

Exh. KKS-3

WUTC DOCKET: 190334

EXHIBIT: KKS-3

ADMIT W/D REJECT

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-19 _____

DOCKET NO. UG-19 _____

EXH. KKS-3

KAREN K. SCHUH

REPRESENTING AVISTA CORPORATION



Avista Corp.
1411 East Mission P.O. Box 3727
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VIA – Commission Web-Portal

February 15, 2021

Mark L. Johnson
Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

Re: Avista Compliance – Docket Nos. UE-19____ & UG-19____

Dear Mr. Johnson:

Avista Corporation dba Avista Utilities (Avista or Company), respectfully submits its report showing Net Plant-In-Service Balances as of December 31, 2020, on an end-of-period basis supporting the Two –Year Rate Plan approved by the Commission in compliance with Order __.

For Rate Year 2, the following information is included:

1. A summary report of actual capital additions (i.e. transfers-to-plant-in-service) and actual year-end (end-of-period) net plant balances as of December 31, 2020.
2. A final results-of-operations report (normally filed with the Commission), showing the net plant level for Washington electric and natural gas at December 31, 2020.
3. Signed affidavits from the three capital witnesses in this case (Mr. Thackston, Ms. Rosentrater, and Mr. Kensok), attesting to the fact that these projects have transferred to plant-in-service, and are used and useful to customers.

February 15, 2021
Page 2

The following tables reconcile the activity in the Company's electric and natural gas plant balances from December 31, 2019 to December 31, 2020 on an end of period basis with the level of net plant in service prior to the April 1, 2021 effective date for Year Two of the Rate Plan:

**Year End December 31, 2020 Reconciliation of Plant in Service with levels
of Net Plant after ADFIT included in rates effective April 1, 2021 (using 2017 and
2018 information for illustrative purposes only)**

Washington Electric Operations (in 000's)					
Plant in Service Balances and Activity from December 31, 2017 to December 31, 2018					
	12.31.17		Activity (Adds, Ret., Transf.,etc)	12.31.18	
Intangible	\$ 184,072	Pgs. 4-6	\$ 18,143	\$ 202,215	Pg 10-12
Steam Production Plant	279,841		4,561	284,402	
Hydro Production Plant	418,092		18,153	436,245	
Other Production Plant	199,619		801	200,420	
Transmission Plant	472,087		23,048	495,135	
Distribution Plant	1,073,651		83,692	1,157,343	
General Plant	252,759		22,797	275,556	
Plant In Service Per Results of Operations	\$ 2,880,121		\$ 171,195	\$ 3,051,316	pg 9
Accumulated Depreciation	(951,336)		(59,490)	(1,010,826)	
ADIFT	(411,298)		(4,775)	(416,073)	
Net Plant After ADFIT In Service	\$ 1,517,487		\$ 106,930	\$ 1,624,417	
Net Plant After ADFIT In Service prior to 4.1.21				\$XXXXXX	

Washington Natural Gas Operations (in 000's)					
Plant in Service Balances and Activity from December 31, 2017 to December 31, 2018					
	12.31.17		Activity (Adds, Ret., Transf.,etc)	12.31.18	
Intangible Plant	\$ 34,807	Pg 13-14	\$ 5,688	\$ 40,495	Pg 17-18
Underground Storage	27,564		1,478	29,042	
Distribution Plant	445,234		41,811	487,045	
General Plant	69,791		24,062	93,853	
Plant In Service	\$ 577,396		\$ 73,039	\$ 650,435	pg 16
Accumulated Depreciation	(181,948)		(13,338)	(195,286)	
ADIFT	(87,230)		(3,097)	(90,327)	
Net Plant After ADFIT In Service	\$ 308,218		\$ 56,604	\$ 364,822	
Net Plant After ADFIT In Service prior to 4.1.21				\$XXXXXX	

February 15, 2021

Page 3

The above balances and attached supporting documentation show that the level of Net Plant After ADFIT that the commission approved of \$ _____ for electric operations and \$ _____ for natural gas operations in Order ___ for Year Two of the Rate Plan, is equal to or below the level of actual plant-in-service the Company is reporting for December 31, 2020.

If you have any questions regarding this information, please contact Karen Schuh at 509-495-2293.

Sincerely,

/s/Karen Schuh/

Manager, Regulatory Affairs
Avista Utilities
karen.schuh@avistacorp.com

Enclosures

AVISTA UTILITIES

Report ID:
E-PLT-12E

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2017
Ending Balance Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,350,000	8,350,000	0	5,456,725	5,456,725	0	2,893,275	2,893,275
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,000	1,307,000	0	693,000	693,000
1	182333	CDA Settlement Costs	0	1,179,263	1,179,263	0	770,648	770,648	0	408,615	408,615
1	182381	CDA Settlement Past Storage	0	31,863,920	31,863,920	0	20,823,072	20,823,072	0	11,040,848	11,040,848
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1.4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,842,761	17,162,477	319,716	11,189,909	11,509,625	0	5,652,852	5,652,852
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,302,007	66,993,626	70,295,633	3,227,557	45,722,480	48,950,037	74,450	21,271,146	21,345,596
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,532,169	3,532,169	0	2,410,670	2,410,670	0	1,121,499	1,121,499
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,397,119	48,397,119	0	22,515,450	22,515,450
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,140,722	21,140,722	0	14,428,331	14,428,331	0	6,712,391	6,712,391
4	303121	Misc Intangible Plant-AMI Software	0	923,644	923,644	0	630,378	630,378	0	293,266	293,266
		TOTAL INTANGIBLE PLANT	4,224,427	267,787,892	272,012,319	4,149,977	179,922,496	184,072,473	74,450	87,865,396	87,939,846
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,338,020	2,338,020	0	1,239,669	1,239,669
1	311XXX	Structures & Improvements	0	134,944,679	134,944,679	0	88,186,348	88,186,348	0	46,758,331	46,758,331
1	312000	Boiler Plant	0	178,780,903	178,780,903	0	116,833,320	116,833,320	0	61,947,583	61,947,583
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	63,985,253	63,985,253	0	41,814,363	41,814,363	0	22,170,890	22,170,890
1	315000	Accessory Electric Equipment	0	28,369,273	28,369,273	0	18,539,320	18,539,320	0	9,829,953	9,829,953
1	316000	Miscellaneous Power Plant Equipment	0	18,554,134	18,554,134	0	12,125,127	12,125,127	0	6,429,007	6,429,007
		TOTAL STEAM PRODUCTION PLANT	0	428,218,701	428,218,701	0	279,840,922	279,840,922	0	148,377,779	148,377,779
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,609,601	62,609,601	0	40,915,374	40,915,374	0	21,694,227	21,694,227
1	331XXX	Structures & Improvements	0	81,012,070	81,012,070	0	52,941,388	52,941,388	0	28,070,682	28,070,682
1	332XXX	Reservoirs, Dams, & Waterways	0	190,208,721	190,208,721	0	124,301,399	124,301,399	0	65,907,322	65,907,322
1	333000	Waterwheels, Turbines, & Generators	0	226,782,330	226,782,330	0	148,202,253	148,202,253	0	78,580,077	78,580,077
1	334000	Accessory Electric Equipment	0	62,376,921	62,376,921	0	40,763,318	40,763,318	0	21,613,603	21,613,603
1	335XXX	Miscellaneous Power Plant Equipment	0	13,148,878	13,148,878	0	8,592,792	8,592,792	0	4,556,086	4,556,086
1	336000	Roads, Railroads, & Bridges	0	3,634,543	3,634,543	0	2,375,174	2,375,174	0	1,259,369	1,259,369
		TOTAL HYDRAULIC PRODUCTION PLANT	0	639,773,064	639,773,064	0	418,091,698	418,091,698	0	221,681,366	221,681,366
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,065,466	17,065,466	0	11,152,282	11,152,282	0	5,913,184	5,913,184
1	342000	Fuel Holders, Producers, & Accessories	0	21,468,768	21,468,768	0	14,029,840	14,029,840	0	7,438,928	7,438,928
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,624,839	15,624,839	0	8,284,631	8,284,631
1	344000	Generators	0	219,224,996	219,224,996	0	143,263,535	143,263,535	0	75,961,461	75,961,461
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	20,959,786	20,959,786	0	13,697,220	13,697,220	0	7,262,566	7,262,566
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,744,338	1,744,338	0	1,139,925	1,139,925	0	604,413	604,413
		TOTAL OTHER PRODUCTION PLANT	0	305,460,871	305,460,871	0	199,618,679	199,618,679	0	105,842,192	105,842,192
		TOTAL PRODUCTION PLANT	0	1,373,452,636	1,373,452,636	0	897,551,299	897,551,299	0	475,901,337	475,901,337

