RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

Ref/Basis Accoun	t Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			

G-APL Gas Net Adjusted Rate Base

RATE OF RETURN

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.

	S OF OPER	RATIONS PERCENTAGES	Report ID: G-ALL-12A		AVIS	TA UTILITIES
		Ended October 31, 2020 Averages Basis				
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand				
2	Input	Number of Customers - AMA Percent				
3	G-OPS	Direct Distribution Operating Expense Percent				
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage				
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent				

RESULTS OF OPERATIONS  GAS ALLOCATION PERCENTAGES  For Twelve Months Ended October 31, 2020  Average of Monthly Averages Basis	Report ID: G-ALL-12A	AVISTA UTILITIES
Input  Elec/Gas North/Oregon 4-Factor Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total Percentage  Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage  Number of Customers at Percentage  Net Direct Plant Percentage  Tetal Parameters		
Total Percentages		

Average (CD AA)

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Input Gas North/Oregon 4-Factor

Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Total Percentage

> Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total

Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

Total Percentages Average (GD AA)



RESUI	LTS OF OPER	RATIONS	Report ID:	AVISTA UTILITIES
		PERCENTAGES	G-ALL-12A	
For Tw	velve Months I	Ended October 31, 2020		
		Averages Basis		
	Input	Elec/Gas North 4-Factor		
		Direct O & M Accts 580 - 894		
		Direct O & M Accts 901 - 935		
		Adjustments		
		Total		
		Percentage		
		reformage		
		Direct Labor Accts 580 - 894		
		Direct Labor Accts 901 - 935		
		Total		
		Percentage		
		Number of Customers at		
		Percentage		
		reformage		
		Net Direct Plant		
		Percentage		
		Total Percentages		
9		Average (CD AN/ID/WA)		
3		Average (OD ANID/WA)		
JP		Gas North/Oregon JP Factor %		
0.		Cas Helling Trogett of Traciet 70		
		Actual Annual Throughput		
10		Percent		
10		reform		
		Pook Depresiation		
11		Book Depreciation Percent		
11		Percent		
		Not Con Diget (hafara ADEIT) AMA		
40		Net Gas Plant (before ADFIT) - AMA		
12		Percent		
	0.51.7	Net Oce Oceanal Plant Atta		
	G-PLT	Net Gas General Plant - AMA		
13		Percent		
		Net Allocated Schedule M's - AMA		
14		Percent		
99	Input	Not Allocated		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	
Ref/Rasis Account Description	

	_	DIATEMENT	G-0F3-12A									
For Twelv	e Months	Ended October 31, 2020										
Average of	of Monthly	Averages Basis		*******	* SYSTEM ******	*****	****** V	VASHINGTON ***	*****	*******	* IDAHO *******	******
		Description	<u> </u>	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99 99 99 99	480000	REVENUES SALES OF GAS: Residential Commercial - Firm & Interruptible Industrial-Firm Interruptible										
99	484000	Interdepartmental Revenue										
99		Unbilled Revenue										
99	499///	TOTAL SALES TO ULTIMATE CU	STOMERS									
99 4 99 99 4 99	488000 4893XX 493000	OTHER OPERATING REVENUES Sales for Resale Miscellaneous Service Revenues Transportation Revenues Rent from Gas Property Other Gas Revenues Provision for Rate Refund Provision for Rate Refund-Tax Refund TOTAL OTHER OPERATING REVITOTAL GAS REVENUES	orm									
G-804 99 99 10 99		PRODUCTION EXPENSES: City Gate Purchases Net Natural Gas Storage Transaction Gas Used for Products Extraction Other Gas Expenses Gas Technology Institute (GTI) Exp TOTAL PRODUCTION EXPENSES	penses									
1 1 1	814000 824000 837000	UNDERGROUND STORAGE EXP Supervision & Engineering Other Expenses Other Equipment TOTAL UNDERGROUND STORAGE										
G-DEPX G-AMTX G-OTX		Depreciation Expense-Underground Amortization Expense-Underground Taxes Other Than FIT TOTAL UG STORAGE DEPR/AME	d Storage									
		TOTAL UNDERGROUND STORAG	GE EXPENSE									

