					(1,000)
2 Colstrip Land	NGL-3	4,519	ED.AN	4,519	2,955	1,564					4,519
3 Marshall Sub	NGL-3	(26,551)	ED.WA	(26,551)	(26,551)	-	0	-	0	0	(26,551)
4	NGL-3	0	ED.AN	-	-	-					0
<b>Total Gain (Loss)</b>		<b>\$ (23,031)</b>		<b>\$ (23,031)</b>	<b>\$ (24,249)</b>	<b>\$ 1,218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,031)</b>
<b>Net Gain for Amortization (421100 &amp; 421200)</b>		<b>\$ (23,031)</b>		<b>\$ (23,031)</b>	<b>\$ (24,249)</b>	<b>\$ 1,218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,031)</b>

Jurisdictional allocators:

1 (Production/Transmission Ratio)	100.000%	65.390%	34.610%					
4 (Jurisdictional 4-Factor)	100.000%	68.595%	31.405%	100.000%	72.272%	27.728%		
7 CD.AA	100.000%	70.578%		20.513%			8.909%	

209-02



2-09-03

**SCHEDULE 27**  
**For Nine Months Ended September 30, 2018**  
**OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Transmission Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:	1,000		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property			(1,000)
2. (a) Brief Description of Property Disposed:	Colstrip		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	4,519		
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			4,519.35 ED.WA.360200
3. (a) Brief Description of Property Disposed:	Land Sale - Marshall Sub		
(b) Permanent Record Reference			
(c) Date Property disposed of	10.2018		
(d) Primary Plant Account Credited			
(e) Gross Sale Price	607,000		
(f) Expense of Sale	51,539		
(g) Original Cost:	582,012		
(h) Accumulated Depreciation	-		
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(26,550.57) ED.WA.350.200
4. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			

Gains on adjustment	(23,031.22)
Gains/Losses from 2017 recorded in 2018 (excluded in 2018)	9,780.98
Balance at 8/30/2018	<u>(13,250.24)</u>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/27/2019 Mgr. Review: \_\_\_\_\_

Accounting	Accounting	FERC A Company	Service	Jurisdiction	STATIND	Journal Name	Transaction Amount	Transaction Description
2018	201801	421100 001	ED	AN	DL	RETIREMENT RETIREMENT USD	9.13 1	
2018	201801	421100 001	GD	OR	DL	RETIREMENT RETIREMENT USD	1,505.67 1	
2018	201801	421100 001	ZZ	ZZ	DL	RETIREMENT RETIREMENT USD	(11,295.78) -1	
2018	201804	421100 001	ED	AN	DL	AVA REVCOL USD DL JOURNAL 201804 Reve	(1,456.20)	Journal Import Created
2018	201805	421100 001	ED	AN	DL	AVA REVCOL USD DL JOURNAL 201805 Reve	(1,587.45)	Journal Import Created
2018	201806	421100 001	ED	AN	DL	RETIREMENT RETIREMENT USD	1,000.00 1	
2018	201807	421100 001	ED	AN	DL	AVA REVCOL USD DL JOURNAL 201807 Reve	(1,475.70)	Journal Import Created
2018	201810	421100 001	ZZ	ZZ	DL	605-CASH BOOK - 10212018 - 10242018 - 1	(555,461.43)	LAND SALE - MARSHALL SUB
2018	201810	421100 001	ZZ	ZZ	DL	RETIREMENT RETIREMENT USD	582,012.52 1	
							<u>13,250.76</u>	

Colstrip	(4,519.35)
Marshall Sub	26,551.09
Transmission Land	1,000.00
2017	<u>(9,780.98)</u>
Net	<u>13,250.76</u>

2.09-04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust
	Adjsutment Number	2.10
	Workpaper Reference	G-WNGC
	<b>REVENUES</b>	
1	Total General Business	\$ 6,259 ✓
2	Total Transportation	-
3	Other Revenues	(3,321) ✓
4	Total Gas Revenues	<u>2,938</u>
	<b>EXPENSES</b>	
	<b>Production Expenses</b>	
5	City Gate Purchases	2,651 ✓
6	Purchased Gas Expense	4 ✓
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>2,655</u>
	<b>Underground Storage</b>	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	<b>Distribution</b>	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	240
16	Total Distribution	<u>240</u>
17	Customer Accounting	24
18	Customer Service & Information	-
19	Sales Expenses	-
	<b>Administrative &amp; General</b>	
20	Operating Expenses	13
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>13</u>
25	Total Gas Expense	<u>2,932</u>
26	OPERATING INCOME BEFORE FIT	6
	<b>FEDERAL INCOME TAX</b>	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 5</u>
	<b>RATE BASE</b>	
	<b>PLANT IN SERVICE</b>	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	<b>ACCUMULATED DEPRECIATION/AMORT</b>	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

*Jma*

12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
<b>Weather Adjustment Revenue</b>													
WA 101	\$4,973,157	\$1,923,064	(\$662,882)	(\$135,667)	(\$9,966)	\$1,734,401	\$319,472	\$0	\$0	\$0	\$118,650	\$275,102	\$1,410,983
WA 111	\$1,253,458	\$475,841	(\$161,598)	(\$33,572)	(\$2,502)	\$440,274	\$81,805	\$0	\$0	\$0	\$30,307	\$69,170	\$353,733
WA 121	\$32,146	\$14,707	(\$4,869)	(\$992)	(\$89)	\$15,835	\$2,919	\$0	\$0	\$0	\$1,168	\$2,444	\$1,023
<b>Total Revenue Adjustment</b>	<b>\$6,258,761</b>	\$2,413,612	(\$829,349)	(\$170,231)	(\$12,557)	\$2,190,510	\$404,196	\$0	\$0	\$0	\$150,125	\$346,716	\$1,765,739
<b>Decoupling Revenue Offset</b>													
WA 101	\$2,876,843	\$1,080,177	(\$401,419)	(\$82,155)	(\$6,035)	\$1,028,610	\$189,467	\$0	\$0	\$0	\$70,367	\$162,806	\$835,025
WA 111	\$591,337	\$212,704	(\$79,724)	(\$16,563)	(\$1,234)	\$214,984	\$39,945	\$0	\$0	\$0	\$14,799	\$33,763	\$172,663
WA 121	\$11,388	\$4,927	(\$1,835)	(\$374)	(\$34)	\$5,881	\$1,084	\$0	\$0	\$0	\$434	\$920	\$385
<b>Total WA</b>	<b>\$3,479,568</b>	\$1,297,808	(\$482,978)	(\$99,092)	(\$7,303)	\$1,249,475	\$230,496	\$0	\$0	\$0	\$85,600	\$197,489	\$1,008,073
<b>Revenue Related Expenses</b>	<b>(\$158,905)</b>	0.045668 Decoupling Mechanism revenue conversion factor											
<b>Decoupling Adjustment</b>	<b>(\$3,320,663)</b>												
<b>Revenue not captured in Decoupling</b>													
WA 101	\$2,096,314	\$842,887	(\$261,463)	(\$53,512)	(\$3,931)	\$705,791	\$130,005	\$0	\$0	\$0	\$48,283	\$112,296	\$575,958
WA 111	\$662,121	\$263,137	(\$81,874)	(\$17,009)	(\$1,268)	\$225,290	\$41,860	\$0	\$0	\$0	\$15,508	\$35,407	\$181,070
WA 121	\$20,758	\$9,780	(\$3,034)	(\$618)	(\$55)	\$9,954	\$1,835	\$0	\$0	\$0	\$734	\$1,524	\$638
<b>Total WA</b>	<b>\$2,779,193</b>	\$1,115,804	(\$346,371)	(\$71,139)	(\$5,254)	\$941,035	\$173,700	\$0	\$0	\$0	\$64,525	\$149,227	\$757,666
ID 101	\$2,356,973	\$916,252	(\$318,222)	(\$64,838)	(\$4,846)	\$867,486	\$152,596	\$0	\$0	\$0	\$56,198	\$124,332	\$628,015
ID 111	\$323,568	\$136,182	(\$46,282)	(\$9,474)	(\$602)	\$108,665	\$19,286	\$0	\$0	\$0	\$7,059	\$15,586	\$93,148
<b>Total Revenue Adjustment</b>	<b>\$2,680,541</b>	\$1,052,434	(\$364,504)	(\$74,312)	(\$5,448)	\$976,151	\$171,882	\$0	\$0	\$0	\$63,257	\$139,918	\$721,163
<b>FCA Revenue Offset</b>													
ID 101	\$1,483,144	\$548,343	(\$204,407)	(\$41,648)	(\$3,113)	\$557,220	\$95,319	\$0	\$0	\$0	\$35,104	\$82,022	\$414,304
ID 111	\$140,931	\$55,979	(\$21,143)	(\$4,328)	(\$275)	\$49,641	\$8,403	\$0	\$0	\$0	\$3,076	\$7,106	\$42,472
<b>Total ID</b>	<b>\$1,624,075</b>	\$604,322	(\$225,550)	(\$45,976)	(\$3,388)	\$606,861	\$103,722	\$0	\$0	\$0	\$38,180	\$89,128	\$456,776
<b>Revenue Related Expenses</b>	<b>(\$9,384)</b>	0.005778 Fixed Cost Adjustment Mechanism revenue conversion factor											
<b>FCA Adjustment</b>	<b>(\$1,614,691)</b>												
<b>Revenue not captured in Decoupling</b>													
ID 101	\$873,829	\$367,909	(\$113,815)	(\$23,190)	(\$1,733)	\$310,266	\$57,277	\$0	\$0	\$0	\$21,094	\$42,310	\$213,711
ID 111	\$182,637	\$80,203	(\$25,139)	(\$5,146)	(\$327)	\$59,024	\$10,883	\$0	\$0	\$0	\$3,983	\$8,480	\$50,676
<b>Total ID</b>	<b>\$1,056,466</b>	\$448,112	(\$138,954)	(\$28,336)	(\$2,060)	\$369,290	\$68,160	\$0	\$0	\$0	\$25,077	\$50,790	\$264,387
<b>Weather Adjustment Gas Cost Expense</b>													
WA 101	\$1,999,650	\$804,162	(\$249,458)	(\$51,055)	(\$3,751)	\$673,386	\$124,036	\$0	\$0	\$0	\$46,066	\$107,076	\$549,188
WA 111	\$631,551	\$251,038	(\$78,111)	(\$16,228)	(\$1,209)	\$214,935	\$39,936	\$0	\$0	\$0	\$14,796	\$33,758	\$172,636
WA 121	\$19,804	\$9,331	(\$2,895)	(\$590)	(\$53)	\$9,497	\$1,751	\$0	\$0	\$0	\$700	\$1,454	\$609
<b>Total Gas Cost Adjustment</b>	<b>\$2,651,005</b>	\$1,064,531	(\$330,464)	(\$67,873)	(\$5,013)	\$897,818	\$165,723	\$0	\$0	\$0	\$61,562	\$142,288	\$722,433
<b>GTI Gas Expense Adjustment</b>	<b>\$4,095</b>	\$1,471	(\$548)	(\$112)	(\$8)	\$1,486	\$274	\$0	\$0	\$0	\$102	\$235	\$1,195
ID 101	\$907,838	\$365,789	(\$113,156)	(\$23,056)	(\$1,723)	\$308,468	\$56,945	\$0	\$0	\$0	\$20,972	\$48,520	\$245,079
ID 111	\$185,975	\$79,741	(\$24,993)	(\$5,116)	(\$325)	\$58,682	\$10,820	\$0	\$0	\$0	\$3,960	\$9,060	\$54,146
<b>Total Gas Cost Adjustment</b>	<b>\$1,093,813</b>	\$445,530	(\$138,149)	(\$28,172)	(\$2,048)	\$367,150	\$67,765	\$0	\$0	\$0	\$24,932	\$57,580	\$299,225
<b>GTI Gas Expense Adjustment</b>	<b>\$1,526</b>	\$552	(\$206)	(\$42)	(\$3)	\$549	\$101	\$0	\$0	\$0	\$37	\$87	\$451
<b>Margin</b>	<b>\$85,220</b>	\$51,832	(\$15,958)	(\$3,276)	(\$242)	\$43,322	\$7,997	\$0	\$0	\$0	\$2,969	(\$173)	(\$1,251)

2.10-01

12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,520	1,105	914	772	542	304	136	27	30	160	529	864	1,137
Actual DDH	6,064	960	968	783	543	125	103	15	24	169	517	836	1,021
DDH Adjustment to Normal	456	145	-54	-11	-1	179	33	12	6	-9	12	28	116

Rate Group

WA Res Sched 101	5,821,198	2,065,756	-768,632	-157,480	-11,868	2,129,131	392,269	0	0	0	145,531	337,438	1,689,053
No of Cust	149,668	148,402	148,270	149,129	148,905	149,242	149,146	149,489	149,789	148,593	152,165	151,209	151,675
Usage/DDH		0.0960	0.0960	0.0960	0.0797	0.0797	0.0797	0.0000	0.0000	0.0000	0.0797	0.0797	0.0960
WA Com Sched 101	1,024,965	399,314	-147,531	-30,030	-1,912	345,056	63,460	0	0	0	23,719	54,177	318,712
No of Cust	12,025	12,105	12,009	12,000	11,933	12,033	12,004	12,003	12,011	11,705	12,338	12,078	12,077
Usage/DDH		0.2275	0.2275	0.2275	0.1602	0.1602	0.1602	0.0000	0.0000	0.0000	0.1602	0.1602	0.2275
WA Ind Sched 101	10,816	4,640	-1,638	-329	-19	3,317	620	0	0	0	235	519	3,471
No of Cust	72	77	73	72	71	71	72	71	72	69	75	71	72
Usage/DDH		0.4156	0.4156	0.4156	0.2610	0.2610	0.2610	0.0000	0.0000	0.0000	0.2610	0.2610	0.4156
WA Res Sched 111	107,950	35,499	-12,855	-2,665	-233	41,528	7,629	0	0	0	2,892	6,679	29,476
No of Cust	288	290	282	287	285	284	283	285	284	283	295	292	301
Usage/DDH		0.8442	0.8442	0.8442	0.8169	0.8169	0.8169	0.0000	0.0000	0.0000	0.8169	0.8169	0.8442
WA Com Sched 111	2,071,543	737,988	-277,232	-57,576	-4,231	751,786	139,888	0	0	0	51,732	117,992	611,196
No of Cust	2,692	2,639	2,662	2,714	2,704	2,684	2,709	2,696	2,691	2,627	2,755	2,693	2,732
Usage/DDH		1.9286	1.9286	1.9286	1.5648	1.5648	1.5648	0.0000	0.0000	0.0000	1.5648	1.5648	1.9286
WA Ind Sched 111	59,580	18,882	-6,902	-1,459	-134	23,900	4,326	0	0	0	1,631	3,671	15,665
No of Cust	54	54	53	55	55	55	54	56	55	50	56	54	56
Usage/DDH		2.4115	2.4115	2.4115	2.4276	2.4276	2.4276	0.0000	0.0000	0.0000	2.4276	2.4276	2.4115
WA Com Sched 121	68,078	28,932	-10,775	-2,195	-197	35,346	6,516	0	0	0	2,607	5,529	2,315
No of Cust	19	20	20	20	20	20	20	20	21	17	22	20	2
Usage/DDH		9.9764	9.9764	9.9764	9.8732	9.8732	9.8732	0.0000	0.0000	0.0000	9.8732	9.8732	9.9764
ID Res Sched 101	2,660,629	938,596	-349,924	-71,353	-5,461	978,028	180,479	0	0	0	66,501	155,601	768,162
No of Cust	74,617	73,978	74,058	74,133	74,203	74,237	74,308	74,483	74,741	74,775	75,296	75,505	75,681
Usage/DDH		0.0875	0.0875	0.0875	0.0736	0.0736	0.0736	0.0000	0.0000	0.0000	0.0736	0.0736	0.0875
ID Com Sched 101	502,603	192,710	-71,796	-14,579	-964	172,203	31,860	0	0	0	11,698	27,121	154,350
No of Cust	7,625	7,625	7,628	7,604	7,629	7,611	7,638	7,624	7,606	7,528	7,712	7,663	7,634
Usage/DDH		0.1743	0.1743	0.1743	0.1264	0.1264	0.1264	0.0000	0.0000	0.0000	0.1264	0.1264	0.1743
ID Ind Sched 101	6,061	2,501	-931	-183	-11	1,931	356	0	0	0	132	302	1,964
No of Cust	54	55	55	53	54	54	54	52	56	53	55	54	54
Usage/DDH		0.3136	0.3136	0.3136	0.1998	0.1998	0.1998	0.0000	0.0000	0.0000	0.1998	0.1998	0.3136
ID Res Sched 111	26,753	9,505	-3,607	-735	-53	9,693	1,787	0	0	0	656	1,544	7,963
No of Cust	109	106	108	108	107	109	109	110	109	108	110	111	111
Usage/DDH		0.6184	0.6184	0.6184	0.4968	0.4968	0.4968	0.0000	0.0000	0.0000	0.4968	0.4968	0.6184

2-10-02

	12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111		600,058	228,399	-86,296	-17,672	-1,135	204,491	37,727	0	0	0	13,800	31,869	188,875
No of Cust		1,341	1,306	1,325	1,332	1,342	1,351	1,352	1,348	1,338	1,347	1,360	1,346	1,350
Usage/DDH			1.2061	1.2061	1.2061	0.8456	0.8456	0.8456	0.0000	0.0000	0.0000	0.8456	0.8456	1.2061
ID Ind Sched 111		19,491	9,264	-3,450	-703	-27	5,001	898	0	0	0	335	762	7,411
No of Cust		38	38	38	38	38	39	38	38	38	37	39	38	38
Usage/DDH			1.6813	1.6813	1.6813	0.7164	0.7164	0.7164	0.0000	0.0000	0.0000	0.7164	0.7164	1.6813
WA subtotal		9,164,130	3,291,011	-1,225,565	-251,734	-18,594	3,330,064	614,708	0	0	0	228,347	526,005	2,669,888
ID subtotal		3,815,595	1,380,975	-516,004	-105,225	-7,651	1,371,347	253,107	0	0	0	93,122	217,199	1,128,725
Summarize by Schedule														
WA 101		6,856,979	2,469,710	-917,801	-187,839	-13,799	2,477,504	456,349	0	0	0	169,485	392,134	2,011,236
WA 111		2,239,073	792,369	-296,989	-61,700	-4,598	817,214	151,843	0	0	0	56,255	128,342	656,337
WA 121		68,078	28,932	-10,775	-2,195	-197	35,346	6,516	0	0	0	2,607	5,529	2,315
ID 101		3,169,293	1,133,807	-422,651	-86,115	-6,436	1,152,162	212,695	0	0	0	78,331	183,024	924,476
ID 111		646,302	247,168	-93,353	-19,110	-1,215	219,185	40,412	0	0	0	14,791	34,175	204,249