AVISTA UTILITIES

Report ID:
E-PLT-12E

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2017
Ending Balance Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	27,620,104	27,620,104	0	18,049,738	18,049,738	0	9,570,366	9,570,366
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	24,994,682	24,994,682	0	16,334,025	16,334,025	0	8,660,657	8,660,657
1	353000	Station Equipment	0	255,649,181	255,649,181	0	167,066,740	167,066,740	0	88,582,441	88,582,441
1	354000	Towers & Fixtures	0	17,175,332	17,175,332	0	11,224,079	11,224,079	0	5,951,253	5,951,253
1	355000	Poles & Fixtures	0	243,705,148	243,705,148	0	159,261,314	159,261,314	0	84,443,834	84,443,834
1	356000	Overhead Conductors & Devices	0	145,560,401	145,560,401	0	95,123,722	95,123,722	0	50,436,679	50,436,679
1	357000	Underground Conduit	0	3,138,695	3,138,695	0	2,051,137	2,051,137	0	1,087,558	1,087,558
1	358000	Underground Conductors & Devices	0	2,450,362	2,450,362	0	1,601,312	1,601,312	0	849,050	849,050
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,374,726	1,374,726	0	728,910	728,910
		TOTAL TRANSMISSION PLANT	0	722,397,541	722,397,541	0	472,086,793	472,086,793	0	250,310,748	250,310,748
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,582,243	0	7,582,243	6,111,689	0	6,111,689	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	24,047,758	0	24,047,758	17,567,274	0	17,567,274	6,480,484	0	6,480,484
3	362000	Station Equipment	127,279,049	3,033,975	130,313,024	83,239,027	1,983,006	85,222,033	44,040,022	1,050,969	45,090,991
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	381,898,430	0	381,898,430	246,348,071	0	246,348,071	135,550,359	0	135,550,359
99	365000	Overhead Conductors & Devices	253,180,669	0	253,180,669	160,670,655	0	160,670,655	92,510,014	0	92,510,014
99	366000	Underground Conduit	112,539,523	0	112,539,523	73,757,702	0	73,757,702	38,781,821	0	38,781,821
99	367000	Underground Conductors & Devices	197,371,597	0	197,371,597	129,770,383	0	129,770,383	67,601,214	0	67,601,214
99	368000	Line Transformers	254,595,623	0	254,595,623	174,918,344	0	174,918,344	79,677,279	0	79,677,279
99	369XXX	Services	166,356,248	0	166,356,248	109,214,191	0	109,214,191	57,142,057	0	57,142,057
99	371XXX	Installations on Customers' Premises	1,088,704	0	1,088,704	1,088,704	0	1,088,704	0	0	0
99	370000	Meters	49,703,049	0	49,703,049	26,791,048	0	26,791,048	22,912,001	0	22,912,001
99	373XXX	Street Light & Signal Systems	59,315,944	0	59,315,944	39,252,424	0	39,252,424	20,063,520	0	20,063,520
		TOTAL DISTRIBUTION PLANT	1,640,505,147	3,033,975	1,643,539,122	1,071,668,253	1,983,006	1,073,651,259	568,836,894	1,050,969	569,887,863
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,429,780	7,248,798	8,678,578	727,301	4,947,232	5,674,533	702,479	2,301,566	3,004,045
4	390XXX	Structures & Improvements	14,799,967	84,634,673	99,434,640	6,635,153	57,762,318	64,397,471	8,164,814	26,872,355	35,037,169
4	391XXX	Office Furniture & Equipment	1,372,638	55,213,308	56,585,946	1,306,426	37,682,531	38,988,957	66,212	17,530,777	17,596,989
4	392XXX	Transportation Equipment	31,857,699	16,691,179	48,548,878	22,428,700	11,391,563	33,820,263	9,428,999	5,299,616	14,728,615
4	393000	Stores Equipment	345,819	3,627,394	3,973,213	169,596	2,475,660	2,645,256	176,223	1,151,734	1,327,957
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,147,435	14,986,368	822,838	8,972,993	9,795,831	1,016,095	4,174,442	5,190,537
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395000	Laboratory Equipment	238,929	1,506,819	1,745,748	211,886	1,028,389	1,240,275	27,043	478,430	505,473
4	396XXX	Power Operated Equipment	24,440,539	8,862,402	33,302,941	14,567,023	6,048,501	20,615,524	9,873,516	2,813,901	12,687,417
4	397XXX	Communications Equipment	23,362,621	90,255,119	113,617,740	13,615,632	61,598,216	75,213,848	9,746,989	28,656,903	38,403,892
4	398000	Miscellaneous Equipment	17,396	417,660	435,056	3,880	285,049	288,929	13,516	132,611	146,127
		TOTAL GENERAL PLANT	99,704,321	281,718,629	381,422,950	60,488,435	192,270,148	252,758,583	39,215,886	89,448,481	128,664,367
		TOTAL PLANT IN SERVICE	1,744,433,895	2,648,390,673	4,392,824,568	1,136,306,665	1,743,813,742	2,880,120,407	608,127,230	904,576,931	1,512,704,161