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended October 31, 2020										
Average	of Monthly	Averages Basis		********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	*******	IDAHO *******	*****
Ref/Basis	s Account	Description	_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			_									
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria										
3	877000	Measuring & Reg Sta Exp-City Gat										
3	878000	Meter & House Regulator Expense	S									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
3	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-Industria										
3	891000	Measuring & Reg Sta Exp-City Gat	е									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATII	NG EXP									
G-DEPX	,	Depreciation Expanse Distribution										
G-DEPA G-OTX		Depreciation Expense-Distribution Taxes Other Than FIT										
G-OTA		TOTAL DISTR DEPR/AMRT/NON-	EIT TAVES									
		TOTAL DISTR DEPR/AMRT/NON-	FII TAXES									
		TOTAL DISTRIBUTION EXPENSE	S									
		TOTAL BIOTALBOTION EXILENCE										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING S	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended October 31, 2020										
Average	of Monthly	Averages Basis		********	SYSTEM ******	*****	****** W	ASHINGTON *	*****	*******	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			_									
		CUSTOMER ACCOUNTS EXPE	NSES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	Customer Records & Collection E	xpenses									
2	904000	Uncollectible Accounts	•									
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS	SEXPENSES									
		CUSTOMER SERVICE & INFO E	EXPENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Ex	р									
		TOTAL CUSTOMER SERVICE 8	INFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expense	es									
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										
		ADMINISTRATIVE & GENERAL	EXPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - C	redit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX											
4	926XXX											
4	928000	Regulatory Commission Expense										
4	930000	Miscellaneous General Expenses	3									
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATI	NG EXP									

RESULTS			Report ID:		AVIS.	TA UTILI	TIES					
		STATEMENT	G-OPS-12A									
		Ended October 31, 2020		*****	OVOTER 4 *******	.++++	+++++++++++	. OLUNIOTONI **	+++++++	*****	ID A I IO +++++++	***
		Averages Basis			SYSTEM ********			ASHINGTON **			IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Pla	int									
G-DLI X		Amortization Expense - General Pl										
G-AMTX		Amortization Expense - Misc IT Int										
G-AMTX		Amortization Expense-General Pla										
99	407025	WA GRC Jackson Prairie O&M De										
99	407229	Idaho Earnings Test Amortization	Torrai									
99	407230	Tax Reform Amortization										
99	407302	Amortization WA Excess Natural G	Sas Line Exten									
99	407305	Natural Gas Depreciation Study De										
99	407311	Regulatory Debit - AFUDC Amortiz										
99	407314	Regulatory Debit - FISERVE Amor										
99	407319	AFUDC Equity DFIT Deferral										
99	407332	Existing Meters/ERTs Excess Dep	reciation Defer									
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407414	Regulatory Credits-Deferral-FISER	:VE									
99	407425	WA GRC Jackson Prairie Deferral										
99	407436	Regulatory Deferral - AMI										
99	407447	Regulatory Deferral - COVID-19										
99	407468	Project Compass Deferral - ID										
99	407493	Amortization - 2015 Remand Refu	nd									
G-OTX		Taxes Other Than FITA&G										
		TOTAL A&G DEPR/AMRT/NON-F	IT TAXES									
		TOTAL ADMIN & GENERAL EXPE	ENSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOS	S) BEFORE FI									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME 1	ΓAX									
G-FIT		AMORTIZED INVESTMENT TAX	CREDIT									
		GAS NET OPERATING INCOME	(LOSS)									
	TION RATI											
G-ALL		System Contract Demand										
G-ALL		Number of Customers - AMA										
G-ALL		Direct Distribution Operating Exper	nse									
G-ALL		Jurisdictional 4-Factor Ratio										
G-ALL		Actual Annual Throughput Not Allocated										
G-ALL	33	NOT Allocated										

RESULTS			Report ID:		A۱	VISTA UTILIT	TES					
		OF OTHER REVENUE	G-495-12A									
		Ended October 31, 2020										
		Averages Basis		******* SYSTEM ********			ASHINGTON **		************* IDAHO ***********			
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4		Other Gas Revenue-Miscellaneous	6									
4	495028	Deferred Exchange Reservation										
4	495100	Entitlement Penalties										
4	495280	Other Gas Rev-Decoupling Mecha	nism									
99	495311	Contra Decoupling Deferral										
4	495328	Residential Decoupling Deferral										
4	495329	Amortization Res Decoupling Defe	rral									
4	495338	Non-Res Decoupling Deferred Rev	<i>'</i>									
4	495339	Amortization Non-Res Decoupling										
4	495600	Other Gas Revenue-DSM Lost Ma	rgin									
4	495680	Other Gas Revenue-Margin Reduc	ction									
4	495711	Other Gas Revenue-Glendale Sys	tem									
4	495780	Other Gas Revenue-PPP Recover	у									
4	495900	Gas Customers-Other Gas Reven	ues									
		TOTAL OTHER GAS REVENUES										
ALLOCATI	ON RATI	OS:										
G-ALL	LOCATION RATIOS: G-ALL 4 Jurisdictional 4-Factor Ratio											
G-ALL	99	Not Allocated										