2-10-03

12.2018		Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation														
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)														
WA 101		0.71241	0.77866	0.72225	0.72225	0.72225	0.70006	0.70006	0.70006	0.70006	0.70006	0.70006	0.70155	0.70155
WA 111		0.54527	0.60053	0.54412	0.54412	0.54412	0.53875	0.53875	0.53875	0.53875	0.53875	0.53875	0.53895	0.53895
WA 121		0.45302	0.50832	0.45191	0.45191	0.45191	0.44800	0.44800	0.44800	0.44800	0.44800	0.44800	0.44211	0.44211
ID 101		0.73047	0.80812	0.75292	0.75292	0.75292	0.75292	0.71744	0.71744	0.71744	0.71744	0.71744	0.67932	0.67932
ID 111		0.48603	0.55097	0.49577	0.49577	0.49577	0.49577	0.47723	0.47723	0.47723	0.47723	0.47723	0.45605	0.45605
Effective WACOG by Month														
WA 101		0.27649	0.32561	0.27180	0.27180	0.27180	0.27180	0.27180	0.27180	0.27180	0.27180	0.27180	0.27306	0.27306
WA 111		0.26750	0.31682	0.26301	0.26301	0.26301	0.26301	0.26301	0.26301	0.26301	0.26301	0.26301	0.26303	0.26303
WA 121		0.27221	0.32250	0.26869	0.26869	0.26869	0.26869	0.26869	0.26869	0.26869	0.26869	0.26869	0.26292	0.26292
ID 101		0.27187	0.32262	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26510	0.26510
ID 111		0.27187	0.32262	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26773	0.26510	0.26510
WA Schedule 101	17 GRC Block Usage, Bills, & Baseload			Baseload Usage	Percentage	WS Usage	Percentage		1/26/2018		5/1/2018	11/1/2018	11/1/2017	
Block 1		70,235,875		24,017,006	100.00%	46,218,869	56.43%		0.38685		0.36723	0.36723	0.38685	
Block 2		35,679,397			0.00%	35,679,397	43.57%		0.50279		0.47729	0.47729	0.50279	
		<u>105,915,272</u>		<u>24,017,006</u>	100.00%	<u>81,898,266</u>	100.00%		<b>0.43737</b>		<b>0.41518</b>	<b>0.41518</b>	<b>0.43737</b>	
		1,847,462	13	24,017,006	100.00%				Gas Cost Rev		0.28488	0.28637	0.34129	
									Gas Cost Exp		0.27180	0.27306	0.32561	
									GTI Exp Rate		0.00047	0.00047	0.00047	
WA Schedule 111														
Block 1		5,785,416		5,785,416	33.67%	0	0.00%		0.50720		0.48625	0.48625	0.50720	
Block 2		14,299,409		11,398,727	66.33%	2,900,682	11.13%		0.34034		0.33354	0.33354	0.34034	
Block 3		23,171,235		0	0.00%	23,171,235	88.87%		0.25943		0.25424	0.25424	0.25943	
		<u>43,256,060</u>		<u>17,184,143</u>	100.00%	<u>26,071,917</u>	100.00%		<b>0.26844</b>		<b>0.26307</b>	<b>0.26307</b>	<b>0.26844</b>	
		32,983	521	17,184,143					Gas Cost Rev		0.27568	0.27588	0.33209	
									Gas Cost Exp		0.26301	0.26303	0.31682	
									GTI Exp Rate		0.00038	0.00038	0.00038	
WA Schedule 121														
Block 1		135,553		135,553	4.39%	0	0.00%		0.50456		0.48088	0.48088	0.50456	
Block 2		135,553		135,553	4.39%	0	0.00%		0.3567		0.34850	0.34850	0.35670	
Block 3		2,127,460		2,127,460	68.84%	0	0.00%		0.27397		0.26767	0.26767	0.27397	
Block 4		953,143		692,067	22.39%	261,076	30.80%		0.22202		0.21692	0.21692	0.22202	
Block 5		586,572		0	0.00%	586,572	69.20%		0.14725		0.14387	0.14387	0.14725	
		<u>3,938,281</u>		<u>3,090,633</u>	100.01%	<u>847,648</u>	100.00%		<b>0.17028</b>		<b>0.16637</b>	<b>0.16637</b>	<b>0.17028</b>	
		273	11,321	3,090,633					Gas Cost Rev		0.28163	0.27574	0.33804	
									Gas Cost Exp		0.26869	0.26292	0.32250	
									GTI Exp Rate		0.00031	0.00031	0.00031	
ID Schedule 101									1/1/2018	1/26/2018	6/1/2018	11/1/2018	11/1/2017	
Block 1	all therms								0.48363	0.48363	0.44815	0.41267	0.47746	
									Gas Cost Rev		0.32449	0.26929	0.26665	0.32449
									Gas Cost Exp		0.32262	0.26773	0.26510	0.32262
									GTI Exp Rate		0.00040	0.00040	0.00040	0.00040
ID Schedule 111	17 GRC Block Usage, Bills, & Baseload													
Block 1		2,975,097		2,975,097	24.57%	0	0.00%		0.51365	0.51365	0.49511	0.47657	0.50375	
Block 2		6,965,891		6,965,891	57.52%	0	0.00%		0.32220	0.32220	0.30366	0.28512	0.31954	
Block 3		8,708,834		2,169,482	17.91%	6,539,352	75.53%		0.23981	0.23981	0.22127	0.20273	0.23783	
Block 4		2,118,897		0	0.00%	2,118,897	24.47%		0.18534	0.18534	0.16680	0.14826	0.18381	
		<u>20,768,719</u>		<u>12,110,470</u>	100.00%	<u>8,658,249</u>	100.00%		<b>0.22648</b>	<b>0.22648</b>	<b>0.20794</b>	<b>0.1894</b>	<b>0.22461</b>	
		17,057	710	12,110,470					Gas Cost Rev		0.32449	0.26929	0.26665	0.32449
									Gas Cost Exp		0.32262	0.26773	0.26510	0.32262
									GTI Exp Rate		0.00040	0.00040	0.00040	0.00040

Prep by: \_\_\_\_\_ Ist Review: \_\_\_\_\_

2.10-04

**Weather Sensitivity Regression Summary for January 2007 through 2016**

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2016 Low	Durbin Watson Test Result
<b>Washington Gas</b>						
0.986	WR101	0.0797	0.0960	13	14	No Autocorrelation
0.978	WC101	0.1602	0.2275	9	17	No Autocorrelation
0.959	WI101	0.2610	0.4156	0	6	Corrected with AR(1)
0.985	WT101	0.0860	0.1066	13	14	No Autocorrelation
0.954	WR111	0.8169	0.8442	445	367	Corrected with AR(1)
0.987	WC111	1.5648	1.9286	500	500	No Autocorrelation
0.865	WI111	2.4276	2.4115	2,112	1,870	Corrected with AR(1)
0.987	WT111	1.4752	1.8123	522	514	No Autocorrelation
0.933	WC121	9.8732	9.9764	11,281	9,519	Corrected with AR(1),(2)
0.908	WT121	8.7347	10.0304	10,807	9,776	Corrected with AR(1)
<b>Idaho Gas</b>						
0.991	IR101	0.0736	0.0875	12	13	No Autocorrelation
0.972	IC101	0.1264	0.1743	0	10	Corrected with AR(1)
0.966	II101	0.1998	0.3136	0	5	Corrected with AR(1)
0.989	IT101	0.0797	0.0979	10	13	No Autocorrelation
0.953	IR111	0.4968	0.6184	344	274	Corrected with AR(1),(2)
0.974	IC111	0.8456	1.2061	661	663	No Autocorrelation
0.775	II111	0.7164	1.6813	4,208	3208	No Autocorrelation
0.974	IT111	0.8121	1.1765	714	730	Corrected with AR(1)

Dependent Variable Name Code

<i>1st letter</i>	<i>2nd letter</i>	<i>Numerical reference</i>
W = Washington Jurisdiction	R = Residential Class	Rate Schedule
I = Idaho Jurisdiction	C = Commercial Class	
	I = Industrial Class	
	T = Total Schedule	

2.10-05



Spokane AP Weather Station  
Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
2	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
3	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
4	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
5	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
6	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
7	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
8	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
9	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
10	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
11	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
12	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
13	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
14	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
15	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
16	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
17	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
18	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
19	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
20	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
21	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
22	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
23	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
24	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
25	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
26	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
27	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
28	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
29	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
30	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
	1989 - 2018 30-Year Average	27	30	160	529	864	1,137	1,105	914	772	542	304	136	6,520

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/19/2019 Mgr. Review: \_\_\_\_\_

2-10-06

Summarize No of Customers by Code

		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
WA Residential Sch 101	WR101	148,402	148,270	149,129	148,905	149,242	149,146	149,489	149,789	148,593	152,165	151,209	151,675
WA Commercial Sch 101	WC101	12,105	12,009	12,000	11,933	12,033	12,004	12,003	12,011	11,705	12,338	12,078	12,077
WA Industrial Sch 101	WI101	77	73	72	71	71	72	71	72	69	75	71	72
WA Total Sch 101	WT101	160,611	160,378	161,228	160,935	161,371	161,247	161,588	161,900	160,395	164,606	163,386	163,850
WA Residential Sch 111	WR111	290	282	287	285	284	283	285	284	283	295	292	301
WA Commercial Sch 111	WC111	2,639	2,662	2,714	2,704	2,684	2,709	2,696	2,691	2,627	2,755	2,693	2,732
WA Industrial Sch 111	WI111	54	53	55	55	55	54	56	55	50	56	54	56
WA Total Sch 111	WT111	3,000	3,014	3,074	3,063	3,043	3,066	3,055	3,046	2,976	3,122	3,055	3,107
WA Residential 121	WR121	-	-	-	-	-	-	-	-	-	-	-	-
WA Commercial Sch 121	WC121	20	20	20	20	20	20	20	21	17	22	20	2
WA Industrial Sch 121	WI121	3	3	3	3	3	3	3	3	3	3	3	1
WA Total Sch 121	WT121	23	23	23	23	23	23	23	24	20	25	23	3
WA Total Sch 131	WT131	2	2	2	2	2	2	2	2	2	2	2	2
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 101	IR101	73,978	74,058	74,133	74,203	74,237	74,308	74,483	74,741	74,775	75,296	75,505	75,681
ID Commercial Sch 101	IC101	7,625	7,628	7,604	7,629	7,611	7,638	7,624	7,606	7,528	7,712	7,663	7,634
ID Industrial Sch 101	II101	55	55	53	54	54	54	52	56	53	55	54	54
ID Total Sch 101	IT101	81,663	81,746	81,795	81,891	81,907	82,005	82,164	82,408	82,361	83,068	83,227	83,374
ID Residential Sch 111	IR111	106	108	108	107	109	109	110	109	108	110	111	111
ID Commercial Sch 111	IC111	1,306	1,325	1,332	1,342	1,351	1,352	1,348	1,338	1,347	1,360	1,346	1,350
ID Industrial Sch 111	II111	38	38	38	38	39	38	38	38	37	39	38	38
ID Total Sch 111	IT111	1,454	1,475	1,482	1,491	1,503	1,503	1,500	1,489	1,496	1,513	1,499	1,503
ID Commercial Sch 121	IC121	-	-	-	-	-	-	-	-	-	-	-	-
ID Industrial Sch 121	II121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 121	IT121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 131	IT131	-	-	-	-	-	-	-	-	-	-	-	-

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjstment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ 5,056 ✓
2	Total Transportation	-
3	Other Revenues	(51,690) ✓
4	Total Gas Revenues	(46,634)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(41,801) ✓
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	292 ✓
8	Total Production	(41,509)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	194 -
16	Total Distribution	194
17	Customer Accounting	19 -
18	Customer Service & Information	(6,860) -
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	10 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,083 ✓
23	Taxes	-
24	Total Admin. & General	1,093
25	Total Gas Expense	(47,063)
26	OPERATING INCOME BEFORE FIT	429
	FEDERAL INCOME TAX	
27	Current Accrual	90
28	Debt Interest	-
29	Deferred FIT	339
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (0)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

A Utilities  
Eliminate Adder Schedules  
Twelve Months Ended December 31, 2018

Adder Schedule Amounts Embedded in Results of Operations  
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 174 Tax Reform Temporary Rebate	Schedule 175 Decoupling Rebate / Surcharge	Schedule 189/191/192 Public Purpose Tariff Riders	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
<b>REVENUES</b>												
1	Total General Business	0.955845	\$ 51,125,158		\$ 51,125,158	\$ (16,178,937)	\$ (1,582,250)	\$ 5,527,992	\$ 7,176,566		\$ (5,056,630)	\$ 5,056 ✓
2	Total Transportation				\$ -						\$ -	
3	Other Revenues		\$ 56,973,569 ✓	\$ (56,973,569)	\$ -			\$ (5,283,903) ✓		\$ -	\$ (5,283,903)	\$ (51,690) ✓
4	Total Gas Revenues		\$ 108,098,727	\$ (56,973,569)	\$ 51,125,158	\$ (16,178,937)	\$ (1,582,250)	\$ 244,088	\$ 7,176,566	\$ -	\$ (10,340,533)	\$ (46,634)
<b>EXPENSES</b>												
<b>Production Expenses</b>												
5	City Gate Purchases		\$ 106,133,191	\$ (57,265,465) ✓	\$ 48,867,726	\$ (15,464,556)	\$ -	\$ -			\$ (15,464,556)	\$ (41,801) ✓
6	Purchased Gas Expense				-						\$ -	
7	Net Nat Gas Storage Trans		\$ (291,896)	\$ 291,896	-						\$ -	\$ 292 ✓
8	Total Production		\$ 105,841,295	\$ (56,973,569)	\$ 48,867,726	\$ (15,464,556)	\$ -	\$ -	\$ -	\$ -	\$ (15,464,556)	\$ (41,509)
<b>Underground Storage</b>												
9	Operating Expenses				-						\$ -	
10	Depreciation/Amortization				-						\$ -	
11	Taxes				-						\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution</b>												
13	Operating Expenses				-						\$ -	
14	Depreciation/Amortization				-						\$ -	
15	Taxes	0.038374	\$ 1,961,877		1,961,877	\$ (620,851)	\$ (60,717)	\$ 212,131	\$ 275,394		\$ (194,043)	\$ 194 ✓
16	Total Distribution		\$ 1,961,877	\$ -	\$ 1,961,877	\$ (620,851)	\$ (60,717)	\$ 212,131	\$ 275,394	\$ -	\$ (194,043)	\$ 194
17	Customer Accounting	0.003781	\$ 193,304		193,304	\$ (61,173)	\$ (5,982)	\$ 20,901	\$ 27,135		\$ (19,119)	\$ 19 ✓
18	Customer Service & Information				-				\$ 6,859,685 ✓		\$ 6,859,685	\$ (6,860) ✓
19	Sales Expenses				-						\$ -	
<b>Administrative &amp; General</b>												
20	Operating Expenses	0.002000	\$ 102,250		102,250	\$ (32,358)	\$ (3,165)	\$ 11,056	\$ 14,353		\$ (10,113)	\$ 10 ✓
21	Depreciation/Amortization				-						\$ -	
22	Regulatory Amortizations				-		\$ (1,083,166) ✓				\$ (1,083,166)	\$ 1,083 ✓
23	Taxes				-						\$ -	
24	Total Admin. & General		\$ 102,250	\$ -	\$ 102,250	\$ (32,358)	\$ (1,086,330)	\$ 11,056	\$ 14,353	\$ -	\$ (1,093,279)	\$ 1,093
25	Total Gas Expense		\$ 108,098,727	\$ (56,973,569)	\$ 51,125,158	\$ (16,178,937)	\$ (1,153,030)	\$ 244,088	\$ 7,176,566	\$ -	\$ (9,911,313)	\$ (47,063)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (429,220)	\$ (0)	\$ -	\$ -	\$ (429,220)	\$ 429
	FIT @ 21%		\$ -	\$ -	\$ -	\$ -	\$ (90,136)	\$ (0)	\$ -	\$ -	\$ (90,136)	\$ 90
	DFIT Flow Through Tax Reform Amort						\$ (339,084) ✓				\$ (339,084)	\$ 339
	NET OPERATING INCOME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ 0	\$ -

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/19/2019 Mgr. Review: \_\_\_\_\_

2.11-01

Transaction Analysis Selection: Accounting Period : '2018%', GI Ferc Account : '407230, 407395, 407450, 407494, 407499, 557161, 557290, 557324, 908600, 908690,456311, 456329, 456339, 253990, 805110, 805115, 495311, 495329, 495339' , Statind Parameter 1 : 'DL'

Source Id:<All>	Jurisdiction:WA	Service:GD	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	as North Amt SUM
407230	TAX REFORM AMORTIZATION	-1,083,165.96	✓ -1,083,165.96
805110	AMORTIZE RECOVERABLE GAS COSTS	-15,464,556.19	✓ -15,464,556.19
908600	CUST SVC & INFO EXP	6,838,624.52	6,838,624.52
908690	AMORT UNBILLED DSM TARIFF RIDE	21,060.00	21,060.00
495311	CONTRA DECOUPLING DEFFERAL	.00	.00
495329	AMORTIZE RES DECOUPLING	3,715,101.40	3,715,101.40
495339	AMORTIZE NON-RES DECOUPLING	1,568,802.07	1,568,802.07
Total		-3,320,968.20	-3,320,968.20

Schedule 174 amortization, calendar ( Tax Reform - excludes 2017 non-plant excess tax amortized as flow-through DFIT)  
 Schedule 155 amortization of prior gas costs, calendar  
 Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)  
 Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)  
 reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB  
 Sch 175 Amortization Residential Decoupling, calendar  
 Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA		
483xxx Sales For Resale	53,967,269	G-OPS-12A page 1
495028 Deferred Exchange	3,006,300	G-495-12A
Total Revenue	✓ 56,973,569	
804/805 City Gate Purchases	90,668,635	G-OPS-12A page 1
less: 805110 Amortization of Recoverable Gas Costs	15,464,556	
808xxx Net Natural Gas Storage Transactions	376,490	G-OPS-12A page 1
811000 Gas Used For Products Extraction	(668,386)	G-OPS-12A page 1
Total Expense	105,841,295	
Net Gas Costs Recovered in Rates	✓ 48,867,726	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/19/2019 Mgr. Review: \_\_\_\_\_

2.11-02

Journal Name (All)

