

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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,976,901	3,779,100	1,022,594	1,428,746	2,451,340	779,605	548,155	1,327,760
4	3031XX	Misc Intangible IT Plant (3031XX)	984,868	45,912,626	46,897,494	970,021	33,181,973	34,151,994	14,847	12,730,653	12,745,500
TOTAL INTANGIBLE PLANT			2,787,067	47,889,527	50,676,594	1,992,615	34,610,719	36,603,334	794,452	13,278,808	14,073,260
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	2,538,606	2,538,606	0	1,754,177	1,754,177	0	784,429	784,429
1	352XXX	Wells	0	19,239,394	19,239,394	0	13,294,421	13,294,421	0	5,944,973	5,944,973
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	12,662,120	12,662,120	0	8,749,525	8,749,525	0	3,912,595	3,912,595
1	355000	Measuring & Regulating Equipment	0	1,332,875	1,332,875	0	921,017	921,017	0	411,858	411,858
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,622,397	2,622,397	0	1,812,076	1,812,076	0	810,321	810,321
TOTAL UNDERGROUND STORAGE PLANT			0	41,123,075	41,123,075	0	28,441,824	28,441,824	0	12,681,251	12,681,251
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	302,911	0	302,911	197,252	0	197,252	105,659	0	105,659
6	375000	Structures & Improvements	1,034,551	0	1,034,551	653,292	0	653,292	381,259	0	381,259
6	376000	Mains	341,882,029	2,514,392	344,396,421	225,172,751	1,703,249	226,876,000	116,709,278	811,143	117,520,421
6	378000	Measuring & Reg Station Equip-General	6,068,553	79,438	6,147,991	3,778,246	53,811	3,832,057	2,290,307	25,627	2,315,934
6	379000	Measuring & Reg Station Equip-City Gate	6,555,156	0	6,555,156	2,129,791	0	2,129,791	4,425,365	0	4,425,365
6	380000	Services	245,933,400	0	245,933,400	169,033,175	0	169,033,175	76,900,225	0	76,900,225
6	381XXX	Meters	81,452,690	0	81,452,690	57,191,209	0	57,191,209	24,261,481	0	24,261,481
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,479,268	0	3,479,268	2,659,130	0	2,659,130	820,138	0	820,138
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			686,797,153	2,593,830	689,390,983	460,878,771	1,757,060	462,635,831	225,918,382	836,770	226,755,152
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,009,077	2,119,997	5,129,074	2,911,641	1,532,164	4,443,805	97,436	587,833	685,269
4	390XXX	Structures & Improvements	11,328,596	24,060,401	35,388,997	9,655,011	17,388,933	27,043,944	1,673,585	6,671,468	8,345,053
4	391XXX	Office Furniture & Equipment	564,211	15,500,306	16,064,517	546,153	11,202,381	11,748,534	18,058	4,297,925	4,315,983
4	392XXX	Transportation Equipment	12,100,861	3,550,013	15,650,874	9,411,309	2,565,665	11,976,974	2,689,552	984,348	3,673,900
4	393000	Stores Equipment	198,597	963,648	1,162,245	153,874	696,448	850,322	44,723	267,200	311,923
4	394000	Tools, Shop & Garage Equipment	2,374,679	6,209,821	8,584,500	1,857,590	4,487,962	6,345,552	517,089	1,721,859	2,238,948
4	395XXX	Laboratory Equipment	6,827	458,453	465,280	6,622	331,333	337,955	205	127,120	127,325
4	396XXX	Power Operated Equipment	3,388,511	1,058,844	4,447,355	2,456,517	765,248	3,221,765	931,994	293,596	1,225,590
4	397XXX	Communications Equipment	2,676,346	13,927,623	16,603,969	1,346,522	10,065,772	11,412,294	1,329,824	3,861,851	5,191,675
4	398000	Miscellaneous Equipment	2,328	94,955	97,283	417	68,626	69,043	1,911	26,329	28,240
TOTAL GENERAL PLANT			35,650,033	67,944,061	103,594,094	28,345,656	49,104,532	77,450,188	7,304,377	18,839,529	26,143,906

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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-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
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%