For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis  Ref/Basi: Account Description  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Total Direct Allocated Total Direct Allocated Total  Birect Allocated Total Direct Allocated Tot
Ref/Basi: Account Description Direct Allocated Total Direct Allocated Total Direct Allocated Total  6 804000 Gas Purchases 1 804001 Pipeline Demand Costs 1 804002 Transport Variable Charges 6 804010 Gas Costs - Fixed Hedge 6 804014 GTI Contributions 6 804017 Transaction Fees 6 804018 Merchandise Processing Fee 6 804140 Gas Research Contributions 6 804170 Gas Transaction Fees 6 804600 Gas Purchases - Financial 6 804600 Gas Purchases - Financial 6 804701 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
1 804001 Pipeline Demand Costs 1 804002 Transport Variable Charges 6 804010 Gas Costs - Fixed Hedge 6 804014 GTI Contributions 6 804017 Transaction Fees 6 804018 Merchandise Processing Fee 6 80410 Gas Research Contributions 6 804110 Gas Transaction Fees 6 804100 Gas Purchases - Financial 6 804600 Gas Purchases - Financial 6 804701 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
1 804001 Pipeline Demand Costs 1 804002 Transport Variable Charges 6 804010 Gas Costs - Fixed Hedge 6 804014 GTI Contributions 6 804017 Transaction Fees 6 804018 Merchandise Processing Fee 6 80410 Gas Research Contributions 6 804110 Gas Transaction Fees 6 804100 Gas Purchases - Financial 6 804600 Gas Purchases - Financial 6 804701 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
1 804002 Transport Variable Charges 6 804010 Gas Costs - Fixed Hedge 6 804014 GTI Contributions 6 804017 Transaction Fees 6 804018 Merchandise Processing Fee 6 804140 Gas Research Contributions 6 804170 Gas Transaction Fees 6 804600 Gas Purchases - Financial 6 804700 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 80499 Off System Gas Purchases
6 804010 Gas Costs - Fixed Hedge 6 804014 GTI Contributions 6 804017 Transaction Fees 6 804018 Merchandise Processing Fee 6 804140 Gas Research Contributions 6 804170 Gas Transaction Fees 6 804600 Gas Purchases - Financial 6 804700 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804990 Off System Gas Purchases
6 804014 GTI Contributions 6 804017 Transaction Fees 6 804018 Merchandise Processing Fee 6 804140 Gas Research Contributions 6 804170 Gas Transaction Fees 6 804600 Gas Purchases - Financial 6 804700 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
804017 Transaction Fees 804018 Merchandise Processing Fee 804140 Gas Research Contributions 804170 Gas Transaction Fees 804600 Gas Purchases - Financial 804700 Gas Costs - Offsystem Bookout 804711 Gas Costs - Offsystem Bookout Offset 804730 Gas Costs - Intracompany LDC Gas 804999 Off System Gas Purchases
804018 Merchandise Processing Fee 804140 Gas Research Contributions 804170 Gas Transaction Fees 804600 Gas Purchases - Financial 804700 Gas Costs - Offsystem Bookout 804711 Gas Costs - Offsystem Bookout Offset 804730 Gas Costs - Intracompany LDC Gas 804999 Off System Gas Purchases
6 804140 Gas Research Contributions 6 804170 Gas Transaction Fees 6 804600 Gas Purchases - Financial 6 804700 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
804170 Gas Transaction Fees 804600 Gas Purchases - Financial 804700 Gas Costs - Offsystem Bookout 804711 Gas Costs - Offsystem Bookout Offset 804730 Gas Costs - Intracompany LDC Gas 804999 Off System Gas Purchases
6 804600 Gas Purchases - Financial 6 804700 Gas Costs - Offsystem Bookout 6 804711 Gas Costs - Offsystem Bookout Offset 6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
804700 Gas Costs - Offsystem Bookout 804711 Gas Costs - Offsystem Bookout Offset 804730 Gas Costs - Intracompany LDC Gas 804999 Off System Gas Purchases
<ul> <li>804711 Gas Costs - Offsystem Bookout Offset</li> <li>804730 Gas Costs - Intracompany LDC Gas</li> <li>804999 Off System Gas Purchases</li> </ul>
6 804730 Gas Costs - Intracompany LDC Gas 6 804999 Off System Gas Purchases
6 804999 Off System Gas Purchases
99 805111 Amortize ID Holdback
99 805120 Gas Expense - Rate Deferrals
TOTAL PURCHASED GAS COSTS
ALLOCATION RATIOS:
G-ALL 1 System Contract Demand
G-ALL 6 Actual Therms Purchased
G-ALL 99 Not Allocated