Sum of Transaction Amount		Service	Jurisdiction		ED Total	GD			GD Total	Grand Total
FERC Account	FERC Account Description	ED ID	WA			ID	OR	WA		
407230	TAX REFORM AMORTIZATION	\$ -	\$ (3,927,632.00)	\$ (3,927,632.00)	\$ -			\$ (1,083,165.96)	\$ (1,083,165.96)	\$ (5,010,797.96)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 50,647.58	\$ 186,347.02	\$ 236,994.60						\$ 236,994.60
407450	AMORT BPA RX	\$ (905,212.43)	\$ (1,907,500.96)	\$ (2,812,713.39)						\$ (2,812,713.39)
407494	AMORT SCH 98 REC REV		\$ 41,533.00	\$ 41,533.00						\$ 41,533.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ 13,633.00	\$ 18,225.00	\$ 31,858.00						\$ 31,858.00
456311	CONTRA DECOUPLING DEFERRAL		\$ 1,396,884.38	\$ 1,396,884.38						\$ 1,396,884.38
456329	AMORTIZATION RES DECOUPLING DE	\$ 1,748,616.46	\$ 7,545,364.83	\$ 9,293,981.29						\$ 9,293,981.29
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,038,113.43	\$ 857,983.20	\$ 2,896,096.63						\$ 2,896,096.63
495329	AMORTIZATION RES DECOUPLING DE				\$ 891,722.42	\$ 271,181.29	\$ 3,715,101.40	\$ 4,878,005.11	\$ 4,878,005.11	\$ 4,878,005.11
495339	AMORTIZATION NON-RES DECOUPLIN				\$ 235,246.91	\$ 448,397.87	\$ 1,568,802.07	\$ 2,252,446.85	\$ 2,252,446.85	\$ 2,252,446.85
557161	AMORT UNBILLED ADD-ONS	\$ (242,689.00)		\$ (242,689.00)						\$ (242,689.00)
557324	DEF POWER SUPPLY EXP-REC AMORT		\$ (2,516,862.00)	\$ (2,516,862.00)						\$ (2,516,862.00)
557390	IDAHO PCA AMT	\$ (7,605,390.00)		\$ (7,605,390.00)						\$ (7,605,390.00)
805110	AMORTIZE RECOVERABLE GAS COSTS				\$ (7,990,714.38)	\$ (6,621,947.19)	\$ (15,464,556.19)	\$ (30,077,217.76)	\$ (30,077,217.76)	\$ (30,077,217.76)
805115	AMORT OTH RECOV GAS COSTS-IV F					\$ 111,194.90		\$ 111,194.90	\$ 111,194.90	\$ 111,194.90
908250	CONSERVATION AMORT					\$ (25,493.11)		\$ (25,493.11)	\$ (25,493.11)	\$ (25,493.11)
908600	CUST SVC & INFO EXP	\$ 10,177,172.17	\$ 25,303,951.41	\$ 35,481,123.58	\$ 1,332,964.31	\$ 1,908,413.47	\$ 6,838,624.52	\$ 10,080,002.30	\$ 45,561,125.88	\$ 45,561,125.88
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ 53,362.00	\$ 389,203.00	\$ 442,565.00	\$ (16,851.00)	\$ (32,599.00)	\$ 21,060.00	\$ (28,390.00)	\$ 414,175.00	\$ 414,175.00
<b>Grand Total</b>		\$ 5,328,253.21	\$ 27,387,496.88	\$ 32,715,750.09	\$ (5,547,631.74)	\$ (3,940,851.77)	\$ (4,404,134.16)	\$ (13,892,617.67)	\$ 18,823,132.42	\$ 18,823,132.42

2.11-03

2-11-04

			Washington		Washington	Idaho Gas	Oregon Gas	Jurisdiction Total
			Electric	Idaho Electric	Gas			
997015	Airplane Lease Payments	Perm	104,838	47,998	32,363	12,417	20,301	217,917
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	-	-	-	-	-	-
997082	Meal Disallowances	Perm	355,767	162,881	109,825	42,135	68,892	739,500
997112	AFUDC Equity Tax Flow Through	Perm	(2,945,063)	(1,481,672)	(355,255)	(158,528)	(256,040)	(5,196,558)
997113	AFUDC Equity CWIP	Perm	(529,669)	(266,479)	(161,291)	(71,974)	(105,752)	(1,135,165)
			(1,822,107)	(1,537,272)	(374,358)	(175,950)	(272,599)	(4,182,286)
997000	Book Depreciation	Plant	90,465,242	45,997,302	20,760,293	8,945,047	12,765,778	178,933,662
997001	Contributions in Aid of Construction	Plant	4,112,142	2,068,834	826,413	368,775	94,875	7,471,039
997009	Rathdrum Turbine Lease	Plant	(22,116)	(11,706)	-	-	-	(33,822)
997012	Transportation Depreciation	Plant	-	-	-	-	1,630,111	1,630,111
997048	AFUDC	Plant	2,012,462	1,012,477	1,174,221	523,980	861,986	5,585,126
997049	Tax Depreciation	Plant	(95,808,168)	(50,562,170)	(23,808,537)	(10,654,135)	(17,878,811)	(198,711,821)
997080	Book Transportation Depr	Plant	5,654,428	2,984,090	2,314,970	1,035,931	-	11,989,419
997101	Repairs 481 (a)	Plant	(22,010,008)	(11,649,585)	(5,024,456)	(2,242,094)	(4,718,857)	(45,645,000)
997111	Capitalized Transportation	Plant	(559,748)	(281,612)	(170,451)	(76,061)	(111,757)	(1,199,629)
			(16,155,766)	(10,442,370)	(3,927,547)	(2,098,557)	(7,356,675)	(39,980,915)
997002	Injuries and Damages	Temp	-	-	-	-	-	-
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	862,666	394,956	266,303	102,170	-	1,626,095
997007	Idaho PCA	Temp	-	1,328,438	-	-	-	1,328,438
997008	DSM Book Amortization	Temp	-	-	-	-	(23,659)	(23,659)
997010	Deferred Gas Credit and Refunds	Temp	-	-	959,430	1,875,006	(976,197)	1,858,239
997016	Redemption Expense	Temp	744,769	374,696	178,543	79,672	-	1,377,680
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	2,524,113	2,440,383	-	-	-	4,964,496
997020	FAS87 Current Pension Accrual	Temp	(464,891)	(212,842)	(143,511)	(55,060)	-	(876,304)
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	1,683	1,683
997030	Senate Bill 408	Temp	-	-	-	-	-	-
997031	Decoupling Mechanism	Temp	(5,493,339)	626,480	3,641,692	705,843	(378,320)	(897,644)
997032	Interest Rate Swaps	Temp	(10,955,984)	(5,511,999)	(3,336,239)	(1,488,750)	(2,187,435)	(23,480,407)
997033	BPA Residential Exchange	Temp	29,916	16,794	-	-	-	46,710
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(18,349)	53,298	(249,468)	(214,519)
997034	Montana Hydro Settlement	Temp	3,200,843	1,697,157	-	-	-	4,898,000
997043	Washington Deferred Power Costs	Temp	9,524,258	-	-	-	-	9,524,258
997044	Non-Monetary Power Costs	Temp	(170,332)	(90,155)	-	-	-	(260,487)
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	-	-	-	-	-
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	730,222	336,957	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	35,974	(141,743)	(278,721)	(16,851)	(32,599)	(433,940)
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-
997081	Deferred Compensation	Temp	(528,726)	(242,068)	(163,216)	(62,620)	(102,384)	(1,099,014)
997083	Paid Time Off	Temp	157,003	71,881	48,466	18,595	30,403	326,348
997084	Customer Uncollectibles	Temp	8,316	4,353	2,461	1,251	-	16,381
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	167,049	167,049
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	(90,023)	(90,023)
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	117,063	117,063
997088	Deferred O&M Colstrip & CS2	Temp	-	1,973,281	-	-	-	1,973,281
997095	WA REC DEF	Temp	583,268	-	-	-	-	583,268
997096	CDA Settlement Costs	Temp	21,395	11,324	-	-	-	32,719
997098	Provision for Rate Refund	Temp	373,826	(1,487,081)	806,740	-	-	(306,515)
997099	Kettle Falls Diesel Leak	Temp	(96,550)	(51,102)	-	-	-	(147,652)
997100	WA REC Amort	Temp	-	-	-	-	-	-
997102	Amort Idaho Earnings Test (254229)	Temp	-	(23,524)	-	(65,272)	-	(88,796)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Natural Gas Line Extension	Temp	-	-	(3,058,661)	-	-	(3,058,661)
997107	MDM System	Temp	(2,309,890)	-	(768,733)	-	249,000	(2,829,623)
997108	Provision for Rate Refund - Tax Reform	Temp	8,232,480	5,766,452	2,183,047	-	3,462,301	19,644,280
997109	Tax Reform Amortization	Temp	(3,592,370)	(77,067)	(785,871)	(8,685)	(157,912)	(4,621,905)
997110	FISERVE	Temp	(527,418)	(246,840)	(338,627)	(158,491)	20,301	(1,251,075)
997114	AFUDC Debt CWIP	Temp	(53,368)	(26,849)	(16,251)	(7,252)	(10,655)	(114,375)
997115	AFUDC Equity DFIT Deferral	Temp	797,405	389,404	234,951	112,774	157,643	1,692,177
			4,854,252	8,032,800	(586,546)	1,253,764	(3,209)	13,551,061
TOTAL Schedule Ms			(13,123,621)	(3,946,842)	(4,888,451)	(1,020,743)	(7,632,483)	(30,612,140)

3) Reconcile SCH Ms to DFIT Exp-2018.xlsx / Sch M Summary

2-11-05

		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
DFIT Plant - Calculated	-21%	3,392,711	2,192,898	824,785	440,697	1,544,902	8,395,992
Flow Through DFIT (estimated assignment)		676,447	340,323	238,917	106,614	17,329	1,379,630
ARAM Amortization Flow Through DFIT		(4,350,334)	(2,188,670)	(844,203)	(376,714)	(495,857)	(8,255,778)
ITC Flow Through DFIT and Allocation True-Up		353,809	(310,010)	50,234	(50,232)	0	43,801
Plant DFIT		72,633	34,540	269,733	120,365	1,066,374	1,563,645
Other DFIT	-21%	(1,019,393)	(1,686,888)	123,175	(263,290)	674	(2,845,723)
Other Flow-Through DFIT - Tax Reform		(157,279)		(339,083) ✓	289,565		(206,797)
TOTAL DFIT Calculated using Schedule M's		(1,104,039)	(1,652,348)	53,825	146,640	1,067,048	(1,488,874)
PER ROO DFIT		(1,075,441)	(1,636,726)	53,874	146,588	1,067,048	(1,444,657)
Difference - Immaterial Due to Allocation of Expense in ROO		28,598	15,622	49	(52)		44,217



2.12

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non-Recurring Expense
	Adjstment Number	2.12
	Workpaper Reference	G-MR
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	114
4	Total Gas Revenues	114 ✓
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	(8)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(8)
17	Customer Accounting	-
18	Customer Service & Information	(1)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(371)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(371)
25	Total Gas Expense	(380) ✓
26	OPERATING INCOME BEFORE FIT	494 ✓
FEDERAL INCOME TAX		
27	Current Accrual	104
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 390
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*ma*

2-12-01

Adjustment No. 2.12Workpaper Ref. MR-1

**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**For the Twelve Months Ended December 31, 2018**

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>	
<b>Misc. Restating Adjustments:</b>			
BOD Meeting Expenses @50%	E-MR-1 ✓ (2,839)	G-MR-1 ✓ (876)	
BOD Fees	E-MR-1 ✓ (361,696)	G-MR-1 ✓ (111,654)	
Non-Utility Removals	E-MR-1 ✓ (30,329)	G-MR-1 ✓ (10,952)	
Reclassifications	E-MR-1 ✓ 347	G-MR-1 ✓ (410)	
LTIP	E-MR-1 ✓ (763,869)	G-MR-1 ✓ (235,805)	
Plane Reclassifications	E-MR-1 ✓ (3,302)	G-MR-1 ✓ (10,866)	
D&O Insurance	E-MR-1 ✓ (30,975)	G-MR-1 ✓ (9,562)	
<b>Total Misc. Restating Adjustments</b>	<u>✓ (1,192,663)</u>	<u>✓ (380,125) ✓</u>	
<b>Revenues:</b>			
Eliminate true-up to the 2018 provision for rate refund.	<u>374,000</u>	<u>114,000</u>	Other Revenue (eliminate debit increases other revenue)
<b>Total Misc. Restating Adjustments -Revenues</b>	<u>374,000</u>	<u>114,000</u> ✓	
<b>Net Operating Income Before FIT</b>	<u>1,566,663</u>	<u>494,125</u> ✓	

Prep by: \_\_\_\_\_

Date: 3/1/2019Mgr. Review: YMO

WA - GAS

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(1,914)					(1,914)	935000	(371,152)	A&G
930200	(111,654)	(876)	(3,235)	(12)		(2,998)		(118,775)	930200		
928000						(2,070)		(2,070)	928000		
925100			(993)					(993)	925100		
925200							(9,562)	(9,562)	925200		
923000			(22)					(22)	923000		
921000			(2,011)					(2,011)	921000		
920000					(235,805)			(235,805)	920000		
910000			(18)					(18)	910000	(943)	Cust Ser & Info
909000			(800)					(800)	909000		
908000			(125)					(125)	908000		
905000			(428)					(428)	905000	(461)	Cust Accts
902000			(33)					(33)	902000		
880000			(1,211)			(1,245)		(2,456)	880000	(7,569)	Dist Op Exp
894000				18				18	894000		
892000			(75)					(75)	892000		
889000				94				94	889000		
880000				(10)				(10)	880000		
887000				(183)				(183)	887000		
878000			(50)					(50)	878000		
874000			(8)	(317)				(325)	874000		
870000			(29)			(4,553)		(4,582)	870000		
813000								-	813000	-	Production
588000								-	588000		
566000								-	566000		
557170								-	557170		
426500								-	426500		
	(111,654)	(876)	(10,952)	(410)	(235,805)	(10,866)	(9,562)	(380,125)		(380,125)	
	✓	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1	✓			

2.12-02

WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(6,202)					(6,202)	935000	(1,185,934)	A&G
930200	(361,696)	(2,839)	(11,169)	(49)		(5,372)		(381,125)	930200		
928000						2,070		2,070	928000		
925200								-	925200		
925100			(3,303)					(3,303)	925100		
925000							(21,683)	(21,683)	925000		
924000							(9,292)	(9,292)	924000		
923000			(71)					(71)	923000		
921000			(2,459)					(2,459)	921000		
920000					(763,869)			(763,869)	920000		
910000			(28)					(28)	910000	(1,391)	Cust Ser & Info
909000			(1,170)					(1,170)	909000		
908000			(193)					(193)	908000		
905000			(660)					(660)	905000	(267)	Cus Accts
902000			(51)					(51)	902000		
887000				183				183	887000		
880000				9				9	880000		
874000				302				302	874000		
593000			(50)					(50)	593000		
573000								-	573000	(2,412)	Dist O&M
588000			(1,553)					(1,553)	588000		
586000			(66)					(66)	586000		
580000			(491)					(491)	580000		
568000				(98)				(98)	568000		
566000			(204)					(204)	566000		
560000			(1,037)					(1,037)	560000		
557000			(1,168)					(1,168)	557000	(2,659)	Prod & Trans
557170								-	557170		
546000			(264)					(264)	546000		
544000								-	544000		
545000			(12)					(12)	545000		
537000								-	537000		
539000			(40)					(40)	539000		
535000			(3)					(3)	535000		
506000			(57)					(57)	506000		
505000								-	505000		
501200			(78)					(78)	501200		
426500								-	426500		
	(361,696)	(2,839)	(30,329)	347	(763,869)	(3,302)	(30,975)	(1,192,663)		(1,192,663)	
	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1					

Prep by: *Jma*

Date: 3/1/2019 Mgr. Review: *Jma*

2.12.03

2.12-04

**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2018**

		<u>2018</u> <u>Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (751,822) ✓
<u>Allocated to Washington Electric</u>		
	<u>2018</u>	
	70.135% E - Note 7	
	68.595% E - Note 4	\$ (361,696) ✓
<u>Allocated to Washington Gas</u>		
	<u>2018</u>	
	20.549% E - Note 7	
	72.272% G - Note 4	\$ (111,654) ✓
<u>Allocated to Idaho Electric</u>		
	<u>2018</u>	
	70.135% E - Note 7	
	31.405% E - Note 4	\$ (165,596)
<u>Allocated to Idaho Gas</u>		
	<u>2018</u>	
	20.549% E - Note 7	
	27.728% G - Note 4	\$ (42,838)
<u>Allocated to Oregon</u>		
	<u>2018</u>	
	9.316% E - Note 7	\$ (70,040)
		\$ (751,824)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Board of Directors Fees**  
 For the twelve months ended December 31, 2018

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2018 Total
Quarterly Payments/Retainers	\$ 798,852.98	\$ 51,522.40	\$ 850,375.38
payments related to HydroOne transaction	\$ -	\$ 16,978.50	\$ 16,978.50
Stock Compensation	\$ 780,450.83	\$ 24,137.65	\$ 804,588.48
Total Utility expenses to be shared	\$ 1,579,303.81	\$ 92,638.55	\$ 1,671,942.36
	97%	3%	
Total Board of Director Compensation	\$ 1,579,303.81	\$ 92,638.55	\$ 1,671,942.36
Excluding HydroOne payments			\$ 16,978.50
BOD Comp excluding HydroOne Payments			\$ 1,654,963.86

  

Should be Charge to	50% Utility	50% Non-Utility	Total
Quarterly Payments/Retainers	\$ 425,187.69	\$ 425,187.69	\$ 850,375.38
payments related to HydroOne transaction	\$ -	\$ 16,978.50	\$ 16,978.50
Stock Compensation	\$ 402,294.24	\$ 402,294.24	\$ 804,588.48
	\$ 827,481.93	\$ 844,460.43	\$ 1,671,942.36

As Recorded

Miscellaneous Adjustment Needed	\$ (751,821.88)	\$ 751,821.88	\$ (0.00)
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MR-BOD-3