AVISTA UTILITIES

Report ID:
E-PLT-12E

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2017
Ending Balance Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(299,307,409)	(299,307,409)	0	(195,597,392)	(195,597,392)	0	(103,710,017)	(103,710,017)
E-ADEP		Hydro Production Plant	0	(131,252,609)	(131,252,609)	0	(85,773,580)	(85,773,580)	0	(45,479,029)	(45,479,029)
E-ADEP		Other Production Plant	0	(119,358,788)	(119,358,788)	0	(78,000,968)	(78,000,968)	0	(41,357,820)	(41,357,820)
E-ADEP		Transmission Plant	0	(211,773,709)	(211,773,709)	0	(138,394,119)	(138,394,119)	0	(73,379,590)	(73,379,590)
E-ADEP		Distribution Plant	(527,761,853)	(133,649)	(527,895,502)	(324,599,111)	(87,353)	(324,686,464)	(203,162,742)	(46,296)	(203,209,038)
E-ADEP		General Plant	(37,203,520)	(98,662,830)	(135,866,350)	(22,569,652)	(67,336,395)	(89,906,047)	(14,633,868)	(31,326,435)	(45,960,303)
		TOTAL ACCUMULATED DEPRECIATION	(564,965,373)	(860,488,994)	(1,425,454,367)	(347,168,763)	(565,189,807)	(912,358,570)	(217,796,610)	(295,299,187)	(513,095,797)
		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,674,118)	(12,674,118)	0	(8,282,536)	(8,282,536)	0	(4,391,582)	(4,391,582)
E-AAMT		Distribution-Franchises/Misc Intangibles	(230,348)	0	(230,348)	(230,348)	0	(230,348)	0	0	0
E-AAMT		General Plant - 303000	0	(1,839,946)	(1,839,946)	0	(1,253,562)	(1,253,562)	0	(586,384)	(586,384)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,490,307)	(39,135,946)	(41,626,253)	(2,434,625)	(26,709,891)	(29,144,516)	(55,682)	(12,426,055)	(12,481,737)
E-AAMT		General Plant - 390200, 396200	0	(96,926)	(96,926)	0	(66,151)	(66,151)	0	(30,775)	(30,775)
		TOTAL ACCUMULATED AMORTIZATION	(2,720,655)	(53,746,936)	(56,467,591)	(2,664,973)	(36,312,140)	(38,977,113)	(55,682)	(17,434,796)	(17,490,478)
		TOTAL ACCUMULATED DEPR/AMORT	(567,686,028)	(914,235,930)	(1,481,921,958)	(349,833,736)	(601,501,947)	(951,335,683)	(217,852,292)	(312,733,983)	(530,586,275)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,176,747,867	1,734,154,743	2,910,902,610	786,472,929	1,142,311,795	1,928,784,724	390,274,938	591,842,948	982,117,886
		ACCUMULATED DFIT									
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	24,150	24,150	0	15,782	15,782	0	8,368	8,368
12		ADFIT - Electric Plant In Service (282900)	0	(544,962,527)	(544,962,527)	0	(361,097,620)	(361,097,620)	0	(183,864,907)	(183,864,907)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,839,163)	(60,839,163)	0	(41,522,120)	(41,522,120)	0	(19,317,043)	(19,317,043)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,152,372)	(11,152,372)	0	(7,288,075)	(7,288,075)	0	(3,864,297)	(3,864,297)
1		ADFIT - CDA Settlement Costs (283333)	0	403,943	403,943	0	263,977	263,977	0	139,966	139,966
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,520,831)	(2,520,831)	0	(1,670,328)	(1,670,328)	0	(850,503)	(850,503)
		TOTAL ACCUMULATED DFIT	0	(619,046,800)	(619,046,800)	0	(411,298,384)	(411,298,384)	0	(207,748,416)	(207,748,416)
		NET ELECTRIC UTILITY PLANT	1,176,747,867	1,115,107,943	2,291,855,810	786,472,929	731,013,411	1,517,486,340	390,274,938	384,094,532	774,369,470
		ALLOCATION RATIOS:									
E-ALL	1	Production/Transmission Ratio	100.0000%			65.350%				34.650%	
E-ALL	3	Direct Distribution Operating Expense	100.0000%			65.360%				34.640%	
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%			68.249%				31.751%	
E-ALL	12	Net Electric Plant (before ADFIT)	100.0000%			66.261%				33.739%	
E-ALL	99	Not Allocated	0.0000%			0.0000%				0.0000%	

Washington Electric Transfers-to-Plant Detail
For ILLUSTRATIVE PURPOSES ONLY

KKS-3

Erval	Depreciation category	Total
1000	Elec Distribution 360-373	400,805
1003	Elec Distribution 360-373	4,124,876
1108	Elec Distribution 360-373	677,708
2000	Elec Transmission 350-359	1,377,564
2051	Elec Transmission 350-359	476,361
2054	Elec Distribution 360-373	392,396
2055	Elec Distribution 360-373	6,238,885
2056	Elec Distribution 360-373	2,402,135
2057	Elec Transmission 350-359	2,370,658
2059	Elec Distribution 360-373	1,741,628
2060	Elec Distribution 360-373	8,136,814
2062	Elec Distribution 360-373	1,710,003
2063	Elec Distribution 360-373	1,989,585
2070	Elec Transmission 350-359	52,160
2073	Elec Distribution 360-373	204,446
2204	Elec Distribution 360-373	4,662,338
2214	Elec Transmission 350-359	297,525
2215	Elec Transmission 350-359	3,269,500
2254	Elec Transmission 350-359	153,350
2274	Elec Transmission 350-359	2,241,863
2277	General 12yr 389 / 393-395 / 397-398	824,887
2301	Elec Transmission 350-359	721,396
2446	Elec Transmission 350-359	241,767
2457	Elec Transmission 350-359	1,765,529
2470	Elec Distribution 360-373	5,459,944
2514	Elec Distribution 360-373	3,279,358
2516	Elec Distribution 360-373	326,535
2531	Elec Transmission 350-359	250,545
2532	Elec Transmission 350-359	1,627,515
2535	Elec Distribution 360-373	700,103
2556	Elec Transmission 350-359	4,064,631
2576	Elec Transmission 350-359	1,189
2579	Elec Transmission 350-359	1,318,047
2580	Elec Transmission 350-359	4,849,411
2584	Elec Distribution 360-373	314,317
2596	Elec Transmission 350-359	(130,780)
2599	Elec Distribution 360-373	929
2604	Elec Transmission 350-359	5,751,053
2606	Elec Transmission 350-359	1,307,805
2608	Elec Transmission 350-359	1,555,953
2614	Elec Transmission 350-359	1,821,041
2617	Elec Transmission 350-359	980,850
2618	Elec Transmission 350-359	2,691,322
2619	Elec Transmission 350-359	19,077