ALLOC	ATION O	PERATIONS F ACCOUNT 908	Report ID: <b>G-908-12A</b>		AVI	STA UTILIT	ΓIES					
		ns Ended October 31, 2020 nly Averages Basis		******	* SYSTEM *****	*****	****** W	ASHINGTON **	*****	*****	* IDAHO ******	*****
	i:Account	Description	l I	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense										
99	908600	Public Purpose Tariff Rider Expen	se Offset									
99	908610	Limited Income Tax Refund Progr	am									
99	908690	Schedule 91 Amortization include	d in Unbille									
99	908990	DSM Amortization										
		Total Account 908										
ALLOC	ATION RA	ATIOS:										
G-ALL		Number of Customers - AMA										
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Ref/Basis Description System Washington Idaho

Debt

- Capital Structure Debt Ratio
- 2 Cost of Debt Total Cost of Debt

**Total Weighted Cost** 

G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



RESULTS OF	OPERATIONS	Report ID:
FEDERAL IN	COME TAXESGAS	G-FIT-12A
For Twelve M	onths Ended October 31, 2020	
Average of M	onthly Averages Basis	
Ref/Basis	Description	

	of Monthly Averages Basis				
Ref/Basis	Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Inc Operating Revenue	come:			
G-OPS	Operating & Maintenance Expense				
G-OPS	Book Deprec/Amort and Reg Amorti	zations			
G-OTX	Taxes Other than FIT  Net Operating Income Before FIT	-			
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amortiza Schedule M Adjustments Taxable Net Operating Income	ition –			
	Tax Rate				
	Federal Income Tax	_			
G-DTE	Deferred FIT				
99	411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC	_ _			
ALLOCA G-ALL	TION RATIOS: 99 Not Allocated				

RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended October 31, 2020

Average of Monthly Average Region

#### **AVISTA UTILITIES**

		October 31, 2020			0) (0.751.4 *****	***	**********				+ ID 4 I IO ++++++	
Average of Mon	, ,				SYSTEM *****			ASHINGTON *			* IDAHO *****	
Ref/Basis	Account	Description	Dire	ect	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization										
12	997001	Contributions In Aid of Construction										
12	997002	Injuries and Damages										
12	997005	FAS106 Current Retiree Medical Accrua	1									
99		Deferred Gas Credit and Refunds										
12	997016	Redemption Expense Amortization										
99		DSM Tariff Rider										
12	997020	FAS87 Current Pension Accrual										
12		Customer Uncollectibles										
99		Decoupling Mechanism										
12	997032	Interest Rate Swaps										
12	997035											
12	997048											
12		Tax Depreciation										
12		Deferred Gas Exchange										
99		Amortization of Unbilled Revenue Add-Ir	ns									
12		Book Transportation Depreciation	10									
12		Deferred Compensation										
4		Meal Disallowances										
12		Paid Time Off										
12		Customer Uncollectibles										
99		Provision for Rate Refund										
12		Repairs 481 (a)										
99		Amort Idaho Earnings Test (254229)										
99												
		Def Project Compass										
99		WA Nat Gas Line Extension										
99		MDM System										
99		Provision for Rate Refund-Tax Reform										
99		Tax Reform Amortization										
99		FISERVE										
12		Capitalized Transportation										
12		AFUDC Equity Tax Flow Through										
12		AFUDC Equity CWIP										
12		AFUDC Debt CWIP										
12		AFUDC Equity DFIR Deferral										
12		Depreciation Study Deferral										
12		AFUDC Tax CPI										
12		Transportation Tax Disallowance										
12	997125	COVID-19										
		TOTAL SCHEDULE M ADJUSTMENTS										
ALLOCATION F												
G-ALL	1	Contract System Demand										
G-ALL	2	Number of Customers - AMA										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	11	Book Depreciation										
G-ALL	12	Net Gas Plant (before ADFIT) - AMA										
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSEGAS	G-DTE-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Ref/Basis Account Description	System	Washington	Idaho

12 99		Deferred Federal Income Tax Expense - Allocated Deferred Federal Income Tax Exp SUBTOTAL
12	411100	Deferred Federal Income Tax Expense - Allocated

411100 Deferred Federal Income Tax Exp

**Total Deferred Federal Income Tax Expense** 

## **ALLOCATION RATIOS:**

99

G-ALL 12 Net Gas Plant (before ADFIT) - AMA

**SUBTOTAL** 

G-ALL 99 Not Allocated



	S OF OPER		Report ID:			Α	VISTA UTILITIES					
		AN FEDERAL INCOME TAX	G-OTX-12A									
		Ended October 31, 2020										
		Averages Basis		_	YSTEM ********			HINGTON *****			IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca										
99	408170	R&P Property Tax - Distribut	tion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer										
99	411420	State Income Tax-ITC Amor TOTAL DISTRIBUTION TA										
		ADMINISTRATIVE & GENER	RAL									
99	408115	Payroll Taxes TOTAL A&G TAX										
		TOTAL TAXES OTHER THAI	N FIT									
ALLOCA <sup>-</sup> G-ALL	TION RATI 1	OS: System Contract Demand										