2.12-06

Sum of Transaction Amount			FERC Account			Grand Total
Vendor Name	Accounting Period	Transaction Description	417100	426500	930200	
DONALD C BURKE	201803	Director Pay			27,235.00	27,645.00
		Director Payment	855.00			855.00
	201806	Q2 Board of Directors fees charged to Director Pay	881.47		667.00	881.47
		Q2 Board of Directors fees charged to the Utility.			28,500.97	667.00
	201809	Board of Directors Pay (3 percent)	891.00			28,500.97
	Board of Directors Pay (97 percent)			28,809.00	891.00	
	201812	4th Quarter Director Payment	835.71	2,143.00	27,021.29	28,809.00
<b>DONALD C BURKE Total</b>			<b>3,453.18</b>	<b>3,220.00</b>	<b>111,566.26</b>	<b>118,249.44</b>
ERIK J ANDERSON	201803	Director Pay	772.50		410.00	1,182.50
		Director Pay - Erik Anderson			24,567.50	24,567.50
	201806	Q2 Board of Director fee charged to N Director Pay	798.97		667.00	798.97
		Q2 Board of Director fee charged to the Utility.			25,833.47	667.00
	201809	Board of Directors Pay (3 percent)	808.50			25,833.47
	Board of Directors Pay (97 percent)			26,141.50	808.50	
	201812	4th Quarter Director Payment	753.21	2,143.00	24,353.79	26,141.50
<b>ERIK J ANDERSON Total</b>			<b>3,133.18</b>	<b>3,220.00</b>	<b>100,896.26</b>	<b>107,249.44</b>
HEIDI B STANLEY	201803	Director Pay	742.50		410.00	24,750.00
	201806	Q2 Board of Directors fees charged to Director Pay	768.97		667.00	768.97
		Q2 Board of Directors fees charged to the Utility.			24,863.47	667.00
	201809	Board of Directors Pay (3 percent)			25,171.50	24,863.47
		Board of Directors Pay (97 percent)			23,383.79	25,171.50
	201812	4th Quarter Director Payment	723.21	2,143.00	23,383.79	26,250.00
<b>HEIDI B STANLEY Total</b>			<b>2,234.68</b>	<b>3,220.00</b>	<b>97,016.26</b>	<b>102,470.94</b>
JANET WIDMANN	201803	Director Pay	697.50		410.00	23,250.00
	201806	Q2 Board of Directors fees charged to Director Pay	723.97		667.00	723.97
		Q2 Board of Directors fees charged to the Utility.			23,408.47	667.00
	201809	Board of Directors Pay (3 percent)	733.50			23,408.47
		Board of Directors Pay (97 percent)			23,716.50	733.50
	201812	4th Quarter Director Payment	588.21	2,143.00	19,018.79	23,716.50
<b>JANET WIDMANN Total</b>			<b>2,743.18</b>	<b>3,220.00</b>	<b>88,286.26</b>	<b>94,249.44</b>
KRISTIANNE BLAKE	201803	Director Pay	994.51		410.00	33,150.54
	201806	Q2 Board of Directors fees for Non Util Director Pay	1,022.13		667.00	1,022.13
		Q2 Board of Directors fees for Utility			33,048.64	667.00
	201809	Board of Directors Pay (3 percent)	1,032.79			33,048.64
		Board of Directors Pay (97 percent)			33,393.33	1,032.79
	201812	4th Quarter Director Payment	976.36	2,143.00	31,568.97	33,393.33
<b>KRISTIANNE BLAKE Total</b>			<b>4,026.79</b>	<b>3,220.00</b>	<b>129,756.97</b>	<b>137,002.76</b>
MARC F RACICOT	201803	Director Pay	697.50		410.00	23,250.00
	201806	Q2 Board of Directors fees charged to Director Pay	723.97		667.00	723.97
		Q2 Board of Directors fees charged to the Utility.			23,408.47	667.00
	201809	Board of Directors Pay (3 percent)	688.50			23,408.47
		Board of Directors Pay (97 percent)			22,261.50	688.50
	201812	4th Quarter Director Payment	678.21	2,143.00	21,928.79	22,261.50
<b>MARC F RACICOT Total</b>			<b>2,788.18</b>	<b>3,220.00</b>	<b>89,741.26</b>	<b>95,743.44</b>
R JOHN TAYLOR	201803	Director Pay	895.19		410.00	29,839.82
	201806	Q2 Board of Directors fees charged to Director Pay	879.14		667.00	879.14
		Q2 Board of Directors fees charged to the Utility.			28,425.56	667.00
	201809	Board of Directors Pay (3 percent)	891.14			28,425.56
		Board of Directors Pay (97 percent)			28,813.56	891.14
	201812	4th Quarter Director Payment	833.38	643.00	26,945.88	28,813.56
<b>R JOHN TAYLOR Total</b>			<b>3,488.86</b>	<b>1,720.00</b>	<b>112,719.63</b>	<b>117,938.48</b>
REBECCA A KLEIN	201803	Director Pay	405.00		410.00	13,500.00
	201806	Q2 Board of Directors fees for Non Util Director Pay	385.56		667.00	385.56
		Q2 Board of Directors fees for Utility			12,466.56	667.00
	201809	Board of Directors Pay (3 percent)	396.00			12,466.56
		Board of Directors Pay (97 percent)			12,804.00	396.00
	201812	4th Quarter Director Payment	340.71	2,143.00	11,016.29	12,804.00
<b>REBECCA A KLEIN Total</b>			<b>1,527.27</b>	<b>3,220.00</b>	<b>48,971.85</b>	<b>53,719.12</b>
SCOTT H MAW	201803	Director Pay	180.00		410.00	6,000.00
	201806	Board of Director Fees charged to Non Director Pay	161.38		667.00	161.38
		Board of Director Fees charged to the Utility			5,217.94	667.00
	201809	Board of Directors Pay (3 percent)	171.00			5,217.94
		Board of Directors Pay (97 percent)			5,529.00	171.00
	201812	4th Quarter Director Payment	115.71	2,143.00	3,741.29	5,529.00
<b>SCOTT H MAW Total</b>			<b>628.09</b>	<b>3,220.00</b>	<b>19,888.23</b>	<b>23,748.32</b>
(blank)	201805	Non Employee Director Stock Issuance	24,137.65		780,450.83	804,588.48
<b>(blank) Total</b>			<b>24,137.65</b>		<b>780,450.83</b>	<b>804,588.48</b>
<b>Grand Total</b>			<b>48,180.05</b>	<b>27,480.00</b>	<b>1,579,303.81</b>	<b>1,654,963.86</b>
					payments related to HydroOne transaction	16,978.50
						<b>1,671,942.36</b>

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
<b>TOTAL QUARTERLY PAYMENTS</b>	\$ 106,281.76	\$ 138,802.76	\$ 117,006.18	\$ 52,685.31	\$ 22,901.58	\$ 94,935.83	\$ 102,349.44	\$ 116,811.44	\$ 93,418.62	\$ 845,192.92
<b>TOTAL 2018 COMPENSATION</b>	\$ 184,000.00	\$ 213,753.32	\$ 195,000.00	\$ 185,500.00	\$ 175,500.00	\$ 172,500.00	\$ 180,000.00	\$ 194,689.04	\$ 171,000.00	\$ 1,671,942.36

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								
Jan 11 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Feb 1 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Feb 1 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Feb 1 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 1 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Feb 1 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Feb 1-2 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 19 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2018 Div 3&O taxes withheld for 1st Quarter	\$ (393.93)	-	\$ (448.32)	\$ (209.90)	\$ (93.72)	\$ (353.52)	\$ (371.25)	\$ (451.16)	\$ (393.50)	\$ (2,715.30)
<b>TOTAL</b>	\$ 25,356.07	\$ 33,150.54	\$ 28,051.68	\$ 13,290.10	\$ 5,906.28	\$ 22,896.48	\$ 24,378.75	\$ 29,388.66	\$ 22,856.50	\$ 205,275.06

Scott Maw elected to take his full retainer in stock

2-12-07



**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
<b>TOTAL QUARTERLY PAYMENTS</b>	\$ 106,281.76	\$ 138,802.76	\$ 117,006.18	\$ 52,685.31	\$ 22,901.58	\$ 94,935.83	\$ 102,349.44	\$ 116,811.44	\$ 93,418.62	\$ 845,192.92
<b>TOTAL 2018 COMPENSATION</b>	\$ 184,000.00	\$ 213,753.32	\$ 195,000.00	\$ 185,500.00	\$ 175,500.00	\$ 172,500.00	\$ 180,000.00	\$ 194,689.04	\$ 171,000.00	\$ 1,671,942.36

**Q2 2018**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								\$ 5,000.00
April 29 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
May 10 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
May 10 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
May 10 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 10 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 10 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
May 10 - Annual Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
May 10-11 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - June 2018 Div		\$ 938.33						\$ 2,047.26		\$ 2,985.59
Stock Issuance Fractional Share	\$ 49.44	\$ 49.44	\$ 49.44	\$ 19.12	\$ 46.32	\$ 49.44	\$ 49.44	\$ 49.44	\$ 49.44	\$ 411.52
3&O taxes withheld for 2nd Quarter	\$ (1,533.75)	-	\$ (1,596.47)	\$ (2,175.15)	\$ (2,345.88)	\$ (1,500.32)	\$ (1,518.75)	\$ (1,575.63)	\$ (1,500.49)	\$ (13,746.44)
<b>TOTAL</b>	\$ 25,765.69	\$ 34,737.77	\$ 28,452.97	\$ 11,343.97	\$ 3,700.44	\$ 23,299.12	\$ 24,780.69	\$ 28,396.07	\$ 23,298.95	\$ 203,775.67

Scott Maw elected to take his full retainer in stock

2-12-08

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 106,281.76</b>	<b>\$ 138,802.76</b>	<b>\$ 117,006.18</b>	<b>\$ 52,685.31</b>	<b>\$ 22,901.58</b>	<b>\$ 94,935.83</b>	<b>\$ 102,349.44</b>	<b>\$ 116,811.44</b>	<b>\$ 93,418.62</b>	<b>\$ 845,192.92</b>
<b>TOTAL 2018 COMPENSATION</b>	<b>\$ 184,000.00</b>	<b>\$ 213,753.32</b>	<b>\$ 195,000.00</b>	<b>\$ 185,500.00</b>	<b>\$ 175,500.00</b>	<b>\$ 172,500.00</b>	<b>\$ 180,000.00</b>	<b>\$ 194,689.04</b>	<b>\$ 171,000.00</b>	<b>\$ 1,671,942.36</b>

**Q3 2018**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								\$ 5,000.00
July 12 - Special Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
July 30 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Aug 15 - Audit Mtg		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Aug 15 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Aug 15 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Aug 15 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 15 - Comp Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Aug 16 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Aug 15 & 17 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Sep 2018 Div		\$ 976.12						\$ 2,129.70		\$ 3,105.82
B&O taxes withheld for 4th Quarter	\$ (431.25)	-	\$ (505.27)	\$ (234.42)	\$ (115.14)	\$ (374.80)	\$ (416.25)	\$ (473.92)	\$ (395.72)	\$ (2,946.77)
<b>TOTAL</b>	<b>\$ 28,318.75</b>	<b>\$ 36,226.12</b>	<b>\$ 30,994.73</b>	<b>\$ 14,765.58</b>	<b>\$ 7,384.86</b>	<b>\$ 24,375.20</b>	<b>\$ 27,333.75</b>	<b>\$ 31,030.78</b>	<b>\$ 25,854.28</b>	<b>\$ 226,284.05</b>

Scott Maw elected to take his full retainer in stock

2-12-09

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 106,281.76</b>	<b>\$ 138,802.76</b>	<b>\$ 117,006.18</b>	<b>\$ 52,685.31</b>	<b>\$ 22,901.58</b>	<b>\$ 94,935.83</b>	<b>\$ 102,349.44</b>	<b>\$ 116,811.44</b>	<b>\$ 93,418.62</b>	<b>\$ 845,192.92</b>
<b>TOTAL 2018 COMPENSATION</b>	<b>\$ 184,000.00</b>	<b>\$ 213,753.32</b>	<b>\$ 195,000.00</b>	<b>\$ 185,500.00</b>	<b>\$ 175,500.00</b>	<b>\$ 172,500.00</b>	<b>\$ 180,000.00</b>	<b>\$ 194,689.04</b>	<b>\$ 171,000.00</b>	<b>\$ 1,671,942.36</b>

**Q4 2018**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								\$ 5,000.00
Nov 5 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Nov 19 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Nov 19 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	absent	\$ 4,500.00
Nov 19 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Nov 19 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Nov 19 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			absent	\$ 4,500.00
Nov 19 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
December 6 - Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ 12,000.00
Deferred - Dec 2018 Div B&O taxes withheld for 4th Quarter	\$ (408.75)	\$ 938.33	\$ (493.20)	\$ (214.34)	\$ (90.00)	\$ (384.97)	\$ (393.75)	\$ (426.33)	\$ (341.11)	\$ (2,752.45)
<b>TOTAL</b>	<b>\$ 26,841.25</b>	<b>\$ 34,688.33</b>	<b>\$ 29,506.80</b>	<b>\$ 13,285.66</b>	<b>\$ 5,910.00</b>	<b>\$ 24,365.03</b>	<b>\$ 25,856.25</b>	<b>\$ 27,995.93</b>	<b>\$ 21,408.89</b>	<b>\$ 209,858.14</b>

Scott Maw elected to take his full retainer in stock

2-12-18

2.12-11

**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2018**

**Board Meeting Costs:**

		<u>2018</u>	
Charged to 930200	MR-BOD-2	\$ 46,324.85	✓
Charged to 920000	MR-BOD-2	\$ -	
Charged to non-utility	MR-BOD-2	\$ 34,521.32	
<b>Total Utility exp to be shared 50/50</b>	MR-BOD-2	<u>\$ 80,846.17</u>	✓
	50/50	\$ 40,423.09	
		\$ (34,521.32)	
<b>Amount to move to non-utility</b>		<u>\$ 5,901.76</u>	

Allocated to Washington Electric

		<u>2018</u>	
70.135%	E - Note 7		
68.595%	E - Note 4	\$ (2,839)	✓

Allocated to Washington Gas

		<u>2018</u>	
20.549%	E - Note 7		
72.272%	G - Note 4	\$ (876)	✓

Allocated to Idaho Electric

		<u>2018</u>	
70.135%			
31.405%	E - Note 4	\$ (1,300)	

Allocated to Idaho Gas

		<u>2018</u>	
20.549%			
27.728%	G - Note 4	\$ (336)	

Allocated to Oregon

		<u>2018</u>	
9.316%	E - Note 7	\$ (550)	
		\$ (5,901)	

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Sum of Transaction Amount	Accounting Yr	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2018	930200		CD	AA	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Avista Board Dinner Mileage, Avista Board Meetings Mileage, Washington Roundtable Executive Assistant Meeting Mileage, Avista August Board Meeting Preparation	1.64 39.7 1.64 32.7
					215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO SUE FLEMING-SQ CATERED FOR YOU LINDA WILLIAMS-PANERA BREAD #601958 LINDA WILLIAMS-GU CATERING SUE FLEMING-315 MARTINIS & TAPAS REST SUE FLEMING-SEASONS LLC	2782.92 481.24 261.53 1830.34 676.41 1956.9
						GUCKENHEIMER SERVICES LLC	Board of Directors Breakfast - .97 percent SALES TAX	220.38 51.48
						STEAM PLANT KITCHEN & BREWERY GREENBRIAR CATERING	Board of Directors Dinner with Officers/Directors/Spouses/Retired Officers and Directors .97 percent to Utility SALES TAX	2425 129.5
						THE COEUR D ALENE ROBERT LEWIS	Board of Directors dinner at Morris home. BOD meetings - Meals 97 percent Board of Directors meetings	1576.25 3998 895.91
					220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-THE HISTORIC DAVENPORT LINDA WILLIAMS-ALPHA OMEGATOURS&CHARTER	233.54 175.34 648.05
						THE COEUR D ALENE	BOD meetings - Transportation 97 percent	772.12
					230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-THE HISTORIC DAVENPORT SUE FLEMING-COEUR D ALENE RESORT LINDA WILLIAMS-COEUR D ALENE RESORT	3101.75 1382.55 3.69 985
						THE COEUR D ALENE	BOD meetings - Lodging 97 percent	9675.75
					235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-APPLEWAY FLORIST & GREEN SUE FLEMING-ZAG SHOPGONZGA UNIT #1296 SUE FLEMING-TARGET 00028571	770.18 225.04 390.47 280.3 126.51
						Fleming, Susan Yvonne	Parking, Meeting Regarding August Board Meetings	18
					885 Miscellaneous	ADVENTURES IN ADVERTISING	Tips, Avista Board Meetings SALES TAX Freight on Lanterns Lanterns for Board of Directors and Officers	5 37.87 43.89 391.4
						CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-LOOKOUT PASS SKI & REC LINDA WILLIAMS-LOOKOUT PASS SKI & RECREA	1977.7 752.06 67.9
						THE COEUR D ALENE	BOD meetings - Audio Visual needs 97 percent BOD meetings - Parking 97 percent BOD meetings - Cruise 97 percent	927.57 698.4 3257.73
						GONZAGA UNIVERSITY	Deposit for rental of center for Board Dinner	600
					010 General Services	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	921.5
					838 Fees - General	GONZAGA UNIVERSITY	Deposit for Bozarth Mansion for Board dinner 97 percent	485
	930200 Total							46324.85
	426500		ZZ	ZZ	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Employee Celebration Mileage, Executive Area Celebration	5.45 2.73
					215 Employee Business Meals	Deubel, Debbie D	Meals, Supplies for Patty Wood's retirement party	29.47
	426500 Total							37.65
	426100		ZZ	ZZ	885 Miscellaneous	HANNA & ASSOCIATES INC	Career Connect event supplies.	50
	426100 Total							50
	417120		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB LINDA WILLIAMS-OPC WA DEPT. OF REVENUE LINDA WILLIAMS-WA DEPT. OF REVENUE LINDA WILLIAMS-WA SECRETARY OF STATE	200 7.45 298 420
						CT CORPORATION	Registered Agent Fee for Avista Energy. Registered Agent Fee for Salix.	170.99 316.1
					885 Miscellaneous	SECRETARY OF STATE	Filing of Articles of Incorporation for AM&D	30
	417120 Total							1442.54
	417100		ZZ	ZZ	210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC Fleming, Susan Yvonne	Board of Directors Lunch - the cost per person was reached with dinner at the Steam Plant to 100 percent of this would be charged to non-utility. Mileage, EWI Communications Committee Meeting Mileage, EWI General Meeting Mileage, EWI Past Presidents Meeting Mileage, EWI Event Volunteer Clothe a Child	371.25 19.09 52.33 20.71 2.18
					215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO SUE FLEMING-SQ CATERED FOR YOU LINDA WILLIAMS-PANERA BREAD #601958 LINDA WILLIAMS-GU CATERING SUE FLEMING-315 MARTINIS & TAPAS REST SUE FLEMING-SEASONS LLC SUE FLEMING-TOTAL WINE AND MORE 1408	86.07 14.89 8.09 57.54 337.89 1118.78 1080.67
						EWI OF SPOKANE	Meals for Marian Durkin and Karen Feltes for EWI Firm Night	80
						GUCKENHEIMER SERVICES LLC	Board of Directors Breakfast - .03 percent SALES TAX The food limit was reached for the day with dinner at the Steam Plant. The entire meal will be charged to non-utility	6.82 19.73 220
						STEAM PLANT KITCHEN & BREWERY	Non Utility - .03 for Officers and Directors and the remaining for non-essential guests. SALES TAX	5586.9 740.25
						GREENBRIAR CATERING	SALES TAX	4
						THE COEUR D ALENE	Board of Directors dinner at Morris home. BOD meetings - Meals 3 percent plus overage.	648.75 4160.02