Washington Electric Transfers-to-Plant Detail
For ILLUSTRATIVE PURPOSES ONLY

KKS-3

Erval	Depreciation category	Total
4116	Thermal 311-316	2,644,318
4132	Other Elec Production / Turbines 340-346	30,768
4140	Hydro 331-336	360,990
4147	Hydro 331-336	762,222
4148	Hydro 331-336	2,679,289
4149	Other Elec Production / Turbines 340-346	1,892,654
4150	Other Elec Production / Turbines 340-346	330,857
4152	Hydro 331-336	5,915,999
4164	Hydro 331-336	(65,799)
4174	Hydro 331-336	(52,396)
4175	Thermal 311-316	43
4176	Hydro 331-336	247,796
4178	Hydro 331-336	3,269,500
4180	Hydro 331-336	479,770
4181	Hydro 331-336	(172,906)
4184	Hydro 331-336	125,957
4187	Hydro 331-336	692,896
4188	Hydro 331-336	(95,791)
4191	General 12yr 389 / 393-395 / 397-398	741,306
4192	Software 303	344,393
4198	Thermal 311-316	232,295
4199	Thermal 311-316	789,884
4201	Hydro 331-336	1,494,815
5005	Software 303	1,718,419
5006	Software 303	744
5010	Software 303	253,247
5014	General 5yr 389 / 393-395 / 397-398	1,765,581
5016	General 5yr 389 / 393-395 / 397-398	4,997,577
5017	General 5yr 389 / 393-395 / 397-398	1,045,573
5018	General 5yr 389 / 393-395 / 397-398	1,586,237
5019	General 5yr 389 / 393-395 / 397-398	791,068
5020	General 12yr 389 / 393-395 / 397-398	3,681,229
5020	Software 303	46,337
5022	General 5yr 389 / 393-395 / 397-398	1,209,987
5025	General 12yr 389 / 393-395 / 397-398	37,546
5025	Software 303	99,630
5026	General 5yr 389 / 393-395 / 397-398	1,107,837
5027	General 12yr 389 / 393-395 / 397-398	110,727
5027	Software 303	11,603
5028	General 5yr 389 / 393-395 / 397-398	866,073
5029	General 5yr 389 / 393-395 / 397-398	194,249
5030	General 12yr 389 / 393-395 / 397-398	1,311,488
5030	Software 303	(54,686)
5031	General 5yr 389 / 393-395 / 397-398	72,862

Washington Electric Transfers-to-Plant Detail
For ILLUSTRATIVE PURPOSES ONLY

KKS-3

Erval	Depreciation category	Total
5032	General 5yr 389 / 393-395 / 397-398	1,907,312
5033	General 12yr 389 / 393-395 / 397-398	164,604
5033	Software 303	438,105
5034	General 12yr 389 / 393-395 / 397-398	159,763
5035	General 12yr 389 / 393-395 / 397-398	54,465
5036	Facilities 390-391	74,123
5037	General 12yr 389 / 393-395 / 397-398	269,273
5037	Software 303	334
5121	General 12yr 389 / 393-395 / 397-398	126,293
5142	General 12yr 389 / 393-395 / 397-398	181,531
5147	Software 303	457,045
5151	Software 303	5,492,033
5152	General 5yr 389 / 393-395 / 397-398	353,173
5153	General 12yr 389 / 393-395 / 397-398	48,413
5153	Software 303	551,342
5154	General 12yr 389 / 393-395 / 397-398	408,558
5154	Software 303	(48,043)
5155	General 5yr 389 / 393-395 / 397-398	1,592,497
5156	General 12yr 389 / 393-395 / 397-398	1,508,661
5156	Software 303	(176,183)
6000	Elec Distribution 360-373	150,694
6001	Hydro 331-336	32,695
6002	General 5yr 389 / 393-395 / 397-398	11,318
6100	Hydro 331-336	65,390
6103	Hydro 331-336	2,849,137
6107	Hydro 331-336	1,017,644
7000	Transportation and Tools 392 / 396	4,154,861
7001	Facilities 390-391	823,501
7003	Facilities 390-391	111,751
7005	General 12yr 389 / 393-395 / 397-398	276,392
7006	General 12yr 389 / 393-395 / 397-398	723,501
7050	General 12yr 389 / 393-395 / 397-398	166,781
7108	Elec Distribution 360-373	2,065,048
7131	Facilities 390-391	7,771,412
7135	Facilities 390-391	2,985,137
7136	Facilities 390-391	40,187
7143	Facilities 390-391	868,732
7145	Facilities 390-391	96,866
7200	Software 303	26,143
7201	Gas Underground Storage 350-357	7,229,300
		<hr/>
		171,195,000

Summary Report

AVISTA UTILITIES

Report ID:
E-PLT-12E

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2018

Ending Balance Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
		CDA Lake CDR Fund - Allocated	0	8,150,000	8,150,000	0	5,329,285	5,329,285	0	2,820,715	2,820,715
1	182324		0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182325	CDA Lake IPA Fund	0	1,146,544	1,146,544	0	749,725	749,725	0	396,819	396,819
1	182333	CDA Settlement Costs	0	30,979,835	30,979,835	0	20,257,714	20,257,714	0	10,722,121	10,722,121
1	182381	CDA Settlement Past Storage	0	44,651,922	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1	302000	Franchises & Consents	602,704	319,716	19,006,002	319,716	12,476,441	12,796,157	0	6,209,845	6,209,845
1,4	303000	Misc Intangible Plant- (C-IPL)	2,341,704	77,307,123	79,648,827	2,309,036	53,028,821	55,337,857	32,668	24,278,302	24,310,970
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	0	1,451,288	1,451,288	0	995,511	995,511	0	455,777	455,777
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,508,988	48,508,988	0	22,208,977	22,208,977
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	21,271,601	21,271,601	0	14,591,255	14,591,255	0	6,680,346	6,680,346
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	11,782,513	1,679,615	13,462,128	11,782,513	1,152,132	12,934,645	0	527,483	527,483
4	303121	Misc Intangible Plant-AMI Software	15,046,637	277,439,475	292,486,112	15,013,969	187,201,456	202,215,425	32,668	90,238,019	90,270,687
		TOTAL INTANGIBLE PLANT									
		STEAM PRODUCTION PLANT:									
1	310XXXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXXX	Structures & Improvements	0	139,536,270	139,536,270	0	91,242,767	91,242,767	0	48,293,503	48,293,503
1	312000	Boiler Plant	0	188,320,384	188,320,384	0	123,142,699	123,142,699	0	65,177,685	65,177,685
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,778,245	56,778,245	0	37,127,294	37,127,294	0	19,650,951	19,650,951
1	315000	Accessory Electric Equipment	0	29,586,270	29,586,270	0	19,346,462	19,346,462	0	10,239,808	10,239,808
1	316000	Miscellaneous Power Plant Equipment	0	17,125,345	17,125,345	0	11,198,263	11,198,263	0	5,927,082	5,927,082
		TOTAL STEAM PRODUCTION PLANT									
		HYDRAULIC PRODUCTION PLANT:									
1	330XXXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXXX	Structures & Improvements	0	87,218,498	87,218,498	0	57,032,176	57,032,176	0	30,186,322	30,186,322
1	332XXXX	Reservoirs, Dams, & Waterways	0	194,774,433	194,774,433	0	127,363,002	127,363,002	0	67,411,431	67,411,431
1	333000	Waterwheels, Turbines, & Generators	0	235,770,613	235,770,613	0	154,170,404	154,170,404	0	81,600,209	81,600,209
1	334000	Accessory Electric Equipment	0	67,117,117	67,117,117	0	43,887,883	43,887,883	0	23,229,234	23,229,234
1	335XXXX	Miscellaneous Power Plant Equipment	0	14,110,182	14,110,182	0	9,226,648	9,226,648	0	4,883,534	4,883,534
1	336000	Roads, Railroads, & Bridges	0	4,339,913	4,339,913	0	2,837,869	2,837,869	0	1,502,044	1,502,044
		TOTAL HYDRAULIC PRODUCTION PLANT									
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,135,613	17,135,613	0	11,204,977	11,204,977	0	5,930,636	5,930,636
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,223	21,388,223	0	13,985,759	13,985,759	0	7,402,464	7,402,464
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,561,242	219,561,242	0	143,571,096	143,571,096	0	75,990,146	75,990,146
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	22,069,688	22,069,688	0	14,431,369	14,431,369	0	7,638,319	7,638,319
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,748,777	1,748,777	0	1,143,525	1,143,525	0	605,252	605,252
		TOTAL OTHER PRODUCTION PLANT									
		TOTAL PRODUCTION PLANT									
		TOTAL PRODUCTION PLANT	0	1,408,575,440	1,408,575,440	0	921,067,479	921,067,479	0	487,507,961	487,507,961