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis   **********************************	**************************************
PLANT IN SERVICE INTANGIBLE PLANT:  4 303000 Misc Intangible Plant (303000)  4 3031XX Misc Intangible IT Plant (3031XX)	Otal Briedt Arrocated Total
INTANGIBLE PLANT:  4 303000 Misc Intangible Plant (303000)  4 3031XX Misc Intangible IT Plant (3031XX)	
4 303000 Misc Intangible Plant (303000) 4 3031XX Misc Intangible IT Plant (3031XX)	
4 3031XX Misc Intangible IT Plant (3031XX) TOTAL INTANGIBLE PLANT  UNDERGROUND STORAGE PLANT:  1 350XXX Land & Land Rights 1 351XXX Structures & Improvements 1 352XXX Wells 1 353000 Lines 1 354000 Compressor Station Equipment 1 355000 Measuring & Regulating Equipment	
TOTAL INTANGIBLE PLANT  UNDERGROUND STORAGE PLANT:  1 350XXX Land & Land Rights  1 351XXX Structures & Improvements  1 352XXX Wells  1 353000 Lines  1 354000 Compressor Station Equipment  1 355000 Measuring & Regulating Equipment	
1 350XXX Land & Land Rights 1 351XXX Structures & Improvements 1 352XXX Wells 1 353000 Lines 1 354000 Compressor Station Equipment 1 355000 Measuring & Regulating Equipment	
1 351XXX Structures & Improvements 1 352XXX Wells 1 353000 Lines 1 354000 Compressor Station Equipment 1 355000 Measuring & Regulating Equipment	
1 352XXX Wells 1 353000 Lines 1 354000 Compressor Station Equipment 1 355000 Measuring & Regulating Equipment	
1 353000 Lines 1 354000 Compressor Station Equipment 1 355000 Measuring & Regulating Equipment	
1 354000 Compressor Station Equipment 1 355000 Measuring & Regulating Equipment	
1 355000 Measuring & Regulating Equipment	
1 356000 Purification Equipment	
1 357000 Other Equipment	
TOTAL UNDERGROUND STORAGE PLA	
DISTRIBUTION PLANT:	
6 374200 Land & Land Rights	
6 374400 Land & Land Rights	
6 375000 Structures & Improvements	
6 376000 Mains	
6 378000 Measuring & Reg Station Equip-General	
6 379000 Measuring & Reg Station Equip-City Gate	
6 380000 Services	
6 381XXX Meters	
6 382000 Meter Installations	
6 383000 House Regulators	
6 384000 House Regulator Installations	
6 385000 Industrial Measuring & Reg Sta Equip	
6 387000 Other Equipment	
TOTAL DISTRIBUTION PLANT	
GENERAL PLANT	
4 389XXX Land & Land Rights	
4 390XXX Structures & Improvements	
4 391XXX Office Furniture & Equipment	
4 392XXX Transportation Equipment	
4 393000 Stores Equipment	
4 394000 Tools, Shop & Garage Equipment	
4 395XXX Laboratory Equipment	
4 396XXX Power Operated Equipment	
4 397XXX Communications Equipment	
4 398000 Miscellaneous Equipment	
TOTAL GENERAL PLANT	

RESULTS GAS UTILI		TIONS	Report ID: G-PLT-12A			A۱	/ISTA UTILITIE	S				
		ded October 31, 2020	G-PLI-12A									
		erages Basis		*******	SYSTEM *****	*****	****** WA	ASHINGTON ***	*****	******	** IDAHO ******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE										
G-ADEP G-ADEP		Underground Storage Distribution Plant										
G-ADEP G-ADEP		General Plant										
O ABEI		TOTAL ACCUMULATED D	EPRECIATI									
G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000	ATION									
G-AAMT		Misc IT Intangible Plant - 303	31XX									
G-AAMT G-AAMT		Underground Storage General Plant - 390200, 3962	200									
G-AAIVIT		TOTAL ACCUMULATED A										
		TOTAL ACCUMULATED D	EPR/AMOR									
		NET GAS UTILITY PLANT b	efore DFIT									
12	282900	ACCUMULATED DFIT ADFIT - Gas Plant In Service	<u>.</u>									
4, 12	282900	ADFIT - Common Plant (282										
4	282919	ADFIT - Common Plant (282										
4	283750	ADFIT - Common Plant (283										
12	283850	ADFIT - Gas portion of Bond TOTAL ACCUMULATED D										
		NET GAS UTILITY PLANT										
ALLOCATI	ON RATIOS	S:										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL G-ALL	6 12	Actual Therms Purchased	-) 0.040									
G-ALL	12	Net Gas Plant (before ADFIT	) - AIVIA									