2.12-12

2018	417100	ZZ	ZZ	215 Employee Business Meals	ROBERT LEWIS	Board of Directors meetings - 3%	27.71
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	7.22
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	5.42
						LINDA WILLIAMS-ALPHA OMEGATOURS&CHARTER	20.05
					THE COEUR D ALENE	BOD meetings - Transportation 3 percent	23.88
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	95.93
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	104.33
						LINDA WILLIAMS-COEUR D ALENE RESORT	15
					THE COEUR D ALENE	BOD meetings - Lodging 3 percent plus overage for allowed amount	14931.56
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	23.82
						LINDA WILLIAMS-THE DAVENPORT GRAND HO	6.95
						LINDA WILLIAMS-APPLEWAY FLORIST & GREEN	12.08
						SUE FLEMING-ZAG SHOPGONZGA UNIT #1296	8.67
						LINDA WILLIAMS-SUCCESSORIES	1465
						SUE FLEMING-TARGET 00028571	3.92
						LINDA WILLIAMS-AMZN MKTP US M65TR3KE1	52.05
					Fleming, Susan Yvonne	Parking, EWI General Meeting	16
				830 Dues	EWI OF SPOKANE	2ND QUARTER DUES-2018	120
						Dues for Sue Fleming	120
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	1.17
						Lanterns for Board of Directors and Officers - 3% to non-utility	12.1
						Freight on Lanterns - 3% to non-utility	1.36
					CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	61.05
						LINDA WILLIAMS-IN EXECUTIVE WOMEN INTER	235
						LINDA WILLIAMS-LOOKOUT PASS SKI & RECREA	23.26
						LINDA WILLIAMS-LOOKOUT PASS SKI & RECREA	2.1
						LINDA WILLIAMS-EXECUTIVE WOMENS INTERNAT	355
					EWI OF SPOKANE	1/2 page ad for EWI	410
					THE COEUR D ALENE	BOD meetings - Cruise 3 percent	100.75
						BOD meetings - Parking 3 percent	21.6
						BOD meetings - Audio Visual needs 3 percent	28.68
				010 General Services	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	28.5
				838 Fees - General	GONZAGA UNIVERSITY	Deposit for Bozarth Mansion for Board Dinner 3 percent	15
				417100 Total			32991.13
2018 Total							80846.17
Grand Total							80846.17

2.12-13

Avista Utilities  
 Miscellaneous Adjustment - Removal of Non-Utility Transactions  
 For the Twelve Months Ended December 31, 2018

Sum of Transaction Amount	Service CD	Jurisdiction											Grand Total			
		AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR		WA		
501200																120
506000																87.2
535000																4.35
539000																60.99
545000																17.95
546000																403.27
557000																1785.69
560000																1586.12
566000																311.97
580000																725.04
586000																98.3
588000																454.83
593000																1247.95
870000																1245.03
874000																50
878000																58.95
879000																16.75
880000																40
892000																50
893000																58.95
902000																16.75
905000																40
908000																874.2
909000																1905.58
910000																1149.52
921000																50
923000																75
925100																50
930200																84.12
935000																1918.43
Grand Total																38664.34
																5864.37
																5947.17
																3083.34
																8461.67
																1247.95
																1295.03
																3504.67
																40
																874.2
																9013.25
																1274.52
																79270.51

2.12-14

Avista Utilities  
 Miscellaneous Adjustment - Removal of Non-Utility Transactions  
 For the Twelve Months Ended December 31, 2018

Sum of Transaction Amount	Ferc	Service		Jurisdiction										Grand Total		
		CD	AA	AN	ID	WA	ED	ID	WA	GD	AA	AN	ID		OR	WA
501200																120.00
506000																87.20
535000																4.35
539000																60.99
545000																17.95
546000																403.27
557000																1,785.69
560000																1,586.12
566000																311.97
580000																725.04
586000																98.30
588000																2,947.81
593000																50.00
870000																58.95
874000																16.75
878000																50.00
879000																225.00
880000																4,038.27
892000																125.00
893000																50.00
902000																84.12
905000																1,918.43
908000																1,648.48
909000																5,603.21
910000																80.85
921000																7,827.30
923000																147.88
925100																6,809.00
930200																29,457.58
935000																12,891.00
<b>Grand Total</b>																<b>79,270.51</b>

Electric - 12.2018		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
501200	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
506000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
535000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
539000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
545000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
546000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
557000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
560000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
566000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
580000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
586000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
588000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
593000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
870000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
874000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
878000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
879000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
880000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
892000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
893000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
902000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	100%	0%	0%	0%	0%
905000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	100%	0%	0%	0%	0%
908000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	100%	0%	0%	0%	0%
909000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	100%	0%	0%	0%	0%
910000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	100%	0%	0%	0%	0%
921000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
923000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
925100	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
930200	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%
935000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	100%	0%	0%	0%	0%

Prep by: \_\_\_\_\_  
 Date: 2/27/2019 Mgr. Review: \_\_\_\_\_

2-12-15



GAS - 12.2018

	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	
501200	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
506000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
535000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
539000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
545000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
546000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
557000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
560000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
566000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
580000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
586000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
588000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
593000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
870000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
874000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
878000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
879000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
880000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
892000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
893000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
902000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
905000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
908000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
909000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
910000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
921000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
923000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
925100	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
930200	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
935000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%

WA Electric - 12.2018

	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
501200	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
508000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
535000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
539000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
545000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
546000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
557000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
560000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
566000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%
580000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
586000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
588000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
593000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
870000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
874000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
878000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
879000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
880000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
892000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
893000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%
902000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%
905000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%
908000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%
909000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%
910000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%
921000	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%
923000	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%
925100	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%
930200	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%
935000	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%

2.12-16

WA GAS - 12.2018

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	
x	501200	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	506000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	535000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	539000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	545000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	546000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	557000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	560000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	566000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
	580000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	586000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	588000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	593000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	870000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	874000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	878000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	879000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	880000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	892000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	893000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
	902000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
	905000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
	908000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
	909000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
	910000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
	921000	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
	923000	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
	925100	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
	930200	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
	935000	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
501200	\$ -	\$ -	\$ -	\$ -	\$ 78.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.47
506000	\$ -	\$ -	\$ -	\$ -	\$ 57.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57.02
535000	\$ -	\$ -	\$ -	\$ -	\$ 2.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.84
539000	\$ -	\$ -	\$ -	\$ -	\$ 39.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39.88
545000	\$ -	\$ -	\$ -	\$ -	\$ 11.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.74
546000	\$ -	\$ -	\$ -	\$ -	\$ 263.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263.70
557000	\$ -	\$ -	\$ -	\$ -	\$ 1,167.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167.66
560000	\$ -	\$ -	\$ -	\$ -	\$ 1,037.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037.16
566000	\$ -	\$ -	\$ -	\$ -	\$ 204.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204.00
580000	\$ -	\$ -	\$ -	\$ -	\$ 491.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491.33
586000	\$ -	\$ -	\$ -	\$ -	\$ 66.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66.61
588000	\$ -	\$ -	\$ -	\$ -	\$ 308.22	\$ -	\$ 1,245.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,553.25
593000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
893000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902000	\$ -	\$ -	\$ -	\$ -	\$ 51.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51.21
905000	\$ 659.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 659.79
908000	\$ 68.78	\$ 17.53	\$ -	\$ 106.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193.05
909000	\$ -	\$ 1,170.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170.20
910000	\$ 27.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.81
921000	\$ 2,226.96	\$ 232.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,459.29
923000	\$ 71.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71.14
925100	\$ 3,203.59	\$ 13.33	\$ -	\$ -	\$ 85.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,302.66
930200	\$ 5,839.58	\$ 1,296.16	\$ -	\$ 2,194.57	\$ 1,839.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,169.31
935000	\$ 6,201.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,201.74
	<b>18,299.39</b>	<b>2,729.55</b>	<b>-</b>	<b>2,352.52</b>	<b>5,653.39</b>	<b>-</b>	<b>1,295.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,329.88</b>

2.12-17

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
501200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
535000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
539000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
546000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
557000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
566000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
586000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
593000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.56	\$ -	\$ -	\$ -	\$ -	28.56
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.11	\$ -	\$ -	\$ -	\$ -	8.11
878000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	50.00
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.41	\$ 28.26	\$ -	\$ -	\$ 1,149.52	1,211.19
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75.00	75.00
893000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
902000	\$ -	\$ -	\$ -	\$ -	\$ 32.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32.91
905000	\$ 428.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	428.24
908000	\$ 44.64	\$ 11.38	\$ -	\$ 88.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	124.61
909000	\$ -	\$ 759.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	759.52
910000	\$ 18.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18.05
921000	\$ 687.46	\$ 70.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,253.64	\$ -	\$ -	\$ -	\$ -	2,011.30
923000	\$ 21.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21.96
925100	\$ 988.94	\$ 4.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	992.97
930200	\$ 1,802.67	\$ 391.62	\$ -	\$ 629.33	\$ -	\$ -	\$ -	\$ 411.27	\$ -	\$ -	\$ -	\$ -	3,234.90
935000	\$ 1,914.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,914.46
	<u>5,906.42</u>	<u>1,236.75</u>	<u>-</u>	<u>730.82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,735.00</u>	<u>28.26</u>	<u>-</u>	<u>-</u>	<u>1,274.52</u>	<u>10,911.77</u>

✓  
 Variance \$40 - Adj higher  
 immaterial jma

2-12-18

Avista Utilities  
Miscellaneous Adjustment - Removal of Non-Utility Transactions  
For the Twelve Months Ended December 31, 2018

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.  
Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 417 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
506000	506000	ED	AN	210 Employee Auto Mileage	Wiggins, Gregory W	Mileage, Scott Morris Hydro One Leadership meeting, GPSS Staff meeting, Job Profile, meeting with Andy and Thomas	87.2
506000 Total							87.2
588000		ED	AN	215 Employee Business Meals	Gibson, John Z	Meals, Christmas Lunch	185.93
					Arts, Reuben J	Meals, Holiday Lunch for Dispatch Area	161
				235 Employee Misc Expenses	Vandenburg, Brian Robert	Misc, DISCOM Facilitation Appreciation Gift Card	25
					Gibson, John Z	Parking, Christmas Lunch Parking	3.75
					FOLSOM ACE HARDWARE	Misc - Fowler - Xmas parade	78.15
			ID	210 Employee Auto Mileage	Kana, James A	Mileage, Hydro One	90.95
				215 Employee Business Meals	Buiter, Jesse D	Meals, Employee Christmas Breakfast	137.66
					Cox, Holly	Meals, food for office party	53.47
				235 Employee Misc Expenses	Cox, Holly	Misc, Christmas gift for office janitors	25
						Misc, Gift Box for Janitor	45
				830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	2018 DUES	120
					GREATERSANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	755
				890 Office Supplies	Cox, Holly	Office Supplies, Christmas gift for courier	20.87
			WA	215 Employee Business Meals	Blinder, Frank M	Meals, Chamber Luncheon	12
						Meals, Chamber	5
					CORP CREDIT CARD	ANGELA SMITH-AMYS DONUTS	48
					Gibbs, Alicia Gfeller	Meals, Retirement food	61.61
					Smith, Angela Jo	Meals, BBQ supplies for Paula's Retirement	188.47
						Meals, drinks for retirement BBQ	31.63
				235 Employee Misc Expenses	OTHELLO COMMUNITY HOSPITAL	Dennis Vermilion Visit - Hydro One purchase, Othello City Hall	62
					CORP CREDIT CARD	CODY MYERS-FLOWERS BY PAUL	64.13
					DEER PARK CHAMBER OF COMMERCE	50/50	170
					STORY HARDWARE INC	50/50 Donation	19
				830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 50/50	60
					CHEWELAH CHAMBER OF COMMERCE	Chewelah Chamber of Commerce membership fee	220
					GREATERSANDPOINT CHAMBER OF COMMERCE	Dues 50/50	82.5
					DEER PARK ROTARY CLUB	SPONSORSHIP 50/50	90
				885 Miscellaneous	CORP CREDIT CARD	CODY MYERS-AVAS FLOWERS	58.43
				890 Office Supplies	Gibbs, Alicia Gfeller	Office Supplies, Retirement	28.29
					Jones, Amy Kristen	Office Supplies, Holiday Cookies for Dept	41.87
588000 Total							2847.81
870000		GD	AA	215 Employee Business Meals	Webb, Jeffrey Allen	Meals, food for birthday celebration	6.99
				885 Miscellaneous	ADVENTURES IN ADVERTISING	Avista store items as a gift for Dandy Blue Flame Drawing	51.96
870000 Total							58.95
880000		GD	AA	215 Employee Business Meals	Mourin, Carrie Ann	Meals, Holiday celebration - 4th floor	49.98
				235 Employee Misc Expenses	Wueshoff, Kenneth R	Misc, Dons Retirement Party	18.99
			AN	885 Miscellaneous	(blank)	Gift Cert 5094	40
			ID	215 Employee Business Meals	CORP CREDIT CARD	JOYCE CARDWELL-SQ GROSS DONUTS CD	48.97
					(blank)	Gross Donuts - Joyce C. - Safety meeting	25.23
				830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 50/50	15
						2018 DUES	30
					GREATERSANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	755
				215 Employee Business Meals	Taylor, Brian A	Meals, Deposit for Jeff and Alan Retirement	300
					AUNTIE CAROLS HAWAIIAN CAFE & CATERING LLC	CHRISTMAS LUNCH	640
					Cole, Philip O	Meals, Holiday meeting	17.9
				235 Employee Misc Expenses	Taylor, Brian A	Misc, Operator's Retirement and United Way Event	500
					Tyree, Michèle Helene	Misc, Farewell Gift and Refreshments	67.69
					Cole, Philip O	Parking, Holiday meeting	20
				830 Dues	ROSEBURG AREA CHAMBER OF COMMERCE	DUES	210
						RACCS 2018 MEMB MEETING LUNCHEONS - JEFF SCHWENDENER	150
				215 Employee Business Meals	Botello, Bethany Joy	Meals, Jim Jensen retirement party	52.37
						Meals, DONUTS FOR NPL CREW	64.39
						Meals, DONUTS FOR NPL CREWS	52.85
				235 Employee Misc Expenses	Mair, Timothy G	Meals, retirement meal - film / sonia	33.24
				825 Donations	Nelson, Kristie Jo	Misc, DECORATIONS FOR OFFICE CHRISTMAS TREE	26.16
					(blank)	GIFT CERT 9107	50
				830 Dues	COLVILLE CHAMBER OF COMMERCE	COLVILLE SHAMBER OF COMMERCE MEMBERSHIP DUES	192.5
				885 Miscellaneous	CORP CREDIT CARD	CRAIG BUCHANAN-PP MOSES LAKE GOLF CLUB	53.01
					SKAMANIA COUNTY CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP	150
					(blank)	Gift Cert 9347	50
						GIFT CERT 9415	75
						GIFT CERT 9510-9516	350
880000 Total							4038.27
905000		CD	AA	210 Employee Auto Mileage	Sheldon, Samantha Lee	Mileage, Employee Retirement gift (one way)	6.21
						Mileage, Employee Retirement Supplies and food (round trip)	3.21
						Mileage, New Hire Graduation cake pick up (round trip)	4.29
						Mileage, United Way Meeting	3.48
					Gherina, Amanda R	Mileage, United Way	232.74
				235 Employee Misc Expenses	Wagner, Jacqueline Zelmantz	Mileage, deliver donation check in Pullman	39.24
					CORP CREDIT CARD	DARRIN BELGARDE-SUNSET FLORIST & GREENHOU	71.76
					Gibbs, Alicia Gfeller	Misc, Employee Get Well Bouquet	3.26
					Yoder, James R	Misc, GIFT CARD FOR CUSTOMER WMGR APPROVAL	205.95
					Buiter, Debra Ann	Misc, Employee Retirement	55.43
					Kassell, Wendy Marie	Misc, Customer Gift Certificates - Avista Helms \$75.00 gift certs x 2 for 2 different accounts	150
					Bensline, Jessica Marie	Misc, Gift Cards For Safety Drawing	10
				825 Donations	(blank)	GIFT CERT 9118	100
				885 Miscellaneous	(blank)	Gift Cert 8945	40
						Gift Cert 8985	50
						Gift Cert 9051	25
						Gift Cert 9098	25
						GIFT CERT 9240	144
						GIFT CERT 9219	306
						Gift Cert 9270	200
						GIFT CERT 9241	125
						GIFT CERT 9234	50
						GIFT CERT 9218	50
				890 Office Supplies	Gillard, Matthew A	Office Supplies, Christmas lights for Lobby	11.87
905000 Total							1918.43