Report ID:
E-PLT-12E

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2018

Ending Balance Basis

*****SYSTEM *****WASHINGTON *****ID-AHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
	350XXX	Land & Land Rights	0	28,481,413	28,481,413	0	18,623,996	18,623,996	0	9,857,417	9,857,417
	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
	352XXX	Structures & Improvements	0	26,258,100	26,258,100	0	17,170,172	17,170,172	0	9,087,928	9,087,928
	353XXX	Station Equipment	0	267,329,893	267,329,893	0	174,807,017	174,807,017	0	92,522,876	92,522,876
	354000	Towers & Fixtures	0	17,291,380	17,291,380	0	11,306,833	11,306,833	0	5,984,547	5,984,547
	355000	Poles & Fixtures	0	262,715,686	262,715,686	0	171,789,787	171,789,787	0	90,925,899	90,925,899
	356000	Overhead Conductors & Devices	0	147,347,807	147,347,807	0	96,350,731	96,350,731	0	50,997,076	50,997,076
	357000	Underground Conduit	0	3,188,359	3,188,359	0	2,084,868	2,084,868	0	1,103,491	1,103,491
	358000	Underground Conductors & Devices	0	2,537,018	2,537,018	0	1,658,956	1,658,956	0	878,062	878,062
	359000	Roads & Trails	0	2,053,944	2,053,944	0	1,343,074	1,343,074	0	710,870	710,870
		TOTAL TRANSMISSION PLANT	0	757,203,600	757,203,600	0	495,135,434	495,135,434	0	262,068,166	262,068,166
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,594,321	0	2,594,321	354,602	0	354,602	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,129,157	0	34,129,157	27,406,930	0	27,406,930	6,722,227	0	6,722,227
3	362000	Station Equipment	135,315,748	3,078,793	138,394,541	90,565,340	2,086,375	92,651,715	44,750,408	992,418	45,742,826
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	405,822,340	0	405,822,340	263,293,555	0	263,293,555	142,528,785	0	142,528,785
99	365000	Overhead Conductors & Devices	268,711,284	0	268,711,284	171,085,433	0	171,085,433	97,625,851	0	97,625,851
99	366000	Underground Conduit	118,894,638	0	118,894,638	78,298,358	0	78,298,358	40,596,280	0	40,596,280
99	367000	Underground Conductors & Devices	209,476,662	0	209,476,662	139,023,710	0	139,023,710	70,452,952	0	70,452,952
99	368000	Line Transformers	269,657,907	0	269,657,907	186,142,660	0	186,142,660	83,515,247	0	83,515,247
99	369XXX	Services	173,790,797	0	173,790,797	114,114,280	0	114,114,280	59,676,517	0	59,676,517
99	371XXX	Installations on Customers' Premises	1,491,786	0	1,491,786	1,491,786	0	1,491,786	0	0	0
99	370XXX	Meters	56,558,730	0	56,558,730	33,472,851	0	33,472,851	23,085,879	0	23,085,879
99	373XXX	Street Light & Signal Systems	63,205,472	0	63,205,472	41,304,831	0	41,304,831	21,900,641	0	21,900,641
		TOTAL DISTRIBUTION PLANT	1,750,189,643	3,078,793	1,753,268,436	1,155,256,733	2,086,375	1,157,343,108	594,932,910	992,418	595,925,328
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,528,513	7,508,712	9,037,225	826,445	5,150,601	5,977,046	702,068	2,358,111	3,060,179
4	390XXX	Structures & Improvements	15,028,110	91,303,715	106,331,825	6,699,209	62,629,783	69,328,992	8,328,901	28,673,932	37,002,833
4	391XXX	Office Furniture & Equipment	4,557,879	55,208,417	59,766,296	4,494,908	37,870,214	42,365,122	62,971	17,338,203	17,401,174
4	392XXX	Transportation Equipment	34,384,453	22,496,481	56,880,934	24,201,353	15,431,461	39,632,814	10,183,100	7,065,020	17,248,120
4	393000	Stores Equipment	435,623	3,813,577	4,249,200	261,432	2,615,923	2,877,355	174,191	1,197,654	1,371,845
4	394000	Tools, Shop & Garage Equipment	1,769,611	14,040,685	15,810,296	780,685	9,631,208	10,411,893	988,926	4,409,477	5,398,403
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	351,834	2,091,821	2,443,655	336,217	1,434,885	1,771,102	15,617	656,936	672,553
4	396XXX	Power Operated Equipment	24,195,984	9,359,082	33,555,066	14,385,821	6,419,862	20,805,683	9,810,163	2,939,220	12,749,383
4	397XXX	Communications Equipment	27,724,903	93,726,864	121,451,767	17,676,442	64,291,942	81,968,384	10,048,461	29,434,922	39,483,383
4	398000	Miscellaneous Equipment	13,508	495,301	508,809	0	339,752	339,752	13,508	155,549	169,057
		TOTAL GENERAL PLANT	109,990,418	300,158,496	410,148,914	69,662,512	205,893,720	275,556,232	40,327,906	94,264,776	134,592,682
		TOTAL PLANT IN SERVICE	1,875,226,698	2,746,455,804	4,621,682,502	1,239,933,214	1,811,384,464	3,051,317,678	635,293,484	935,071,340	1,570,364,824

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended December 31, 2018		
Ending Balance Basis		
Ref/Basis	Account	Description

