

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b> | <b>G-APL-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       |
| 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%  |