2.12-19

908000	CD	AA	885 Miscellaneous	(blank)	Gift Cert 8955	200
		AN	210 Employee Auto Mileage	Adams, Susan E	Mileage, Leadership Meeting Hydro One	43.87
		ID	210 Employee Auto Mileage	Schmitt, Sharon E	Mileage, Hayden Chamber	6
			825 Donations	(blank)	Gift Cert 8944	50
					Gift Cert 9360	250
					Gift Cert 9361-9363	150
			885 Miscellaneous	(blank)	Gift Cert 8948 through 8955	300
					GIFT CERT 9426	25
					GIFT CERT 9404-9405	150
					GIFT CERT 9403	250
		WA	210 Employee Auto Mileage	Long, Annette Rene'	Mileage, Travel to Deer Park for Susan at Green House Retirement	25.62
			215 Employee Business Meals	Kelley, Douglas T	Meals, WSDOT presentation valley chamber	21
				Arnhold, Walter E	Meals, Valley Chamber meeting	35
					Meals, Valley Chamber, Meal Frost, Williams	68.7
			235 Employee Misc Expenses	Kelley, Douglas T	Misc, WP Chamber monthly presentation	25
			210 Employee Auto Mileage	Bautista, Victor C	Mileage, Travel to Chamber Meeting	36.3
					Mileage, Travel to Chamber of Commerce Meeting	11.99
908000 Total						1648.48
909000	CD	AN	020 Professional Services	HANNA & ASSOCIATES INC	Donation Sticker community outreach	788.21
					Donation community outreach sticker	465
			825 Donations	(blank)	Holiday cards	600
			885 Miscellaneous	LISA MCCATHREN DESIGN	GIFT CERT 9139	50
				(blank)	GIFT CERT 9233	50
					Gift Cert 9273	25
					GIFT CERT 9238	200
					GIFT CERT 9239	200
					Gift Cert 9272	50
					GIFT CERT 9216-9217	100
					GIFT CERT 9237	50
					GIFT CERT 9401	100
					GIFT CERT 9518	100
					Public Safety Gift Basket	50
					Membership Sponsorship Dawn Donahoo	100
		GD	826 Sponsorships	SIMPLY NORTHWEST INC	Holiday cards	150
			020 Professional Services	WASHINGTON FIRE CHIEFS	Public Safety Gift Basket	25
			885 Miscellaneous	LISA MCCATHREN DESIGN	OUSS SPONSORSHIP - OR - DAWN DONAHOOD	2500
			826 Sponsorships	SIMPLY NORTHWEST INC		
			826 Sponsorships	OREGON UTILITY NOTIFICATION CENTER		
909000 Total						5803.21
921000	CD	AA	210 Employee Auto Mileage	Felles, Karen S	Mileage, AGA and Hydro One	10.7
					Mileage, Hydro One Board Visit	4.91
					Mileage, Hydro One Visit	4.91
					Mileage, Department Christmas party	6.54
			215 Employee Business Meals	Feist, Seth D	Mileage, JUSTC and store for cake	11.45
				Schmedding, BriAnn Christine	LISA LEE-NOTHING BUNDT CAKES 76	18.75
				CORP CREDIT CARD	Meals, AELP Board	18.92
				Felles, Karen S	Meals, Hydro One	17
					Meals, Hydro One - In Flight	8
					Meals, Hydro One - US dollars	91.79
					Meals, Zimmerman Retirement Lunch	277.22
					Meals, Retirement	47
					Meals, Donuts for work	15.51
					Meals, Cake for Dawn, Kirk, and Tony	18.99
					Meals, Donuts for All Team meeting	200
					Meals, Hydro One Summit	8
					Meals, Donuts for training	6.9
					Meals, Donuts for network/feet training	68.6
					Meals, Donuts for Sandpoint Training	28.81
					Meals, Donuts for lineman quiz	82.16
					Meals, Donuts for Colville, Kettle Falls	43.88
					Meals, Donuts for gas crew training	32
					Meals, Donuts for linemen quiz	48.1
					Meals, Donuts for Gas Crew Quiz	25.42
					Meals, Casual Friday donuts for Network crew	36.22
					Meals, Holiday celebration - 4th floor.	113.53
					Meals, donuts and fruit for 4th Quarter Editors' Meeting	12.98
			235 Employee Misc Expenses	Mourin, Carie Ann	KAREN LORENZ-NOTHING BUNDT CAKES 76	112.5
				HappenW, Rachel Marie	Misc, Emp Recog. Gift Card for Matt Sisson	200
				CORP CREDIT CARD	Parking, Diamond Parking-For Avista's United Way Campaign-Day of Action downtown, volunteer	10
				Heagle, Laurie J	Misc. Retirement	21.1
				Steiner, Nolan A	Misc. Flowers for admin day	21.19
				Morris, Lalisha	Misc. Donuts for group	12
				Feist, Seth D	Parking, Avista Sponsored fund raising - Boy scout	13.06
					Misc. Retirement Party	159.82
					Parking, Dinner with Hydro One Communications Team	0
					Misc. Employee recognition - Gift Card for Celena Mook for her work during the United Way Campaign	109.9
					Misc. Team Building - Golf Cart	20
					Misc. Team Building - Golf Balls	30
					Misc. Cake for Karen's 20 years here at Avista	25.48
					Misc. Hydro One Summit - Foreign Transaction Fee	0
					Misc. Hydro One Summit - Baggage Fee	0
					Misc. Hydro One Summit - Gasoline	0
					Parking, Hydro One Summit	0
					Misc. Recognition for Haley Sumner Visa Gift Card	50
			825 Donations	(blank)	GIFT CERT 9303	50
			830 Dues	CORP CREDIT CARD	LINDA WILLIAMS-MONTANA CHAMBER OF COM	20
			885 Miscellaneous	(blank)	GIFT CERT 9309	50
					John Emerson retirement reception Feb18	456.5
					GUCKENHEIMER SERVICES LLC	1000
					REAL ESTATE WORKING FUND	
			890 Office Supplies	CORP CREDIT CARD	REBECCA& GARDNER-TLF APPLEWAY FLORIST AND	114.22
			205 Airfare	Felles, Karen S	Airfare, American 0012126833081, Hydro One all in US Dollars	277.58
					Airfare, Delta 0052328029894, Hydro One Summit	0
			925 Rental Expense - Other	Scribner, Montgomery James	PRE GAME SOCIAL HEMM BALLROOM SOUTH RENTAL	400
			220 Employee Car Rental	GONZAGA UNIVERSITY	Car Rental, Hydro One Summit	0
			230 Employee Lodging	Scribner, Montgomery James	Lodging, HI Marriott USD on Credit Card	216.33
				Felles, Karen S	Lodging, Hydro One Summit	0
				Scribner, Montgomery James	Meals, DJ Kinservik - Retirement Expenses	77.7
		AN	215 Employee Business Meals	Inman, Mary Ann	Misc. DJ Kinservik - Retirement Expenses	33.13
			235 Employee Misc Expenses	Inman, Mary Ann	Misc. Renee Welch Retirement	25
					Misc. DJ Kinservik - Retirement Gift	300
					Retirement Cards	2530
	GD	AA	885 Miscellaneous	HELVETICKA INC		

2-12-20

921000	GD	OR	830 Dues	ROSEBURG AREA CHAMBER OF COMMERCE	DUES	232.5
921000 Total						7827.3
930200	CD	AA	215 Employee Business Meals	Vermillion, Dennis P Pendergraft, Lauren C Hesler, Gregory Curtis	Meals, AEL&P Board Meetings Meals, Department Lunch for service recognition for Karen Eastwood retirement Meals, Legal/Compliance Christmas Gathering Meals, Claims Department Christmas Lunch	259.24 170.22 118.4 110.6
			235 Employee Misc Expenses	CORP CREDIT CARD	LENA FUNSTON-LIBERTY PARK FLORIST LINDA WILLIAMS-APPLEWAY FLORIST & GREEN Parkina, Parking for United Way event	161.99 390.47 4.2
			825 Donations	Vermillion, Dennis P Schlect, Edward D Pendergraft, Lauren C CORP CREDIT CARD (blank)	Misc, Gifts for Innovation Station core team Misc, Gift Card for Karen Eastwood service recognition/retirement CATHERINE D COOPER-SAFEWAY STORE0032557 GIFT CERT 9110 GIFT CERT 9111 GIFT CERT 9112 GIFT CERT 9109 GIFT CERT 9108 GIFT CERT 9113	88.94 112.52 100 25 25 25 25 25
			880 Materials & Equipment	Schlect, Edward D	Materials, Gift for Consultant (Pease)	28
			885 Miscellaneous	CORP CREDIT CARD	CHRIS RILE-RITTERS FLORIST & NURSERY CATHERINE D COOPER-WWWHEELSPORTSPOKANE.COM PHOTO EXCURSION-RETIREMENT FROM BOARD	109.89 120 7275
			826 Sponsorships	JOHN F KELLY GONZAGA UNIVERSITY	Sponsorship	1500
			205 Airfare	Vermillion, Dennis P	Airfare, Alaska 0272175738959, Airfare to Juneau - No Receipt - see credit card statement Airfare, AEL&P Board Meetings Car Rental, AEL&P Board Meetings	642.8 498.41 55.45
			220 Employee Car Rental	Vermillion, Dennis P	Lodging, AEL&P Board Meetings	234.08
			230 Employee Lodging	Vermillion, Dennis P	Mileage, Mileage to Moses Lake For 811 golf tournament and back	54.5
			210 Employee Auto Mileage	Mullins, Deana Kay	Taking Down Christmas Lights	79.57
			215 Employee Business Meals	WAFFLES N' MORE	DONATION	2000
			825 Donations	INLAND EMPIRE UTILITY	IDWA DUES	275
			830 Dues	LEWIS CLARK VALLEY CHAMBER OF COMMERCE	Wallace Christmas Lights	22.39
			885 Miscellaneous	BUILDING MAINT NW MINE SUPPLY	Mileage, Post Falls and Spokane for NILT and Merger Closure Meetings Mileage, Spokane Avista for Merger Closure Meeting	144.97 117.72
			210 Employee Auto Mileage	Tatko, Michael Robert	Meals, Lewis-Clark Valley Chamber of Commerce Natural Resources Committee Luncheon Meals, Hydro One/Avista Closure Discussion Meals, Lewis-Clark Valley Chamber Natural Resources Committee Luncheon	33.13 7.41 11.44
			215 Employee Business Meals	Tatko, Michael Robert	2018 ANNUAL DUES 2018 ANNUAL DUES 2017 ANNUAL DUES 2017 LEGISLATIVE FORUM CDA CHAMBER 2017 ANNUAL MEETING GOVNR OTTER ADDRESS 2018 ANNUAL DUES 2018 MONTHLY UPBEAT BREAKFAST TICKETS Dues - 2018 2018 DUES DUES-2018 2018 DUES ID DUES 2018 MEMBERSHIP DUES-Post Falls Chamber Gift Cert 9269 ID DUES AND SPON Split between ID DUES and SPON for Grangeville Chamber of Commerce	275 30 20 10 60 20 2124.5 102 325 75 62.5 137.5 100 25 900 50 135
			830 Dues	RATHDRUM AREA CHAMBER OF COMMERCE SPIRIT LAKE CHAMBER OF COMMERCE BAYVIEW CHAMBER OF COMMERCE COEUR D ALENE CHAMBER OF COMMERCE	2018 ANNUAL DUES 2018 ANNUAL DUES 2017 ANNUAL DUES 2017 LEGISLATIVE FORUM CDA CHAMBER 2017 ANNUAL MEETING GOVNR OTTER ADDRESS 2018 ANNUAL DUES 2018 MONTHLY UPBEAT BREAKFAST TICKETS Dues - 2018 2018 DUES DUES-2018 2018 DUES ID DUES 2018 MEMBERSHIP DUES-Post Falls Chamber Gift Cert 9269 ID DUES AND SPON Split between ID DUES and SPON for Grangeville Chamber of Commerce	275 30 20 10 60 20 2124.5 102 325 75 62.5 137.5 100 25 900 50 135
			885 Miscellaneous	HAYDEN CHAMBER OF COMMERCE POST FALLS CHAMBER OF COMMERCE GOLDENDALE CHAMBER OF COMMERCE HISTORIC WALLACE CHAMBER OF COMMERCE OROFINO CHAMBER OF COMMERCE KAMIAH CHAMBER OF COMMERCE POST FALLS AREA CHAMBER OF COMMERCE (blank)	2018 ANNUAL DUES 2018 ANNUAL DUES 2017 ANNUAL DUES 2017 LEGISLATIVE FORUM CDA CHAMBER 2017 ANNUAL MEETING GOVNR OTTER ADDRESS 2018 ANNUAL DUES 2018 MONTHLY UPBEAT BREAKFAST TICKETS Dues - 2018 2018 DUES DUES-2018 2018 DUES ID DUES 2018 MEMBERSHIP DUES-Post Falls Chamber Gift Cert 9269 ID DUES AND SPON Split between ID DUES and SPON for Grangeville Chamber of Commerce	275 30 20 10 60 20 2124.5 102 325 75 62.5 137.5 100 25 900 50 135
			826 Sponsorships	GRANGEVILLE CHAMBER OF COMMERCE	Mileage, GSI Board Meeting Mileage, Gonzaga Business Dinner Mileage, Gonzaga Presidential Speaker Series Mileage, Gonzaga Board of Trustees Meeting Mileage, Gonzaga Leadership Dinner Speaker Mileage, Gonzaga Annual Review Meeting Mileage, Gonzaga Board Chairs Meeting Mileage, Gonzaga Board Meetings Mileage, GSI Executive Committee Meeting Mileage, Gonzaga Scholarship Luncheon Mileage, Speaker for EWU Celebration Meals, Chamber Natural Resources Committee Lunch Meals, Gonzaga Board Meetings Parking, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tps, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asocin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	7.1 2.73 1.09 1.09 2.73 4.36 1.09 43.82 1.84 1.09 1.84 14.03 196.42 9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			210 Employee Auto Mileage	Morris, Scott L	Mileage, GSI Board Meeting Mileage, Gonzaga Business Dinner Mileage, Gonzaga Presidential Speaker Series Mileage, Gonzaga Board of Trustees Meeting Mileage, Gonzaga Leadership Dinner Speaker Mileage, Gonzaga Annual Review Meeting Mileage, Gonzaga Board Chairs Meeting Mileage, Gonzaga Board Meetings Mileage, GSI Executive Committee Meeting Mileage, Gonzaga Scholarship Luncheon Mileage, Speaker for EWU Celebration Meals, Chamber Natural Resources Committee Lunch Meals, Gonzaga Board Meetings Parking, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tps, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asocin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	7.1 2.73 1.09 1.09 2.73 4.36 1.09 43.82 1.84 1.09 1.84 14.03 196.42 9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			215 Employee Business Meals	Tatko, Michael Robert	Meals, Chamber Natural Resources Committee Lunch Meals, Gonzaga Board Meetings Parking, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tps, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asocin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	14.03 196.42 9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			235 Employee Misc Expenses	Morris, Scott L	Mileage, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tps, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asocin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			825 Donations	(blank)	Mileage, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tps, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asocin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			830 Dues	WILBUR CHAMBER OF COMMERCE WEST PLAINS CHAMBER OF COMMERCE LAKE SPOKANE CHAMBER OF COMMERCE REARDAN AREA CHAMBER OF COMMERCE TEKOA CHAMBER OF COMMERCE PULLMAN CHAMBER OF COMMERCE LIND CHAMBER OF COMMERCE COLFAX CHAMBER OF COMMERCE DAVENPORT CHAMBER OF COMMERCE ASOTIN CHAMBER OF COMMERCE	Mileage, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tps, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asocin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			880 Materials & Equipment	Kimmel, Paul J	Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			220 Employee Car Rental	Morris, Scott L	Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			230 Employee Lodging	Morris, Scott L	Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05
			020 Professional Services	HANNA & ASSOCIATES INC VP / MI SANDERS COUNTY LEDGER Love, Melissa Guerrero	Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Mileage, 811 Gold Tournament - ML Country Club Mileage, 811 Golf Tournament - ML Country Club	30 55.18 251.36 520.28 113.75 106.25 1413.95 940 16.05 16.05

2.12-21

	ED	AN	210 Employee Auto Mileage	Edwards Vollertsen, Lisa Rose	Mileage, Personal vehicle round trip for charity golf tournament	37.45
	GD	AA	826 Sponsorships	INLAND EMPIRE UTILITY	Sponsorship for 811 AG Expo	180
		OR	210 Employee Auto Mileage	Vincent, Steve L	Sponsorship for IEUCC 811 Contractor Breakfast	650
			235 Employee Misc Expenses	Vincent, Steve L	Mileage, Grants Pass Chamber Government Relations Committee - Avista PGA presentation	30.3
			830 Dues	Tyree, Michelle Helene	Mileage, RHT/Oregon Energy Green company and employee holiday event	9.59
				THE CHAMBER OF MEDFORD / JACKSON COUNTY	Misc, Gift for RHT/Oregon Energy Green company and employee holiday event.	19.99
				UNION COUNTY CHAMBER OF COMMERCE	Misc, Avista & 811 Sponsorship	254
				CENTRAL POINT CHAMBER OF COMMERCE	Annual Membership Dues	613
				ASHLAND CHAMBER OF COMMERCE	CHAMBER DUES	100
				BOARDMAN CHAMBER OF COMMERCE	DUES:CHAMPION	125
				TALENT CHAMBER OF COMMERCE	Ashland Chamber of Commerce Membership Dues	212.5
				THE CHAMBER OF MEDFORD / JACKSON COUNTY	Annual Membership Dues	75
					MEMBERSHIP RENEWAL	50
					DONATION	2287.5
930200 Total			826 Sponsorships			29457.58
935000	CD	AA	020 Professional Services	SENSKE	CHRISTMAS DECOR	5140.4
					CHRISTMAS	2570.2
					CHRISTMAS DECOR INSTALLMENT	5140.4
			215 Employee Business Meals	GUCKENHEIMER SERVICES LLC	GIFT CARDS	40
935000 Total						12891
923000	CD	AA	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-FUNERAL FLOWERS/GIFTS	147.83
			205 Airfare	Storey, Robert C	Airfare, Hydro One Travel	0.05
			840 Freight Costs	FEDEX	International shipping charges to Hydro One.	0
923000 Total						147.88
925100	CD	AA	845 Insurance - Gen Liability	(blank)	TO RECLASS EIM ENTRY DATED 11/29/18 TO CREDIT AELP THEIR PROCEEDS	6659
	AN	AN	885 Miscellaneous	(blank)	Gift Cert 9600	25
	ED	AN	885 Miscellaneous	(blank)	Gift Cert 9068	125
925100 Total						6809
580000	ED	AN	215 Employee Business Meals	James, David C	Meals, Employee Recognition: Marty Gulseth retirement. Food for 30 people. Mascot Pizza	163.39
				Gibson, John Z	Meals, Christmas Lunch for Staff	132
			235 Employee Misc Expenses	CORP CREDIT CARD	LENA FUNSTON-1-800-FLOWERS.COM,INC.	97.96
				James, David C	Misc, Recognition Ross Taylor retirement: Photo booklet	82.23
					Misc, Recognition Ross Taylor retirement: Gift Basket	140.11
					Misc, Employee Recognition: Marty Gulseth Retirement	104.25
				Vandenburg, Brian Robert	Misc, Marty's Retirement Card	5.1
580000 Total						725.04
892000	GD	OR	885 Miscellaneous	(blank)	GIFT CERT 9146	50
	WA		885 Miscellaneous	(blank)	Gift Cert 8324	50
					Gift Cert 9281	25
892000 Total						125
879000	GD	OR	885 Miscellaneous	(blank)	Gift Cert 8839	175
					Gift Cert 9083	50
879000 Total						225
557000	ED	AN	215 Employee Business Meals	Follini, Robert George	Meals, Jennifer Ohm Retirement Lunch and cake for Power Supply	151.46
				Silkworth, Steven George	Meals, Preschedule and RT Holiday Lunch for 8 employees	139.19
				Kalich, Clinton G	Meals, Pend Oreille PUD Holiday Luncheon	1375.94
557000 Total						1785.69
560000	ED	AN	215 Employee Business Meals	Spacek, April Loreen	Meals, Scott Waeples retirement	347.4
				Kirkeby, Curtis A	Meals, Alaska Power Association Meeting with AELP and UAF	41
			235 Employee Misc Expenses	Spacek, April Loreen	Misc, Scott Waeples retirement	19.58
					Tips, Scott Waeples retirement	50
			205 Airfare	Kirkeby, Curtis A	Cab Fare, Alaska Power Association Meeting with AELP and UAF	153.3
			230 Employee Lodging	Kirkeby, Curtis A	Airfare, Alaska 277173053822, Alaska Power Association Meeting with AELP and UAF	653
				Kirkeby, Curtis A	Lodging, Alaska Power Association Meeting with AELP and UAF	321.84
560000 Total						1586.12
539000	ED	AN	210 Employee Auto Mileage	Powell, Kevin D	Mileage, Retirement(hancock)hayden	60.99
539000 Total						60.99
893000	GD	OR	885 Miscellaneous	(blank)	GIFT CERT 9174	50
893000 Total						50
565000	ED	AN	215 Employee Business Meals	CORP CREDIT CARD	AARON ROBISON-TOPGOLF SALT LAKE 025-2	150.1
				Rolstad, Tracy Lowell	AARON ROBISON-SQ CASUAL FRIDAY DONUTS	40
				Finart, Craig Norman	Meals, Lunch for Adam return to school	98.89
				Magruder, Michael A	Meals, Hydro One visit - lunch	0
			235 Employee Misc Expenses		Misc, Donuts to Celebrate Richard Maquire's last day	22.98
565000 Total						311.97
902000	CD	WA	210 Employee Auto Mileage	Butler, Debra Ann	Mileage, Employee Retirement Gathering	74.12
			235 Employee Misc Expenses	Bensline, Jessica Marie	Misc, Gift Cards for Safety Meeting	10
902000 Total						84.12
593000	ED	WA	825 Donations	(blank)	Gift Cert 9345	50
593000 Total						50
878000	GD	WA	035 Workforce - Contract	(blank)	Gift Cert 9354	50
878000 Total						50
586000	ED	AN	880 Materials & Equipment	GUCKENHEIMER SERVICES LLC	Retirement Luncheon	98.3
586000 Total						98.3
535000	ED	AN	235 Employee Misc Expenses	Bean, Jessica Maan Jing Dosono	Misc, water for united way tour	4.35
535000 Total						4.35
874000	GD	AA	235 Employee Misc Expenses	CORP CREDIT CARD	STEVEN SCHACHER-SQ GROSS DONUTS PO	16.75
	OR		235 Employee Misc Expenses	Massev, Jennifer Lynn	Misc, Above and beyond gift cards	30
					Misc, Above and beyond gift card	10
874000 Total						56.75
910000	CD	AA	235 Employee Misc Expenses	CORP CREDIT CARD	KRISTINE MEYER-TLF NEILLS FLOWERS	80.85
910000 Total						80.85
546000	ED	AN	210 Employee Auto Mileage	Dempsey, Thomas Charles	Mileage, Retirement celebration for Gary Neal, Port of Morrow	207.1
			215 Employee Business Meals	Dempsey, Thomas Charles	Meals, Port of Morrow- retirement event for Gary Neal (Port Director). Breakfast for Thomas Dempsey, Greg Rahn, & Steve Vincent.	53.5
					Meals, Travel to Boardman for retirement celebration of Gary Neal- Port of Morrow Director	20.92
			230 Employee Lodging	Dempsey, Thomas Charles	Lodging, Port of Morrow- retirement event for Gary Neal (Port Director). Original receipt missing, so reservation and credit card statement supplied.	121.75
546000 Total						403.27
545000	ED	AN	215 Employee Business Meals	Weisbeck, Robert S	Meals, Doughnuts for Revamp meetings	17.95
545000 Total						17.95
501200	ED	AN	230 Employee Lodging	Frohn, Grea Lewis	Lodging, Lodging Colville xmas party	120
501200 Total						120
Grand Total						79270.51