Report ID:
G-APL-12A

Average of Monthly Averages Basis		*******	* SYSTEM ******	*****	****** W	ASHINGTON ****	*****	******	*** IDAHO ******	*****		
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE										
4 4 4 1 1 1 4 99 99 99 99 99 99	182332 182318 117100 164100 164115 252000 235199 254911 182302 283302	OTHER ADJUSTMENTS: AMI Existing Meters/ERTs Defer Regulatory Asset - AFUDC Accumulated Amortization - AFU Gas Stored - Recoverable Base Gas InventoryJackson Prairie Gas InventoryClay Basin Customer Advances Customer Deposits Rate Base-Regulatory Liability-N WA Excess Nat Gas Line Extens ADFIT - WA Excess Nat Gas Lin Working Capital DSM Programs TOTAL OTHER ADJUSTMENTS	DC Gas onplant E sion e Extensi									
ALLOCA G-ALL G-ALL G-ALL	TION RA 1 4 99	TIOS: System Contract Demand Jurisdictional 4-Factor Ratio Not Allocated										

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Average of Monthly Averages Dasi	10		_				
		Assigned or	Assigned or	Assigned or			
D (ID )	System	Allocated	Allocated	Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	****** IDAHO ******
Ref/Basis							
Electric Production Steam (ED-AN)							
Steam (ED-ID)							
Steam (ED-WA							
Hydro (ED-AN)							
Other (ED-AN)  Total Electric Production							
Total Electric Production							
Electric Transmission							
ED-AN							
ED-ID							
ED-WA Total Electric Transmission							
Total Electric Transmission							
Electric Distribution							
ED-AN							
ED-ID							
ED-WA Total Electric Distribution							
Total Electric Distribution							
Gas Underground Storage							
1 GD-AN							
GD-OR							
Total Gas Underground Stor							
Gas Distribution							
6 GD-AN							
GD-ID							
GD-WA							
GD-OR Total Gas Distribution							
Total Gus Distribution							
General Plant							
ED-AN							
ED-ID ED-WA							
7,4 CD-AA							
9,4 CD-AN							
9 CD-ID							
9 CD-WA							
8,4 GD-AA							
4 GD-AN GD-ID							
GD-WA							
GD-OR							
Total General Plant							
Total Depreciation Expense							
Allocation Ratios:							
Service -							
7 Elec/Gas North/							
8 Gas North/Oreg							
9 Elec/Gas North					Page 1 of 1		Print Date Time: 1/11/2021 3:12 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	******* WASHINGTON ******	******* IDAHO ******
Ref/Basis Production/Transmission							<u>1</u>
Franchises (302000) Misc Intangible Plt (3030							
Total Production/Transmission							_
Distribution Franchises (302000)							
Misc Intangible Plt (3030 Total Distribution							_
General Plant - 303000							
7,4 9,4							
9,4							
Total General Plant - 303000							
Miscellaneous IT Intangible Plant - 3							
7,4 9,4							
9,4 9,4							
c, .							
8,4 4							
Total Miscellaneous IT Intangible Pla							_
Gas Underground Storage							
1 Total Gas Underground Storage							_
General Plant - 390200, 396200							
7,4 4							)
·							
Total General Plant- 390200, 396200							)
Total Amortization Expense							- -
Allocation Ratios:							
Service - 7 Elec/Gas North/Oregon							
8 Gas North/Oregon 4-Fac							
9 Elec/Gas North 4-Factor							