		*****SYSTEM*****WASHINGTON*****ID-AHO*****			*****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION						
E-ADEP		Steam Production Plant	0	(305,519,658)	(305,519,658)	0	(199,779,304)	(199,779,304)
E-ADEP		Hydro Production Plant	0	(135,457,396)	(135,457,396)	0	(88,575,591)	(88,575,591)
E-ADEP		Other Production Plant	0	(128,351,151)	(128,351,151)	0	(83,928,818)	(83,928,818)
E-ADEP		Transmission Plant	0	(218,496,331)	(218,496,331)	0	(142,874,751)	(142,874,751)
E-ADEP		Distribution Plant	(567,192,691)	(181,871)	(567,374,562)	(349,292,356)	(123,247)	(349,415,603)
E-ADEP		General Plant	(40,489,366)	(106,179,738)	(146,669,104)	(24,746,711)	(72,833,991)	(97,580,702)
		TOTAL ACCUMULATED DEPRECIATION	(607,682,057)	(894,186,145)	(1,501,868,202)	(374,039,067)	(588,115,702)	(962,154,769)
		ACCUMULATED AMORTIZATION						
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,826,977)	(13,826,977)	0	(9,041,460)	(9,041,460)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(260,367)	0	(260,367)	(260,367)	0	(260,367)
E-AAAMT		General Plant - 303000	0	(2,282,553)	(2,282,553)	0	(1,563,065)	(1,563,065)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,787,771)	(50,938,124)	(53,725,895)	(2,765,299)	(34,941,006)	(37,706,305)
E-AAAMT		General Plant - 390200, 396200	0	(144,957)	(144,957)	0	(99,433)	(99,433)
		TOTAL ACCUMULATED AMORTIZATION	(3,048,138)	(67,192,611)	(70,240,749)	(3,025,666)	(45,644,964)	(48,670,630)
		TOTAL ACCUMULATED DEPR/AMORT	(610,730,195)	(961,378,756)	(1,572,108,951)	(377,064,733)	(633,760,666)	(1,010,825,399)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,264,496,503	1,785,077,048	3,049,573,551	862,868,481	1,177,623,798	2,040,492,279
		ACCUMULATED DFIT						
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	64,504	64,504	0	42,179	42,179
12		ADFIT - Electric Plant In Service (282900)	0	(549,242,838)	(549,242,838)	0	(367,503,875)	(367,503,875)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,679,593)	(62,679,593)	0	(42,995,067)	(42,995,067)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(746,059)	(746,059)	0	(511,759)	(511,759)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(186,563)	(186,563)	0	(127,973)	(127,973)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,505,765)	(6,505,765)	0	(4,254,120)	(4,254,120)
1		ADFIT - CDA Settlement Costs (283333)	0	249,237	249,237	0	162,976	162,976
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,323,274)	(1,323,274)	0	(885,416)	(885,416)
		TOTAL ACCUMULATED DFIT	0	(620,370,351)	(620,370,351)	0	(416,073,055)	(416,073,055)
		NET ELECTRIC UTILITY PLANT	1,264,496,503	1,164,706,697	2,429,203,200	862,868,481	761,550,743	1,624,419,224

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	66.911%	33.089%
E-ALL	99	Not Allocated	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
G-PLT-12E

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,823	3,682,022	1,022,594	1,341,329	2,363,923	779,605	538,494	1,318,099
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	45,467,895	45,489,128	0	32,443,161	32,443,161	21,233	13,024,734	13,045,967
		TOTAL INTANGIBLE PLANT	1,823,432	47,347,718	49,171,150	1,022,594	33,784,490	34,807,084	800,838	13,563,228	14,364,066
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,290,009	2,290,009	0	1,581,480	1,581,480	0	708,529	708,529
1	352XXX	Wells	0	18,990,797	18,990,797	0	13,115,044	13,115,044	0	5,875,753	5,875,753
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,413,523	12,413,523	0	8,572,779	8,572,779	0	3,840,744	3,840,744
1	355000	Measuring & Regulating Equipment	0	1,084,278	1,084,278	0	748,802	748,802	0	335,476	335,476
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,379,341	2,379,341	0	1,643,173	1,643,173	0	736,168	736,168
		TOTAL UNDERGROUND STORAGE PLANT	0	39,885,633	39,885,633	0	27,563,660	27,563,660	0	12,321,973	12,321,973
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	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	991,616	0	991,616	616,590	0	616,590	375,026	0	375,026
6	376000	Mains	330,759,851	2,512,521	333,272,372	217,251,798	1,713,539	218,965,337	113,508,053	798,982	114,307,035
6	378000	Measuring & Reg Station Equip-General	6,137,132	127,100	6,264,232	3,801,040	86,682	3,887,722	2,336,092	40,418	2,376,510
6	379000	Measuring & Reg Station Equip-City Gate	6,899,224	0	6,899,224	2,388,603	0	2,388,603	4,510,621	0	4,510,621
6	380000	Services	236,315,327	0	236,315,327	161,608,990	0	161,608,990	74,706,337	0	74,706,337
6	381000	Meters	78,829,635	0	78,829,635	54,938,590	0	54,938,590	23,891,045	0	23,891,045
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	3,396,253	0	3,396,253	2,640,526	0	2,640,526	755,727	0	755,727
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	663,643,576	2,639,621	666,283,197	443,433,325	1,800,221	445,233,546	220,210,251	839,400	221,049,651
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,497,978	4,220,285	97,025	601,383	698,408
4	390XXX	Structures & Improvements	6,703,918	23,211,870	29,915,788	5,103,787	16,562,598	21,666,385	1,600,131	6,649,272	8,249,403
4	391XXX	Office Furniture & Equipment	115,508	15,941,919	16,057,427	96,624	11,375,197	11,471,821	18,884	4,566,722	4,585,606
4	392XXX	Transportation Equipment	11,827,426	2,562,389	14,389,815	9,146,522	1,828,367	10,974,889	2,680,904	734,022	3,414,926
4	393000	Stores Equipment	179,707	927,742	1,107,449	133,545	661,981	795,526	46,162	265,761	311,923
4	394000	Tools, Shop & Garage Equipment	2,439,532	6,073,582	8,513,114	1,903,301	4,333,744	6,237,045	536,231	1,739,838	2,276,069
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	220,082	235,199	4,928	88,355	93,283
4	396XXX	Power Operated Equipment	3,292,031	1,049,358	4,341,389	2,456,212	748,759	3,204,971	835,819	300,599	1,136,418