\* Amounts include removal of Chambers of Commerce dues, some change 50/50 because only way to reach customers. Due to size + time to verify - removed total Chamber/Rotary balances to be conservative. Jma

Prep by: Jma  
 Date: 2/27/2019  
 Mgr. Review: Jma

2-12-22

As Recorded												
Sum of Transaction Amount	Accounting Year	As Recorded	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA										
568000	2018					150.00						150.00
889000	2018										133.72	133.72
874000	2018								317.67			317.67
894000	2018										26	26.00
930200	2018		200.00									200.00
880000	2018									13.56		13.56
887000	2018								183.36			183.36
<b>Grand Total</b>		-	200.00	-	-	150.00	-	-	501.03	13.56	159.72	1,024.31

Corrected												
Sum of Transaction Amount	Accounting Year	Corrected	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA										
568000	2018										150.00	150.00
889000	2018									133.72		133.72
874000	2018				301.92						15.75	317.67
894000	2018									26.00		26.00
930200	2018			200.00								200.00
880000	2018									13.56		13.56
887000	2018								183.36			183.36
<b>Grand Total</b>		-	-	200.00	485.28	13.56	-	-	-	159.72	165.75	1,024.31

Adjustment - System												
Sum of Transaction Amount	Accounting Year	Corrected	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA										
568000	2018	-	-	-	-	(150.00)	-	-	-	-	150.00	-
889000	2018	-	-	-	-	-	-	-	-	133.72	(133.72)	-
874000	2018	-	-	-	301.92	-	-	-	(317.67)	-	15.75	-
894000	2018	-	-	-	-	-	-	-	-	26.00	(26.00)	-
930200	2018	-	(200.00)	200.00	-	-	-	-	-	-	-	-
880000	2018	-	-	-	-	13.56	-	-	-	(13.56)	-	-
887000	2018	-	-	-	183.36	-	-	-	(183.36)	-	-	-
<b>Grand Total</b>		-	(200.00)	200.00	485.28	(136.44)	-	-	(501.03)	146.16	6.03	-

2.12-23



WA Electric	Accounting Year	Corrected	CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total	
568000	2018	45.861%	77.714%	50.817%	100.000%	65.390%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 1
889000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 3
874000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 3
894000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 3
930200	2018	48.109%	77.714%	53.308%	100.000%	68.595%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 4
880000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 3
887000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		Note 3

Adjustment - WA Electric

WA Electric	Accounting Year	Corrected	CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
568000	2018	-	-	-	-	-	(98.09)	-	-	-	-	-	(98.09)
889000	2018	-	-	-	-	-	-	-	-	-	-	-	-
874000	2018	-	-	-	301.92	-	-	-	-	-	-	-	301.92
894000	2018	-	-	-	-	-	-	-	-	-	-	-	-
930200	2018	-	(155.43)	106.62	-	-	-	-	-	-	-	-	(48.81)
880000	2018	-	-	-	-	9.19	-	-	-	-	-	-	9.19
887000	2018	-	-	-	183.36	-	-	-	-	-	-	-	183.36
		-	(155.43)	106.62	485.28	(88.90)	-	-	-	-	-	-	347.57

WA Gas	Accounting Year	Corrected	CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total	
568000	2018	14.199%	22.286%	15.400%	0.000%	0.000%	0.000%	0.000%	47.376%	100.000%	69.100%	0.000%		Note 1
889000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%		Note 3
874000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%		Note 3
894000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%		Note 3
930200	2018	14.851%	22.286%	16.107%	0.000%	0.000%	0.000%	0.000%	49.551%	100.000%	72.272%	0.000%		Note 4
880000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%		Note 3
887000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%		Note 3

Adjustment - WA Gas

WA Gas	Accounting Year	Corrected	CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
568000	2018	-	-	-	-	-	-	-	-	-	-	-	-
889000	2018	-	-	-	-	-	-	-	-	-	94.48	-	94.48
874000	2018	-	-	-	-	-	-	-	-	(317.67)	-	-	(317.67)
894000	2018	-	-	-	-	-	-	-	-	-	18.37	-	18.37
930200	2018	-	(44.57)	32.21	-	-	-	-	-	-	-	-	(12.36)
880000	2018	-	-	-	-	-	-	-	-	-	(9.58)	-	(9.58)
887000	2018	-	-	-	-	-	-	-	-	(183.36)	-	-	(183.36)
		-	(44.57)	32.21	-	-	-	-	-	(501.03)	103.27	-	(410.12)

Total WA Electric	-	(155.43)	106.62	485.28	(88.90)	-	-	-	-	-	-	-	347.57
Total WA Gas	-	(44.57)	32.21	-	-	-	-	-	(501.03)	103.27	-	-	(410.12)
	-	(200.00)	138.83	485.28	(88.90)	-	-	-	(501.03)	103.27	-	-	(62.55)

2.12-24

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure	Vendor Name	Transaction Desc	Total
	930200	CD	WA	830 Due	ASSOCIATION OF IDAHO CITIES	DUES 2018	200
<b>930200 Total</b>							<b>200</b>
	894000	GD	OR	880 Mat	MCCUNES INSTRUMENTS	(blank)	26
<b>894000 Total</b>							<b>26</b>
	874000	GD	WA	015 Con	ONE CALL CONCEPTS INC AAA SWEEPING LLC	15 REGUALR TICKETS - OREGON UTILITY NOTIFICATION CENTER (blank) SALES TAX	15.75 277.5 24.42
<b>874000 Total</b>							<b>317.67</b>
	889000	GD	OR	215 Em 937 Tax 840 Frei	CORP CREDIT CARD TRI PACIFIC SUPPLY INC TRI PACIFIC SUPPLY INC	TREVOR SALONEN-TEN DEPOT SALES TAX Freight	20.95 99.32 13.45
<b>889000 Total</b>							<b>133.72</b>
	568000	ED	AN	230 Em	IMNAHA RIVER INN B N B	LoloOxbow 230 patrol-Imnaha.Oregon	150
<b>568000 Total</b>							<b>150</b>
	880000	GD	AN	215 Em	CORP CREDIT CARD	KELLEY HENDRY-ZIPS DRIVE IN MOSCOW	13.56
<b>880000 Total</b>							<b>13.56</b>
	887000	GD	WA	345 Reg	(blank)	(blank)	183.36
<b>887000 Total</b>							<b>183.36</b>
<b>Grand Total</b>							<b>1024.31</b>

2.12-25

2-12-26

Adjustment No. 2.12  
Workpaper Ref. MR-LTIP

**Avista Utilities**  
**Restricted Stock Grants -- O & M**  
**Project Number: 09905868**  
**GL Account Number: 920000**

Month	Total Amount
201801	\$ 80,814
201802	\$ 186,907
201803	\$ 133,861
201804	\$ 133,861
201805	\$ 133,861
201806	\$ 128,325
201807	\$ 133,572
201808	\$ 133,572
201809	\$ 135,445
201810	\$ 133,780
201811	\$ 133,780
201812	\$ 120,007
<b>Total</b>	<b>\$ 1,587,784</b>

Allocated to Washington Electric

0.70135 Note 7	
0.68595 Note 4	
	<u>\$ 763,868.81</u> ✓

Allocated to Washington Gas

0.20549 Note 7	
0.72272 Note 4	
	<u>\$ 235,804.60</u> ✓

Allocated to Idaho Electric

0.70135 Note 7	
0.31405 Note 4	
	<u>\$ 349,723.74</u>

Allocated to Idaho Gas

0.20549 Note 7	
0.27728 Note 4	
	<u>\$ 90,469.20</u>

Allocated to Oregon

0.09316 Note 7	
	<u>\$ 147,917.99</u>

check \$ -

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

2-12-27

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-1

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2018**

**Net Adjustment - 12.2018**

Sum of Transaction Amount

Ferc Acct	CD AA	CD AN	CD WA	ED AN	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000	-	-	-	-	(9,407.00)	-	9,407.00	-	-
880000	-	-	-	-	(2,574.00)	-	2,574.00	-	-
928000	-	-	2,070.00	-	-	(2,070.00)	-	-	-
930200	(20,185.00)	-	-	6,325.00	-	-	13,860.00	-	-
<b>Grand Total</b>	<b>(20,185.00)</b>	<b>-</b>	<b>2,070.00</b>	<b>-</b>	<b>(11,981.00)</b>	<b>(2,070.00)</b>	<b>25,841.00</b>	<b>-</b>	<b>-</b>

**WA - Electric - 12.2018**

	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	47.528%	52.664%	100.000%	67.766%	0%	0%	0%	0%	Note 3
880000	47.528%	52.664%	100.000%	67.766%	0%	0%	0%	0%	Note 3
928000	48.109%	53.308%	100.000%	68.595%	0%	0%	0%	0%	Note 4
930200	48.109%	53.308%	100.000%	68.595%	0%	0%	0%	0%	Note 4

WA - Electric	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-	-
928000	-	-	2,070.00	-	-	-	-	-	2,070.00
930200	(9,710.82)	-	-	4,338.63	-	-	-	-	(5,372.19)
	<b>(9,710.82)</b>	<b>-</b>	<b>2,070.00</b>	<b>4,338.63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,302.19)</b>

**WA - GAS - 12.2018**

	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	14.507%	15.733%	0%	0%	48.403%	100%	0%	0%	Note 3
880000	14.507%	15.733%	0%	0%	48.403%	100%	0%	0%	Note 3
928000	14.851%	16.107%	0%	0%	49.551%	100%	0%	0%	Note 4
930200	14.851%	16.107%	0%	0%	49.551%	100%	0%	0%	Note 4

WA - Gas	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	(4,553.31)	-	-	-	(4,553.31)
880000	-	-	-	-	(1,245.90)	-	-	-	(1,245.90)
928000	-	-	-	-	-	(2,070.00)	-	-	(2,070.00)
930200	(2,997.71)	-	-	-	-	-	-	-	(2,997.71)
	<b>(2,997.71)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,799.21)</b>	<b>(2,070.00)</b>	<b>-</b>	<b>-</b>	<b>(10,866.92)</b>

**WA - Total**

WA - Total Adjustment Total Electric	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-	-
928000	-	-	2,070.00	-	-	-	-	-	2,070.00
930200	(9,710.82)	-	-	4,338.63	-	-	-	-	(5,372.19)
	<b>(9,710.82)</b>	<b>-</b>	<b>2,070.00</b>	<b>4,338.63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,302.19)</b>

WA - Total Adjustment Total Gas	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	(4,553.31)	-	-	-	(4,553.31)
880000	-	-	-	-	(1,245.90)	-	-	-	(1,245.90)
928000	-	-	-	-	-	(2,070.00)	-	-	(2,070.00)
930200	(2,997.71)	-	-	-	-	-	-	-	(2,997.71)
	<b>(2,997.71)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,799.21)</b>	<b>(2,070.00)</b>	<b>-</b>	<b>-</b>	<b>(10,866.92)</b>

2-12-28

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-2

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2018**

**2018  
Balances As Recorded**

Sum of Transaction Amount									
Ferc Acct	CD AA	CD AN	CD WA	ED AN	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000					9,407.00				9,407.00
880000					2,574.00				2,574.00
928000						2,070.00			2,070.00
930200	20,185.00								20,185.00
<b>Grand Total</b>	<b>20,185.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,981.00</b>	<b>2,070.00</b>	<b>-</b>	<b>-</b>	<b>34,236.00</b>

MR-PR-3 ✓

**Balances with Corrected Recording**

Sum of Transaction Amount									
Ferc Acct	CD AA	CD AN	CD WA	ED AN	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000							9,407.00		9,407.00
880000							2,574.00		2,574.00
928000			2,070.00						2,070.00
930200				6,325.00			13,860.00		20,185.00
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>2,070.00</b>	<b>6,325.00</b>	<b>-</b>	<b>-</b>	<b>25,841.00</b>	<b>-</b>	<b>34,236.00</b>

MR-PR-3 ✓

**Net Adjustment**

Sum of Transaction Amount									
Ferc Acct	CD AA	CD AN	CD WA	ED AN	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000	-	-	-	-	(9,407.00)	-	9,407.00	-	-
880000	-	-	-	-	(2,574.00)	-	2,574.00	-	-
928000	-	-	2,070.00	-	-	(2,070.00)	-	-	-
930200	(20,185.00)	-	-	6,325.00	-	-	13,860.00	-	-
<b>Grand Total</b>	<b>(20,185.00)</b>	<b>-</b>	<b>2,070.00</b>	<b>6,325.00</b>	<b>(11,981.00)</b>	<b>(2,070.00)</b>	<b>25,841.00</b>	<b>-</b>	<b>-</b>

MR-PR-1

Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Task Number	Transaction Amount	Project Desc	Reclassified Service	Reclassified Jurisdiction	Purpose of Flight
928000	GD	WA	201710	Z88	02800545	2017	928000	2,070.00	atory Activities	CD	WA	WA GRC Settlement Conference Dockets UE-170485 and UG-170486
870000	GD	AA	201710	Z88	09900165	2017	870000	7,185.00	Activity - 099	GD	OR	LU 659 LMC Meeting
930200	CD	AA	201807	Z88	09903691	2018	930200	13,860.00	Planning-099	GD	OR	OR Site Visits and Employee Company Picnic
870000	GD	AA	201808	Z88	09900165	2018	870000	2,222.00	Activity - 099	GD	OR	LU 659 LMC Meeting
880000	GD	AA	201808	Z88	09902455	2018	880000	2,574.00	erations - 099	GD	OR	LU 659 LMC Meeting
930200	CD	AA	201809	Z88	09903691	2018	930200	6,325.00	Planning-099	ED	AN	Colstrip Meeting with NW General Counsels
								34,236.00				

Sum of Transaction Amount	Service		Jur		GD Total	Grand Total
	CD	CD Total	AA	WA		
Ferc Acct	AA					
870000				9,407.00	9,407.00	9,407.00
880000				2,574.00	2,574.00	2,574.00
930200	20,185.00	20,185.00				20,185.00
928000				2,070.00	2,070.00	2,070.00
Grand Total	20,185.00	20,185.00	11,981.00	2,070.00	14,051.00	34,236.00

2-12-29

2.12-30

Adjustment No. \_\_\_\_\_  
Workpaper Ref. MR-DO-1

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2018**

**Test Period Expense:** **Amount**  
**Test Period Insurance Expense** **\$ (64,385)** ✓

Allocated to Washington Electric

0.70135 Note 7  
0.68595 Note 4 \$ (30,975)

Allocated to Washington Gas

0.20549 Note 7  
0.72272 Note 4 \$ (9,562)

*Electric*

FERC 925	\$ (21,682.50)	70%
FERC 924	\$ (9,292.50)	30%
	<u>\$ (30,975.00)</u>	

2-12-31

2018 D & O Premiums (Estimated)

Carrier	2017 Premiums	Increase/Decrease	2018 Premium	2018 Utility Allocated %	Utility Allocated Amount	Amount Allocated to AELP
AEGIS (\$35M)	\$615,000	8.1%	\$665,000	94.0%	\$625,100	\$39,900
AEGIS (\$35M) taxes	\$6,584	5.9%	\$6,973	94.0%	\$6,555	\$418
AEGIS -Continuity Credit (1)	-\$301,466	10.4%	-\$332,958	96.4%	-\$320,972	-\$11,986
EIM (\$30M xs \$35M)	\$263,550	0.0%	\$263,550	100.0%	\$263,550	
EIM (\$30M xs \$35M) taxes	\$5,535	0.0%	\$5,535	100.0%	\$5,535	
XL Specialty(\$15M xs \$65M)	\$80,000	0.0%	\$80,000	100.0%	\$80,000	
Twin City(\$15M xs \$80M)	\$60,000	0.0%	\$60,000	100.0%	\$60,000	
Zurich(\$15M xs \$95M)	\$52,065	0.0%	\$52,065	100.0%	\$52,065	
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	0.0%	\$75,000	100.0%	\$75,000	
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	0.0%	\$52,000	100.0%	\$52,000	
			<b>\$927,164</b>		<b>\$898,833</b>	

2017 Estimated D & O Premium Total Allocated to Avista

\$898,833

Summary:

2017 Total D&O Premiums	927,164
Less: 10%	(92,716)
90% of D&O Premiums	834,448
Utility Expense	898,833
Difference - Adjustment	<b>(64,385)</b> ✓



Provision for Rate Refund Prior Period Adjustment

Per Results (E-OPS-12A, G-OPS-12A)  
2018 Earning Sharing Estimate  
Prior Period Adjustment to Other Revenue

