

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate 2019 ADFIT
	Adjstment Number	3.18
	Workpaper Reference	G-RDFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</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	-
16	Total Distribution	<u>-</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>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	79
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (79)</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	-
41	DEFREED TAXES	<u>(15,228)</u>
42	Net Plant After DFIT	(15,228)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (15,228)</u>

AVISTA UTILITIES
Gas Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2020

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	0	0	0
	UG Storage	1	0	0	0
	Distribution	12	(21,714,219)	(15,235,782)	(6,478,437)
	General (Direct)	13	0	0	0
General/Intangible	CD AA	4	10,744	7,799	2,945
General/Intangible	CD AN	12	0	0	0
Total Plant DFIT			(21,703,475)	(15,227,982)	(6,475,493)
Total Deferred FIT			(21,703,475)	(15,227,982)	(6,475,493)
			G Adj 3.18		

Allocation Notes:

System Contract Demand	1	100.000%	68.680%	31.320%
Jurisdictional four-factor	4	100.000%	72.593%	27.407%
Net gas plant - AMA	12	100.000%	70.165%	29.835%
Net gas general plant - AMA	13	100.000%	80.767%	19.233%

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

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

AVISTA UTILITIES
Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2020

		Total System	Electric	Gas - North	Gas - South
Electric		(45,661,099)	(45,661,099)		
GAS North		(21,714,219)		(21,714,219)	
GAS Oregon		(8,861,164)			(8,861,164)
General Utility	CD AA	52,377	36,967	10,744	4,666
General Utility	CD AN	0	0	0	
Total Accelerated Tax Depr		(76,184,105)	(45,624,132)	(21,703,475)	(8,856,498)
		A			
Total Deferred FIT		(76,184,105)	(45,624,132)	(21,703,475)	(8,856,498)

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	70.578%	20.513%	8.909%
CD AN - 9	100.000%	77.874%	22.126%	0.000%

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
Dec-18	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jan-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Feb-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Mar-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Apr-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
May-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jun-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jul-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Aug-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Sep-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Oct-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Nov-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Dec-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
AMA	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
EOP	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
Dec-19	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jan-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Feb-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Mar-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Apr-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
May-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jun-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jul-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Aug-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Sep-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Oct-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Nov-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Dec-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
AMA	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
EOP	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
Dec-19	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jan-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Feb-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Mar-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Apr-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
May-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jun-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jul-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Aug-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Sep-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Oct-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Nov-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Dec-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
AMA	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
EOP	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	8,050,000	8,050,000	-	5,284,020	5,284,020	-	2,765,980	2,765,980
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,312,800	1,312,800	-	687,200	687,200
182333 CDA Settlement Costs	-	1,130,184	1,130,184	-	741,853	741,853	-	388,331	388,331
182381 CDA Settlement Past Storage	-	30,537,791	30,537,791	-	20,045,006	20,045,006	-	10,492,785	10,492,785
302000 Franchises & Consents	591,118	44,049,218	44,640,336	591,118	28,913,907	29,505,025	-	15,135,311	15,135,311
303000 Misc Intangible Plant- (C-IPL)	479,443	17,608,859	18,088,302	479,443	11,805,501	12,284,944	-	5,803,358	5,803,358
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	1,572,839	87,640,652	89,213,491	1,540,186	60,637,691	62,177,877	32,653	27,002,961	27,035,614
303110 Misc Intangible Plant-PC Software (C-IPL)	-	319,253	319,253	-	220,888	220,888	-	98,365	98,365
3115-303 Misc Intangible Plant-PC Software (C-IPL)	14,412,224	94,018,777	108,431,001	14,412,224	65,050,652	79,462,876	-	28,968,125	28,968,125
TOTAL INTANGIBLE PLANT	17,055,624	285,354,734	302,410,358	17,022,971	194,012,318	211,035,289	32,653	91,342,416	91,375,069
Production	-	1,418,084,853	1,418,084,853	-	930,160,150	930,160,150	-	487,924,703	487,924,703
Transmission	-	776,937,563	776,937,563	-	509,896,912	509,896,912	-	267,040,651	267,040,651
Distribution	1,800,328,498	3,048,699	1,803,377,197	1,192,361,165	2,115,248	1,194,476,413	607,967,333	933,451	608,900,784
General Plant	113,825,188	297,489,697	411,314,885	73,726,103	205,830,146	279,556,249	40,099,085	91,659,551	131,758,636
									-
TOTAL Plant	1,931,209,310	2,780,915,546	4,712,124,856	1,283,110,239	1,842,014,774	3,125,125,013	648,099,071	938,900,772	1,586,999,843