AVISTA UTILITIES   GAS-NORTH COLOURLATED DEPRECIATION   GASDAPORTHA (CAMUNIATED DEPARTMENT   GASDAPORTHA (CAMUNIATED DEPAR
For Twelve Monthly Average of Monthly Average   Save
Assigned or   Assigned or   Assigned or   Assigned or   Assigned or   Allocated   Allocated   Assigned or   Allocated   Assigned or   Allocated   Allocate
Ref/Basi
Electric Production
Steam (ED-ND)
Steam (ED-ID)
Hydro (ED-AN)
Total Electric Production  Electric Transmission
ED-AN   ED-ID   ED-WA
ED-ID   ED-WA   ED-WA
ED-WA Total Electric Transmission  Electric Distribution ED-AN ED-HD ED-WA  Total Electric Distribution ED-WA  Total Electric Distribution  Gas Underground Storage  1
Electric Distribution  ED-AN  ED-ID  ED-WA  Total Electric Distribution  Gas Underground Storage  1 GD-AN  GD-OR  Total Gas Underground Stora  6 GD-AN  GD-ID  GD-ID  GD-WA  GD-ID  GD-ID  GD-WA  GD-OR
ED-AN ED-ID ED-WA  Total Electric Distribution  Gas Underground Storage  1
ED-ID ED-WA  Total Electric Distribution  Gas Underground Storage  1 GD-AN GD-OR  Total Gas Underground Stora  Gas Distribution  6 GD-AN GD-ID GD-WA GD-OR
ED-WA Total Electric Distribution  Gas Underground Storage 1 GD-AN GD-OR  Total Gas Underground Stora  Gas Distribution  6 GD-AN GD-ID GD-WA GD-OR  GD-WA GD-OR
Gas Underground Storage  1 GD-AN GD-OR  Total Gas Underground Stora  Gas Distribution  6 GD-AN GD-ID GD-WA GD-OR
1 GD-AN GD-OR Total Gas Underground Stora  Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR
GD-OR Total Gas Underground Stora  Gas Distribution  GD-AN GD-ID GD-WA GD-OR
Total Gas Underground Stora  Gas Distribution  GD-ID  GD-WA  GD-OR
6 GD-AN GD-ID GD-WA GD-OR
GD-ID GD-WA GD-OR
GD-WA GD-OR
GD-OR
Total Gas Distribution
General Plant
ED-AN
ED-ID ED-WA
7,4 CD-AA
9,4 CD-AN 9 CD-ID
9 CD-WA
8,4 GD-AA
4 GD-AN GD-ID
GD-WA
GD-OR Total General Plant
Total Accumulated Depreciati Allocation Ratios:
Service -
7 Elec/Gas North/O
8 Gas North/Orego 9 Elec/Gas North 4-

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Average of Monthly Averages Basis						
······································	Assig	ned or Assigned or				
D (/D )	System Allo	cated Allocated	Allocated	******* GAS-NORTH ******	******* WASHINGTON *******	****** IDAHO ******
Ref/Basis roduction/Transmission Franchises (302000) ED-AN Misc Intangible Plt (303000 ED-AN						
Total Production/Transmission						
Distribution Franchises (302000) ED-W						
Franchises (302000) ED-W Misc Intangible Plt (303000 ED-W						
Total Distribution						
General Plant - 303000						
7,4 CD-AA						
9,4 CD-AN GD-ID						
GD-W						
GD-OR						
Total General Plant - 303000						
Miscellaneous IT Intangible Plant - 3031XX						
7,4 CD-AA						
9,4 CD-AN						
9 CD-ID						
9 CD-W ED-AN						
ED-ID						
ED-W						
8,4 GD-AA						
4 GD-AN						
GD-OR Total Miscellaneous IT Intangible Plant - 303						
Gas Underground Storage						
1 GD-AN						
Total Gas Underground Storage						
O   Pl   000000 000000						
<b>General Plant - 390200, 396200</b> 7,4 CD-AA						
9 CD-ID						
9 CD-W						
4 ED-AN						
ED-W						
GD-W GD-OF						
Total General Plant - 390200, 396200						
Total Accumulated Amortization						
Allocation Dations						
Allocation Ratios: Service -						
7 Elec/Gas North/Oregon 4-Factor						
8 Gas North/Oregon 4-Factor						
9 Elec/Gas North 4-Factor						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Gas-North Copy

Average	e of Monthly	y Averages Basis												
						C ************				TH ********			EGON GAS *****	
Ref/Basi	: 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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		-												
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
Ů		TOTAL ACCOUNT												
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
·		TOTAL ACCOUNT												
		1017/27/000011												
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
5		TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Gas-North Copy

			"""" ELECTRIC	*******			'^^^ GAS NOR I	H		OR	EGON GAS *****	*****
sis Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
393000 Stores Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
394000 Tools, Shop, & Garage Equip ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
394100 Electric Charging Stations ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
395000 Laboratory Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
	393000 Stores Equipment	393000 Stores Equipment ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT   394000 Tools, Shop, & Garage Equip ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT  394100 Electric Charging Stations ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT  395000 Laboratory Equipment ED-WA / ID / AN GD-WA / ID / AN	393000 Stores Equipment ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT  394000 Tools, Shop, & Garage Equip ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT  394100 Electric Charging Stations ED-WA / ID / AN GD-WA / ID / AN GD-AA CD-AA CD-AA CD-AA CD-AA CD-AA CD-WA / ID / AN GD-WA / ID / AN	393000 Stores Equipment	Stores Equipment	393000 Stores Equipment	393000 Stores Equipment	393000 Stores Equipment				