Electric \$000s	(374)	Natural Gas \$000s	(807)
	374		114

GL Account Balance

Data Source: Financial Reporting  
Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
229000	ACCUMULATED PROVISION - RATE F ED		WA	201801	-1,051,429	0	-1,051,429
				201802	-1,051,429	0	-1,051,429
				201803	-1,051,429	0	-1,051,429
				201804	-1,051,429	-373,827	-1,425,256
				201805	-1,425,256	0	-1,425,256
				201806	-1,425,256	0	-1,425,256
				201807	-1,425,256	0	-1,425,256
				201808	-1,425,256	0	-1,425,256
				201809	-1,425,256	1,425,255	-1
				201810	-1	1	0
				201811	0	0	0
				201812	0	0	0
				WA - Summary		1,051,429	
				ED - Summary		1,051,429	
		GD	WA	201801	-2,368,271	0	-2,368,271
				201802	-2,368,271	0	-2,368,271
				201803	-2,368,271	0	-2,368,271
				201804	-2,368,271	-113,740	-2,482,011
				201805	-2,482,011	0	-2,482,011
				201806	-2,482,011	-404,000	-2,886,011
				201807	-2,886,011	0	-2,886,011
				201808	-2,886,011	0	-2,886,011
				201809	-2,886,011	2,482,011	-404,000
				201810	-404,000	0	-404,000
				201811	-404,000	0	-404,000
				201812	-404,000	-289,000	-693,000
				WA - Summary		1,675,271	
				GD - Summary		1,675,271	
229000 - Summary						2,726,700	
449100	PROVISION FOR RATE REFUND	ED	WA	201801	0	0	0
				201802	0	0	0
				201803	0	0	0
				201804	0	373,827	373,827
				201805	373,827	0	373,827
				201806	373,827	0	373,827
				201807	373,827	0	373,827
				201808	373,827	0	373,827
				201809	373,827	0	373,827
				201810	373,827	0	373,827
				201811	373,827	0	373,827
				201812	373,827	0	373,827
				WA - Summary		373,827	
				ED - Summary		373,827	
449100 - Summary						373,827	
496100	PROVISION FOR RATE REFUND	GD	WA	201801	0	0	0
				201802	0	0	0
				201803	0	0	0
				201804	0	113,740	113,740
				201805	113,740	0	113,740
				201806	113,740	404,000	517,740
				201807	517,740	0	517,740
				201808	517,740	0	517,740
				201809	517,740	0	517,740
				201810	517,740	0	517,740
				201811	517,740	0	517,740
				201812	517,740	289,000	806,740
				WA - Summary		806,740	
				GD - Summary		806,740	
496100 - Summary						806,740	
Overall - Summary						3,907,267	

For Internal Use Only

### Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

ERC Account	FERC Account Description	Service	Jurisdiction	counting Per	Journal Name	Transaction Description	Transaction Amount
229000	ACCUMULATED PROVISION - RATE	ED	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	-373,827 ✓
				201809	440-DECOUPLING 201809 DJ USD	Transfer 2017 Earn Test Provision for Rate Refur	1,425,255
				201810	440-DECOUPLING 201810 DJ USD	Clear Balance on Accum Provision Rate Refund	1
WA - Summary							1,051,429
ED - Summary							1,051,429
		GD	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	-113,740 ✓
				201806	403-EARNINGS TEST ACCRUAL 201806 DJ USD	2018 Earnings test true-up adjustment	-404,000
				201809	440-DECOUPLING 201809 DJ USD	Transfer 2017 Earn Test Provision for Rate Refur	2,482,011
				201812	403-EARNINGS TEST ACCRUAL 201812 DJ USD	2018 Earnings test true-up adjustment	-289,000
WA - Summary							1,675,271
GD - Summary							1,675,271
229000 - Summary							2,726,700
449100	PROVISION FOR RATE REFUND	ED	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	373,827
WA - Summary							373,827
ED - Summary							373,827
449100 - Summary							373,827
496100	PROVISION FOR RATE REFUND	GD	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	113,740
				201806	403-EARNINGS TEST ACCRUAL 201806 DJ USD	2018 Earnings test true-up adjustment	404,000
				201812	403-EARNINGS TEST ACCRUAL 201812 DJ USD	2018 Earnings test true-up adjustment	289,000
WA - Summary							806,740
GD - Summary							806,740
496100 - Summary							806,740 ✓
Overall - Summary							3,907,267

For Internal Use Only

2.12-33

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	G-RI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(72)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(72)
25	Total Gas Expense	(72)
26	OPERATING INCOME BEFORE FIT	72
	FEDERAL INCOME TAX	
27	Current Accrual	15
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 57
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

**2013-2018 Incentive Compensation by Employee Group  
 Target and Incentive for Plan Year**

\*excludes payroll tax

Non-Executive	2013	2014	2015	2016	2017	2018
Target	\$ 9,415,611	\$ 7,595,672	\$ 8,400,998	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222
Capital	\$ 2,488,974	\$ 2,634,759	\$ 2,409,607	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401
Non-Operating	\$ 180,584	\$ 183,346	\$ 153,039	\$ 53,032	\$ 232,665	\$ 227,419
Operating	\$ 6,938,236	\$ 6,668,384	\$ 6,066,528	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034
Other	\$ 2,272,747	\$ 1,831,202	\$ 1,373,346	\$ 834,115	\$ 1,628,655	\$ 1,636,727
<b>Actual</b>	<b>\$ 11,880,541</b>	<b>\$ 11,317,692</b>	<b>\$ 10,002,519</b>	<b>\$ 9,597,784</b>	<b>\$ 11,633,253</b>	<b>\$ 11,330,580</b>
Executive	2013	2014	2015	2016	2017	2018
Target	\$ 2,146,700	\$ 2,329,406	\$ 2,746,488	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099
Operating	\$ 1,591,419	\$ 1,164,703	\$ 1,284,491	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174
Non-Operating	\$ 1,060,946	\$ 2,329,313	\$ 1,072,417	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925
<b>Actual</b>	<b>\$ 2,652,365</b>	<b>\$ 3,494,016</b>	<b>\$ 2,356,908</b>	<b>\$ 3,572,530</b>	<b>\$ 2,409,949</b>	<b>\$ 2,786,099</b>
Total	2013	2014	2015	2016	2017	2018
Total Target	\$ 11,562,311	\$ 9,925,078	\$ 11,147,486	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321
Total Actual	\$ 14,532,906	\$ 14,811,708	\$ 12,359,427	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679

Six Year Average	2018 Actual Expense	O & M Adjustment
\$ 2,703,667	\$ 2,763,400.82	
\$ 171,681	\$ 227,304.66	
\$ 6,488,915	\$ 6,703,033.55	\$ (214,118.74)
\$ 1,596,132	\$ 1,636,727.13	
\$ 10,960,395	\$ 11,330,466.15	\$ (214,118.74)
Six Year Average	2018 Actual Expense	O & M Adjustment
\$ 2,566,859		
\$ 1,287,366	\$ 1,591,513.00	\$ (304,147.50)
\$ 1,591,279	\$ 1,148,442.00	
\$ 2,878,645	\$ 2,739,955.00	\$ (304,147.50)
<b>Total Adjustment</b>		<b>\$ (518,266.24)</b>
WA Electric	0.70135	
(note 7, 4)	0.68249	\$ (248,076)
WA Gas	0.20549	
(note 7, 4)	0.67799	\$ (72,205)

In UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment. On rebuttal the Company accepted this adjustment. The Commission approved the Staff's / Avista Rebuttal position in UE-170485/UG-170486. In this case, we agree to also use this method for simplicity purposes.

2.13-01

Data Source: Financial Reporting  
 Data Updated Daily

Task Number	Journal Name	Project Number	Report Category	Transaction	Transaction Amount	Accounting Period
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	195,212	201801
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	29,170	201801
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	195,212	201802
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	29,170	201802
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	29,170	201803
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	195,212	201803
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	184,518	201804
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	27,572	201804
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	192,538	201805
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	28,770	201805
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	28,770	201806
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	192,538	201806
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	180,526	201807
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	90,249	201807
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	137,025	201808
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	91,350	201808
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	309,677	201809
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	206,451	201809
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	156,209	201810
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	104,139	201810
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	156,209	201811
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	104,139	201811
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	36,174	201812
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	-160,045	201812
<b>Overall</b>					<b>2,739,955.</b>	

**2,747,903 actual**  
 due to immateriality will  
 (7,948) not be recorded

Sum of Transaction Amount	Column Labels			
Row Labels	417100	920000	Grand Total	
09905034		✓ \$ 1,591,513.00	\$ 1,591,513.00	
77705021	✓ \$ 1,148,442.00		\$ 1,148,442.00	
<b>Grand Total</b>	<b>\$ 1,148,442.00</b>	<b>\$ 1,591,513.00</b>	<b>\$ 2,739,955.00</b>	

Prep By: AB  
 Date: 2/28/2019

Mgr. Review: *JMA*

2.13-02

Non-Executive

Sum of Transaction Amount	Column Labels					Grand Total	
Row Labels	CAP	NONE	NONOP	OPER	OTHER	Grand Total	
<b>201801</b>	\$ 171,472	\$	231 \$	14,225 \$	490,939 \$	138,674 \$	815,541
512 Incentive Loading-NU	\$ 149,261	\$	231 \$	14,225 \$	451,121 \$	122,388 \$	737,226
514 Incentive Loading-Union	\$ 22,211	\$			39,818 \$	16,286 \$	78,315
<b>201802</b>	\$ 192,604	\$	289 \$	14,062 \$	492,185 \$	107,680 \$	806,820
512 Incentive Loading-NU	\$ 169,685	\$	289 \$	14,062 \$	457,022 \$	104,314 \$	745,372
514 Incentive Loading-Union	\$ 22,920	\$			35,163 \$	3,366 \$	61,448
<b>201803</b>	\$ 195,288	\$	413 \$	24,438 \$	541,578 \$	146,464 \$	908,181
512 Incentive Loading-NU	\$ 170,752	\$	413 \$	24,432 \$	508,043 \$	137,362 \$	841,002
514 Incentive Loading-Union	\$ 24,536	\$		6 \$	33,535 \$	9,102 \$	67,179
<b>201804</b>	\$ 209,087	\$	(47) \$	18,633 \$	475,990 \$	128,175 \$	831,837
512 Incentive Loading-NU	\$ 182,292	\$	(47) \$	18,610 \$	444,091 \$	120,597 \$	765,543
514 Incentive Loading-Union	\$ 26,795	\$		23 \$	31,898 \$	7,578 \$	66,294
<b>201805</b>	\$ 211,553	\$		25,435 \$	589,241 \$	157,012 \$	983,241
512 Incentive Loading-NU	\$ 183,927	\$		25,417 \$	550,830 \$	146,283 \$	906,456
514 Incentive Loading-Union	\$ 27,626	\$		19 \$	38,411 \$	10,729 \$	76,785
<b>201806</b>	\$ 314,838	\$	(979) \$	7,382 \$	457,342 \$	3,734 \$	782,317
512 Incentive Loading-NU	\$ 272,589	\$	(979) \$	7,394 \$	428,201 \$	11,223 \$	718,428
514 Incentive Loading-Union	\$ 42,249	\$		(13) \$	29,141 \$	(7,489) \$	63,888
<b>201807</b>	\$ 202,825	\$	(31) \$	20,685 \$	468,043 \$	128,842 \$	820,364
512 Incentive Loading-NU	\$ 176,737	\$	(31) \$	20,680 \$	438,223 \$	121,408 \$	757,017
514 Incentive Loading-Union	\$ 26,088	\$		5 \$	29,820 \$	7,435 \$	63,347
<b>201808</b>	\$ 219,558	\$		12,985 \$	522,052 \$	141,702 \$	896,297
512 Incentive Loading-NU	\$ 190,649	\$		12,970 \$	489,590 \$	132,114 \$	825,323
514 Incentive Loading-Union	\$ 28,909	\$		16 \$	32,461 \$	9,588 \$	70,974
<b>201809</b>	\$ 207,835	\$	- \$	28,700 \$	895,307 \$	392,626 \$	1,524,468
512 Incentive Loading-NU	\$ 180,814	\$		17,463 \$	433,555 \$	95,958 \$	727,790
514 Incentive Loading-Union	\$ 27,021	\$		(5) \$	29,865 \$	5,045 \$	61,926
Quarterly True Up				11,242 \$	431,887 \$	291,623 \$	734,752
<b>201810</b>	\$ 279,421	\$		30,223 \$	853,605 \$	283,756 \$	1,447,005
512 Incentive Loading-NU	\$ 241,239	\$		30,221 \$	799,754 \$	264,390 \$	1,335,603
514 Incentive Loading-Union	\$ 38,182	\$		2 \$	53,851 \$	19,366 \$	111,402
<b>201811</b>	\$ 474,857	\$	4 \$	29,359 \$	762,324 \$	10,922 \$	1,277,466
512 Incentive Loading-NU	\$ 413,752	\$	4 \$	29,315 \$	715,303 \$	21,645 \$	1,180,018
514 Incentive Loading-Union	\$ 61,104	\$		45 \$	47,022 \$	(10,723) \$	97,448
<b>201812 - estimate</b>	\$ 344,969	\$	(4) \$	22,763 \$	787,293 \$	151,673 \$	1,306,694
512 Incentive Loading-NU	\$ 301,280	\$	(4) \$	24,771 \$	811,453 \$	191,330 \$	1,328,831
514 Incentive Loading-Union	\$ 43,689	\$		(13) \$	52,492 \$	12,100 \$	108,268
Annual True Up				(5,416) \$	(208,059) \$	(140,487) \$	(353,962)
Annual True Up 2				3,420 \$	131,407 \$	88,730 \$	223,557
<b>Grand Total</b>	\$ 3,024,307	\$	(125) \$	248,890 \$	7,335,899 \$	1,791,258 \$	12,400,230
	24%		0%	2%	59%	14%	
Less Taxes	\$ 2,763,400.82	\$	(113.93) \$	227,418.59	\$ 6,703,033.55	\$ 1,636,727.13	\$ 11,330,466

2-13-03

2.14

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2018  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.14
	Workpaper Reference	G-DI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	59
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u><u>\$ (59)</u></u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u><u>\$ -</u></u>

Jma

2.14-01

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - GAS**  
TWELVE MONTHS ENDED DECEMBER 31, 2018  
(000's)

		Restate Debt Interest		
		2.14		
<u>Adjustment Description</u>		Adjustment ROO	All other Adjustments	Summary TOTAL
1.00	Per Results Report	348,658		348,658
1.01	Deferred FIT Rate Base		(1,247)	(1,247)
1.02	Deferred Debits and Credits		(7)	(7)
1.03	Working Capital		-	-
1.04	Remove AMI Rate Base		(6,038)	(6,038)
2.01	Eliminate B & O Taxes		-	-
2.02	Restate Property Tax		-	-
2.03	Uncollectible Expense		-	-
2.04	Regulatory Expense		-	-
2.05	Injuries & Damages		-	-
2.06	FIT / DFIT Expense		-	-
2.07	Office Space Charges to Non-Utility		-	-
2.08	Restate Excise Taxes		-	-
2.09	Net Gains & Losses		-	-
2.10	Weather Normalization / Gas Cost Adjust		-	-
2.11	Eliminate Adder Schedules		-	-
2.12	Misc. Restating Non-Util / Non- Recurring Expense		-	-
2.13	Restating Incentives Expense		-	-
2.14	Restate Debt Interest		-	-
		348,658	(7,292)	341,366
Weighted Average Cost of Debt		2.83%	2.83%	
Restated Debt Interest		9,867	(206)	9,661
Interest Per Results (G-FIT-12A)		10,146		10,146
Increase (Decrease) in Interest Expense		(279)	(206)	(485)
FIT Rate		21%	21%	
Increase (Decrease) in FIT		59	43	102



RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12A</b>
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	284,066,666	196,394,456	87,672,210
G-OPS	Operating & Maintenance Expense	195,261,786	135,552,836	59,708,950
G-OPS	Book Deprec/Amort and Reg Amortizations	28,269,871	19,201,298	9,068,573
G-OTX	Taxes Other than FIT	17,461,417	14,430,419	3,030,998
	Net Operating Income Before FIT	43,073,592	27,209,903	15,863,689
G-INT	Less: Interest Expense	14,600,799	✓ 10,145,948	4,454,851
G-SCM	Schedule M Adjustments	(5,909,194)	(4,888,451)	(1,020,743)
	Taxable Net Operating Income	22,563,599	12,175,504	10,388,095
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,738,356	2,556,856	2,181,500
G-DTE	Deferred FIT	200,462	53,874	146,588
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	4,918,754	2,595,898	2,322,856

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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2.14.19

	WA	ID	OR
<b>PER TREASURY:</b>			
DEBT:			
LT Debt	1,754,187,500.00	1,754,187,500.00	1,754,187,500.00
ST Debt	100,530,328.67	-	-
Total Debt	<u>1,854,717,828.67</u>	<u>1,754,187,500.00</u>	<u>1,754,187,500.00</u>
EQUITY:			
Common Equity	1,668,339,806.71	1,668,339,806.71	1,668,339,806.71
Investment in Subs	-	-	-
Net Equity	<u>1,668,339,806.71</u>	<u>1,668,339,806.71</u>	<u>1,668,339,806.71</u>
DEBT COST:			
LT Debt Cost	96,618,031.17	96,016,858.29	96,016,858.17
ST Debt Cost	3,165,911.08	-	-
Total Debt Cost	<u>99,783,942.25</u>	<u>96,016,858.29</u>	<u>96,016,858.17</u>
Debt Cost %	✓ 5.380%	5.474%	5.474%
Debt %	✓ 52.650%	51.250%	51.250%
Equity %	✓ 47.350%	48.750%	48.750%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

CBR

<b>REVISED FOR ROO:</b>			
DEBT:			
LT Debt	1,754,187,500.00	1,754,187,500.00	1,754,187,500.00
ST Debt	55,607,245.08	55,607,245.08	55,607,245.08
Total Debt	<u>1,809,794,745.08</u>	<u>1,809,794,745.08</u>	<u>1,809,794,745.08</u>
EQUITY:			
Common Equity	1,668,339,806.71	1,668,339,806.71	1,668,339,806.71
AERC Investment	112,755,160.92	112,755,160.92	112,755,160.92
Investment in Subs	(161,368,974.04)	(161,368,974.04)	(161,368,974.04)
Net Equity	<u>1,619,725,993.59</u>	<u>1,619,725,993.59</u>	<u>1,619,725,993.59</u>
DEBT COST:			
LT Debt Cost	96,618,031.17	96,016,858.29	96,016,858.17
ST Debt Cost	3,165,911.08	3,165,911.08	3,165,911.08
Total Debt Cost	<u>99,783,942.25</u>	<u>99,182,769.38</u>	<u>99,182,769.25</u>
Debt Cost %	5.514%	5.480%	5.480%
Debt %	52.770%	52.770%	52.770%
Equity %	47.230%	47.230%	47.230%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

Actual

**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2018**

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.003781
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038374
		<hr/>
Total Expense		0.044156
Net Operating Income Before FIT		0.955844
Federal Income Tax @	21.00% Shared Inputs	0.200727
		<hr/>
REVENUE CONVERSION FACTOR		0.755117

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	550,971	
Divided by:			
Sales to Ultimate Customers + Transport **	Shared Inputs	145,713,323	
EFFECTIVE RATE			<hr/> 0.003781

\* From Uncollectible Adjustment Workpapers.

\*\* From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2017 (Order No. A

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less: Effective Uncoll Rate	0.003781	0.996219
EFFECTIVE RATE		<hr/> 0.038374

\* From Combined Excise Tax Return.