(From IPL - Electric Data)									
303000 CD AA	-	6,961,001	6,961,001	-	4,816,247	4,816,247	-	2,144,754	2,144,754
CD AN	-	151,119	151,119	-	99,195	99,195	-	51,924	51,924
303100 CD AA	-	73,511,605	73,511,605	-	50,861,944	50,861,944	-	22,649,661	22,649,661
CD AN	-	315,015	315,015	-	217,956	217,956	-	97,059	97,059
303110 CD AA	-	319,253	319,253	-	220,888	220,888	-	98,365	98,365
CD AN	-	-	-	-	-	-	-	-	-
303115-2 CD AA	-	94,018,778	94,018,778	-	65,050,652	65,050,652	-	28,968,126	28,968,126
	-	175,276,771	175,276,771	-	121,266,882	121,266,882	-	54,009,889	54,009,889

Allocation Factors									
1	303000				65.640%			34.360%	
4	303100				69.189%			30.811%	
4	303110				69.189%			30.811%	
4	303115				69.189%			30.811%	

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	5,888,455	51,427,186	57,315,641	5,099,868	37,332,537	42,432,405	788,587	14,094,649	14,883,236
UG Storage	-	43,217,516	43,217,516	-	29,713,591	29,713,591	-	13,503,925	13,503,925
Distribution	752,288,955	2,518,894	754,807,849	504,140,137	1,723,402	505,863,539	248,148,818	795,492	248,944,310
General Plant	53,817,089	72,466,033	126,283,122	46,623,712	52,605,268	99,228,980	7,193,377	19,860,765	27,054,142
									-
TOTAL Plant	811,994,499	169,629,629	981,624,128	555,863,717	121,374,798	677,238,515	256,130,782	48,254,831	304,385,613

(From IPL - Gas North Data)

303000 CD AA	-	2,023,166	2,023,166	-	1,468,677	1,468,677	-	554,489	554,489
CD AN	-	42,939	42,939	-	31,171	31,171	-	11,768	11,768
303100 CD AA	-	21,365,632	21,365,632	-	15,509,953	15,509,953	-	5,855,679	5,855,679
CD AN	-	89,509	89,509	-	-	-	-	89,509	89,509
303110 CD AA	-	92,789	92,789	-	67,358	67,358	-	25,431	25,431
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	27,325,897	27,325,897	-	19,836,688	19,836,688	-	7,489,209	7,489,209
CD AN	-	-	-	-	-	-	-	-	-
	-	50,939,932	50,939,932	-	36,913,848	36,913,848	-	14,026,084	14,026,084

Allocation Factors

4	303000	72.593%	27.407%
4	303100	72.593%	27.407%
4	303110	72.593%	27.407%
4	303115	72.593%	27.407%

0.2305

	System	
	ADFIT	Grossed-Up (Rev. Req.)
Balance 12/31/2018	(128,757,944)	(167,326,762)
Repairs	(12,682,929)	(16,482,039)
Repairs 481(a)	(24,417,679)	(31,731,877)
Repairs - Amortization	5,677,784	7,378,537
Repairs - Excess Deferreds	(7,022,178)	(9,125,637)
Meters	(11,378,988)	(14,787,509)
Meters 481(a)	(12,076,466)	(15,693,912)
Meters - Amortization	2,419,978	3,144,870
Meters - Excess Deferreds	(2,833,386)	(3,682,113)
IDD #5	(6,147,010)	(7,988,317)
IDD #5 481(a)	(70,924,333)	(92,169,374)
IDD #5 - Amortization	13,438,966	17,464,544
IDD #5 - Excess Deferreds	(19,323,555)	(25,111,832)
Balance 12/31/2019	(274,027,740)	(356,111,423)
2020 Future Annual Additions		
Repairs	(12,682,929)	(16,482,039)
IDD #5	(6,147,010)	(7,988,317)
Meters	(9,648,925)	(12,539,214)
Amortization	6,652,957	8,645,818
	(21,825,907)	(28,363,752)
Balance 12/31/2020	(295,853,647)	(384,475,175)
2020 Repairs PF in case		
Repairs	8,736,000	11,352,827
Repairs Amortization	(3,458,878)	(2,911,748)
	5,277,122	8,441,079
2020 PF Adjustment	(16,548,785)	(19,922,673)