	TS OF OPERATIONS	Report ID:	AVISTA UTILITIES							
	ON GENERAL PLANT	C-GPL-12A								
	elve Months Ended October 31, 2020		Gas-North Copy							
Average	e of Monthly Averages Basis									
			******************* ELECTRIC ************************************	**************************************	****************** OREGON GAS ***************					
Ref/Basi	Account Description									
	396XXX Power Operated Equipment									
99	ED-WA / ID / AN									
99	GD-WA / ID / AN									
99	GD-OR / AS									
8	GD-AA									
7	CD-AA									
9	CD-WA / ID / AN									
	TOTAL ACCOUNT									
	397XXX Communication Equipment									
99	ED-WA / ID / AN									
99	GD-WA / ID / AN									
99	GD-OR / AS									
8	GD-AA									
7	CD-AA									
9	CD-WA/ ID / AN									
Ü	TOTAL ACCOUNT									
	101/12/10000111									
	398000 Miscellaneous Equipment									
99	ED-WA / ID / AN									
99	GD-WA / ID / AN									
99	GD-OR / AS									
8	GD-AA									
7	CD-AA									
9	CD-WA/ID/AN									
9	TOTAL ACCOUNT									
	TOTAL ACCOUNT									
	TOTAL GENERAL PLANT									
	TOTAL GLINLINAL FLANT									

ALLOCATION RATIOS:

8

9

99

G-ALL G-ALL

G-ALL

G-ALL

Elec/Gas North/Oregon 4-Fa Gas North/Oregon 4-Factor Elec/Gas North 4-Factor

Not Allocated

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Gas-North Copy

			*	******	** ELECTRIC *	*******	****	******	** GAS NORTH	************	****	****** ORI	EGON GAS****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMai												
99	303100	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303110	Misc Intangible PlantPC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	202115	Misc Intangible PlantPC												
99	303113	ED-WA / ID / AN												
		GD-WA / ID / AN												
99 99		GD-WA / ID / AN GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
J		TOTAL ACCOUNT												

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

Gas-North Copy

		<u> </u>	**************************************	**************************************	******* OREGON GAS********
Ref/Basis	Account	Description			
	000400	M: 1			
00	303120	Misc Intangible PlantSoft			
99		ED-WA / ID / AN GD-WA / ID / AN			
99 99		GD-WA/ID/AN GD-OR/AS			
8		GD-AA			
7		CD-AA			
8		CD-WA / ID / AN			
O		TOTAL ACCOUNT			
		TOTALAGOODIVI			
	303121	Misc Intangible PlantAMI			
99		ED-WA / ID / AN			
99		GD-WA / ID / AN			
99		GD-OR / AS			
8		GD-AA			
7		CD-AA			
9		CD-WA / ID / AN			
		TOTAL ACCOUNT			
		TOTAL			
ALLOCATIO	NI PATIO	8.			
G-ALL	7	Elec/Gas North/Oregon 4-F			
G-ALL	8	Gas North/Oregon 4-Facto			
G-ALL	9	Elec/Gas North 4-Factor			
G-ALL	99	Not Allocated			
- /	30				

RESULTS OF OPERATIONS	AVISTA UTILITIES					
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A					
For Twelve Months Ended October 31, 2020		Gas-North Copy				
Average of Monthly Averages Basis						
Ref/Basis Account Description		Total	Electric	Gas North	Oregon Gas	

ADFIT - Common Plant (For Report APL)

7 282900 CD-AA

8 282900 GD-AA

9 282900 CD-WA/ID/AN

7 282919 CD-AA

7 283750 CD-AA

Total

## **ALLOCATION RATIOS:**

G-ALL	7	Elec/Gas North/Oregon 4-Factor
G-ALL	8	Gas North/Oregon 4-Factor
G-ALL	9	Elec/Gas North 4-Factor
G-ALL	99	Not Allocated



	TS OF OPERATIONS Report ID: ON WORKING CAPITAL C-WKC-12A	AVISTA UTILITIES	
For Twe	e of Monthly Averages Basis	Gas-North Copy	
<u> </u>			SOUTH*
Ref/Basi	is Account Description	Washington Idaho Oregon Total Washington Idaho Washington Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip		
1	151210 Fuel Stock Hog Ffuel-KFGS		
7/4	154100 Plant Materials & Oper Supplies		
1	154300 Plant Materials & Oper Supplies - CS2		
1	154400 Plant Materials & Oper Supplies - Colstri		
7/4	154500 Supply Chain Receiving Inventory		
7/4	154550 Supply Chain Average Cost Variance		
7/4	154560 Supply Chain Invoice Price Variance		
99	163998 Common Working Capital		
99	163999 Investor-Supplied Working Capital		
	TOTAL		
	ALLOCATION RATIOS:  7/4 Jur Rollup/Jurisdictional 4-F 99 Not Allocated		