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended December 31, 2017		
Ending Balance Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	2,466,226	13,723,917	16,190,143	1,134,061	9,792,564	10,926,625	1,332,165	3,931,353	5,263,518
4	398000	Miscellaneous Equipment	3,008	79,869	82,877	1,106	56,990	58,096	1,902	22,879	24,781
		TOTAL GENERAL PLANT	29,866,733	65,978,444	95,845,177	22,712,582	47,078,260	69,790,842	7,154,151	18,900,184	26,054,335
		TOTAL PLANT IN SERVICE	695,333,741	155,851,416	851,185,157	467,168,501	110,226,631	577,395,132	228,165,240	45,624,785	273,790,025
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,314,546)	(15,314,546)	0	(10,576,225)	(10,576,225)	0	(4,738,321)	(4,738,321)
G-ADEP		Distribution Plant	(213,200,741)	(1,736,455)	(214,937,196)	(139,990,443)	(1,184,262)	(141,174,705)	(73,210,298)	(552,193)	(73,762,491)
G-ADEP		General Plant	(10,530,933)	(19,916,094)	(30,447,027)	(7,422,387)	(14,210,931)	(21,633,318)	(3,108,546)	(5,705,163)	(8,813,709)
		TOTAL ACCUMULATED DEPRECIATION	(223,731,674)	(36,967,095)	(260,698,769)	(147,412,830)	(25,971,418)	(173,384,248)	(76,318,844)	(10,995,677)	(87,314,521)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(277,679)	(534,473)	(812,152)	(191,290)	(381,368)	(572,658)	(86,389)	(153,105)	(239,494)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(15,880)	(10,966,962)	(10,982,842)	0	(7,825,366)	(7,825,366)	(15,880)	(3,141,596)	(3,157,476)
G-AAAMT		Underground Storage	0	(240,542)	(240,542)	0	(166,118)	(166,118)	0	(74,424)	(74,424)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(293,559)	(11,741,977)	(12,035,536)	(191,290)	(8,372,852)	(8,564,142)	(102,269)	(3,369,125)	(3,471,394)
		TOTAL ACCUMULATED DEPR/AMORT	(224,025,233)	(48,709,072)	(272,734,305)	(147,604,120)	(34,344,270)	(181,948,390)	(76,421,113)	(14,364,802)	(90,785,915)
		NET GAS UTILITY PLANT before DFIT	471,308,508	107,142,344	578,450,852	319,564,381	75,882,361	395,446,742	151,744,127	31,259,983	183,004,110
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,415,975)	(108,415,975)	0	(74,116,413)	(74,116,413)	0	(34,299,562)	(34,299,562)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(17,683,362)	(17,683,362)	0	(12,612,918)	(12,612,918)	0	(5,070,444)	(5,070,444)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(732,829)	(732,829)	0	(500,984)	(500,984)	0	(231,845)	(231,845)
		TOTAL ACCUMULATED DFIT	0	(126,832,166)	(126,832,166)	0	(87,230,315)	(87,230,315)	0	(39,601,851)	(39,601,851)
		NET GAS UTILITY PLANT	471,308,508	(19,689,822)	451,618,686	319,564,381	(11,347,954)	308,216,427	151,744,127	(8,341,868)	143,402,259
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.060%			30.940%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			71.354%			28.646%	
G-ALL	6	Actual Therms Purchased		100.000%			68.200%			31.800%	
G-ALL	12	Net Gas Plant (before ADFIT)		100.000%			68.363%			31.637%	

Washington Natural Gas Transfers-to-Plant Detail
For ILLUSTRATIVE PURPOSES ONLY

KKS-3

Erval	Depreciation category	Total
1001	Gas Distribution 374-387	221,730
1050	Gas Distribution 374-387	212
1051	Gas Distribution 374-387	3,424
3000	Gas Distribution 374-387	515,225
3002	Gas Distribution 374-387	506,981
3003	Gas Distribution 374-387	429,933
3004	Gas Distribution 374-387	786,596
3005	Gas Distribution 374-387	2,514,545
3006	Gas Distribution 374-387	5,986
3007	Gas Distribution 374-387	665,438
3008	Gas Distribution 374-387	12,077,056
3055	Gas Distribution 374-387	1,064,923
3117	Gas Distribution 374-387	77,007
3304	Gas Distribution 374-387	31,321
3311	Gas Distribution 374-387	3,160,739
5005	Software 303	526,219
5006	Software 303	228
5010	Software 303	77,550
5014	General 5yr 389 / 393-395 / 397-398	540,661
5016	General 5yr 389 / 393-395 / 397-398	1,530,372
5017	General 5yr 389 / 393-395 / 397-398	320,178
5018	General 5yr 389 / 393-395 / 397-398	485,742
5019	General 5yr 389 / 393-395 / 397-398	242,243
5020	General 12yr 389 / 393-395 / 397-398	1,127,276
5020	Software 303	(31,811)
5022	General 5yr 389 / 393-395 / 397-398	370,525
5025	General 12yr 389 / 393-395 / 397-398	11,497
5025	Software 303	30,509
5026	General 5yr 389 / 393-395 / 397-398	339,245
5027	General 12yr 389 / 393-395 / 397-398	33,907
5027	Software 303	3,553
5028	General 5yr 389 / 393-395 / 397-398	265,211
5029	General 5yr 389 / 393-395 / 397-398	59,484
5030	General 12yr 389 / 393-395 / 397-398	401,608
5030	Software 303	(16,746)
5031	General 5yr 389 / 393-395 / 397-398	22,312
5032	General 5yr 389 / 393-395 / 397-398	584,062
5033	General 12yr 389 / 393-395 / 397-398	50,406
5033	Software 303	134,158
5034	General 12yr 389 / 393-395 / 397-398	48,923
5035	General 12yr 389 / 393-395 / 397-398	16,678
5036	Facilities 390-391	22,698
5037	General 12yr 389 / 393-395 / 397-398	82,458
5037	Software 303	102
5121	General 12yr 389 / 393-395 / 397-398	38,674
5147	Software 303	139,957

Washington Natural Gas Transfers-to-Plant Detail
For ILLUSTRATIVE PURPOSES ONLY

KKS-3

Erval	Depreciation category	Total
5151	Software 303	1,681,785
5152	General 5yr 389 / 393-395 / 397-398	108,150
5153	General 12yr 389 / 393-395 / 397-398	14,825
5153	Software 303	168,833
5154	General 12yr 389 / 393-395 / 397-398	126,121
5154	Software 303	(14,712)
5155	General 5yr 389 / 393-395 / 397-398	487,659
5156	General 12yr 389 / 393-395 / 397-398	461,986
5156	Software 303	(53,951)
7000	Transportation and Tools 392 / 396	1,272,313
7001	Facilities 390-391	252,175
7003	Facilities 390-391	34,221
7005	General 12yr 389 / 393-395 / 397-398	84,638
7006	General 12yr 389 / 393-395 / 397-398	221,552
7050	General 12yr 389 / 393-395 / 397-398	4,718
7131	Facilities 390-391	2,379,783
7132	Facilities 390-391	3,052,640
7135	Facilities 390-391	914,117
7136	Facilities 390-391	12,306
7145	Facilities 390-391	29,662
7200	Software 303	8,006
7201	Gas Underground Storage 350-357	32,124,823
7208	Transportation and Tools 392 / 396	148,357
		<u>73,039,000</u>

Summary Report

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,397,046	4,199,245	1,022,594	1,732,393	2,754,987	779,605	664,653	1,444,258
4	3031XX	Misc Intangible IT Plant (3031XX)	3,388,038	47,544,271	50,932,309	3,378,670	34,361,196	37,739,866	9,368	13,183,075	13,192,443
		TOTAL INTANGIBLE PLANT	5,190,237	49,941,317	55,131,554	4,401,264	36,093,589	40,494,853	788,973	13,847,728	14,636,701
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	2,714,874	2,714,874	0	1,875,978	1,875,978	0	838,896	838,896
1	352XXX	Wells	0	19,415,663	19,415,663	0	13,416,223	13,416,223	0	5,999,440	5,999,440
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	12,838,389	12,838,389	0	8,871,327	8,871,327	0	3,967,062	3,967,062
1	355000	Measuring & Regulating Equipment	0	1,509,143	1,509,143	0	1,042,818	1,042,818	0	466,325	466,325
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,785,207	2,785,207	0	1,924,578	1,924,578	0	860,629	860,629
		TOTAL UNDERGROUND STORAGE PLANT	0	41,990,959	41,990,959	0	29,041,532	29,041,532	0	12,949,427	12,949,427
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,249,668	0	1,249,668	804,175	0	804,175	445,493	0	445,493
6	376000	Mains	363,548,338	2,518,937	366,067,275	240,491,782	1,706,328	242,198,110	123,056,556	812,609	123,869,165
6	378000	Measuring & Reg Station Equip-General	6,418,951	0	6,418,951	4,009,359	0	4,009,359	2,409,592	0	2,409,592
6	379000	Measuring & Reg Station Equip-City Gate	6,364,265	0	6,364,265	1,887,034	0	1,887,034	4,477,231	0	4,477,231
6	380000	Services	260,533,575	0	260,533,575	180,002,836	0	180,002,836	80,530,739	0	80,530,739
6	381XXX	Meters	84,475,869	0	84,475,869	55,035,533	0	55,035,533	29,440,336	0	29,440,336
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,660,284	0	3,660,284	2,731,064	0	2,731,064	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	726,760,848	2,518,937	729,279,785	485,338,831	1,706,328	487,045,159	241,422,017	812,609	242,234,626
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,060,420	2,190,096	5,250,516	2,962,984	1,582,826	4,545,810	97,436	607,270	704,706
4	390XXX	Structures & Improvements	22,571,537	25,336,002	47,907,539	20,894,867	18,310,835	39,205,702	1,676,670	7,025,167	8,701,837
4	391XXX	Office Furniture & Equipment	1,968,647	15,791,758	17,760,405	1,950,590	11,413,019	13,363,609	18,057	4,378,739	4,396,796
4	392XXX	Transportation Equipment	12,770,044	3,941,199	16,711,243	9,961,566	2,848,383	12,809,949	2,808,478	1,092,816	3,901,294
4	393000	Stores Equipment	205,958	986,187	1,192,145	160,127	712,737	872,864	45,831	273,450	319,281
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,438,839	8,810,658	1,855,602	4,653,478	6,509,080	516,217	1,785,361	2,301,578
4	395XXX	Laboratory Equipment	28,760	464,959	493,719	28,760	336,035	364,795	0	128,924	128,924
4	396XXX	Power Operated Equipment	3,392,676	1,063,899	4,456,575	2,456,517	768,901	3,225,418	936,159	294,998	1,231,157

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

AVISTA UTILITIES

Report ID:
G-PLT-12E

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	3,623,264	14,631,697	18,254,961	2,306,840	10,574,620	12,881,460	1,316,424	4,057,077	5,373,501
4	398000	Miscellaneous Equipment	1,911	102,586	104,497	0	74,141	74,141	1,911	28,445	30,356
		TOTAL GENERAL PLANT	49,995,036	70,947,222	120,942,258	42,577,853	51,274,975	93,852,828	7,417,183	19,672,247	27,089,430
		TOTAL PLANT IN SERVICE	781,946,121	1,653,984,435	947,344,556	532,317,948	118,116,424	650,434,372	249,628,173	47,282,011	296,910,184
G-ADEP		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,446,136)	(16,446,136)	0	(11,364,280)	(11,364,280)	0	(5,081,856)	(5,081,856)
G-ADEP		Distribution Plant	(226,675,158)	(1,793,083)	(228,468,241)	(147,395,110)	(1,214,634)	(148,609,744)	(79,280,048)	(578,449)	(79,858,497)
G-ADEP		General Plant	(12,099,016)	(21,604,857)	(33,703,873)	(8,617,190)	(15,614,263)	(24,231,453)	(3,481,826)	(5,990,594)	(9,472,420)
		TOTAL ACCUMULATED DEPRECIATION	(238,774,174)	(38,844,076)	(277,618,250)	(156,012,300)	(28,931,777)	(184,944,227)	(82,761,874)	(11,650,899)	(94,412,773)
G-AAAMT		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(317,483)	(668,254)	(985,737)	(216,153)	(482,960)	(699,113)	(101,330)	(185,294)	(286,624)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(199,463)	(14,096,925)	(14,296,388)	(193,019)	(10,188,130)	(10,381,149)	(6,444)	(3,908,795)	(3,915,239)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(516,946)	(14,765,179)	(15,282,125)	(409,172)	(10,671,090)	(11,080,262)	(107,774)	(4,094,089)	(4,201,863)
		TOTAL ACCUMULATED DEPR/AMORT	(239,291,120)	(54,609,255)	(293,900,375)	(156,421,472)	(38,864,267)	(195,285,739)	(82,869,648)	(15,744,988)	(98,614,636)
		NET GAS UTILITY PLANT before DFIT	542,655,001	1,110,789,180	653,444,181	375,896,476	79,252,157	455,148,633	166,758,525	31,537,023	198,295,548
12	282900	ACCUMULATED DFIT									
4, 12	282900	ADFIT - Gas Plant In Service	0	(109,964,013)	(109,964,013)	0	(76,594,334)	(76,594,334)	0	(33,369,679)	(33,369,679)
4	282919	ADFIT - Common Plant (282900 from C-DTX)	0	(18,360,914)	(18,360,914)	0	(13,265,334)	(13,265,334)	0	(5,095,580)	(5,095,580)
4	283750	ADFIT - Common Plant (282919 from C-DTX)	0	(218,589)	(218,589)	0	(157,979)	(157,979)	0	(60,610)	(60,610)
12	283850	ADFIT - Common Plant (283750 from C-DTX)	0	(54,662)	(54,662)	0	(39,505)	(39,505)	0	(15,157)	(15,157)
		ADFIT - Gas portion of Bond Redemptions	0	(387,709)	(387,709)	0	(270,055)	(270,055)	0	(117,654)	(117,654)
		TOTAL ACCUMULATED DFIT	0	(128,985,887)	(128,985,887)	0	(90,327,207)	(90,327,207)	0	(38,658,680)	(38,658,680)
		NET GAS UTILITY PLANT	542,655,001	(18,196,707)	524,458,294	375,896,476	(11,075,050)	364,821,426	166,758,525	(7,121,657)	159,636,868

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%	69.100%	30.9000%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.0000%	67.740%	32.260%
G-ALL	12	Net Gas Plant (before ADFIT)	100.0000%	69.654%	30.346%