

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	6,387,703	4,422,991	1,964,712
	Adjustments			
	Adjusted Net Operating Income (Loss)	6,387,703	4,422,991	1,964,712
E-APL	Electric Net Rate Base	2,617,492,161	1,765,460,863	852,031,298
	RATE OF RETURN	0.244%	0.251%	0.231%

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.

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended September 30, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	9-01-2020 thru 09-30-2020	397,538 100.000%	259,920 65.382%	137,618 34.618%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2020 thru 09-30-2020	2,421,508 100.000%	1,631,797 67.388%	789,711 32.612%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		81,799,969	67,386,547	9,463,569	4,949,853
		Direct O & M Accts 500 - 894		61,705,364	45,517,009	11,244,610	4,943,745
		Direct O & M Accts 901 - 935		6,873,129	4,531,068	2,342,061	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		150,378,462	117,434,624	23,050,240	9,893,598
		Total		100.000%	78.093%	15.328%	6.579%
		Percentage					
		Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
		Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
		Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	0
		Total		98,616,201	72,878,077	17,328,929	8,409,195
		Percentage		100.000%	73.901%	17.572%	8.527%
		Number of Customers at		754,633	392,987	257,344	104,302
		Percentage		100.000%	52.076%	34.102%	13.822%
		Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
		Percentage		100.000%	75.220%	16.524%	8.256%
		Total Percentages		400.000%	279.291%	83.526%	37.184%
		Average (CD AA)		100.000%	69.822%	20.882%	9.296%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor		13,472,874	0	8,846,024	4,626,850
		Direct O & M Accts 500 - 894		15,818,049	0	10,987,391	4,830,658
		Direct O & M Accts 901 - 935		2,342,061	0	2,342,061	0
		Direct O & M Accts 901 - 905 Utility 9 Only		31,632,984	0	22,175,476	9,457,508
		Total		100.000%	0.000%	70.102%	29.898%
		Percentage					
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635	4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	0
		Total		19,009,997	0	13,061,026	5,948,971
		Percentage		100.000%	0.000%	68.706%	31.294%
		Number of Customers at		361,646	0	257,344	104,302
		Percentage		100.000%	0.000%	71.159%	28.841%
		Net Direct Plant		932,224,866	0	616,773,795	315,451,071
		Percentage		100.000%	0.000%	66.161%	33.839%
		Total Percentages		400.000%	0.000%	276.129%	123.871%
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	08-01-2020 thru 09-30-2020	1,321,677,548	916,592,924	405,084,624	
		Percent		100.000%	69.351%	30.649%	
11		Book Depreciation Percent	9-01-2020 thru 09-30-2020	11,285,182	7,547,741	3,737,441	
		Percent		100.000%	66.882%	33.118%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2020 thru 09-30-2020	3,210,483,254 100.000%	2,174,516,732 67.732%	1,035,966,522 32.268%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2020 thru 09-30-2020	279,742,761 100.000%	192,713,839 68.890%	87,028,922 31.110%
14		Net Allocated Schedule M's - AMA Percent	9-01-2020 thru 09-30-2020	-23,609,926 100.000%	-16,016,006 67.836%	-7,593,920 32.164%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	28,737,481	0	28,737,481	19,810,882	0	19,810,882	8,926,599	0
99	442200	Commercial - Firm & Int.	27,401,145	0	27,401,145	19,524,452	0	19,524,452	7,876,693	0
1	442300	Industrial	10,491,665	0	10,491,665	5,805,025	0	5,805,025	4,686,640	0
99	444000	Public Street & Highway Lighting	616,344	0	616,344	387,869	0	387,869	228,475	0
99	448000	Interdepartmental Revenue	102,721	0	102,721	90,393	0	90,393	12,328	0
99	499XXX	Unbilled Revenue	(6,282,968)	0	(6,282,968)	(3,680,056)	0	(3,680,056)	(2,602,912)	0
TOTAL SALES TO ULTIMATE CUSTOMERS			61,066,388	0	61,066,388	41,938,565	0	41,938,565	19,127,823	0
1	447XXX	Sales for Resale	0	4,882,240	4,882,240	0	3,204,702	3,204,702	0	1,677,538
TOTAL SALES OF ELECTRICITY			61,066,388	4,882,240	65,948,628	41,938,565	3,204,702	45,143,267	19,127,823	1,677,538
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	5,306	0	5,306	3,210	0	3,210	2,096	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,310	26,310	0	13,772
1	454000	Rent from Electric Property	111,352	9,129	120,481	71,894	5,992	77,886	39,458	3,137
1	454100	Rent from Transmission Joint Use	102	0	102	37	0	37	65	0
1	456XXX	Other Electric Revenues	(2,097,985)	4,566,080	2,468,095	(1,373,729)	2,997,175	1,623,446	(724,256)	1,568,905
TOTAL OTHER OPERATING REVENUE			(1,981,225)	4,615,291	2,634,066	(1,298,588)	3,029,477	1,730,889	(682,637)	1,585,814
TOTAL ELECTRIC REVENUE			59,085,163	9,497,531	68,582,694	40,639,977	6,234,179	46,874,156	18,445,186	3,263,352

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	30,690	30,690	0	20,145	20,145	0	10,545
1	501XXX	Fuel	0	2,380,905	2,380,905	0	1,562,826	1,562,826	0	818,079
1	502000	Steam Expense	0	292,707	292,707	0	192,133	192,133	0	100,574
1	505000	Electric Expense	0	54,266	54,266	0	35,620	35,620	0	18,646
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	388,055	388,055	0	254,719	254,719	0	133,336
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	33,192	33,192	0	21,787	21,787	0	11,405
1	511000	Structures	0	65,271	65,271	0	42,844	42,844	0	22,427
1	512000	Boiler Plant	0	537,005	537,005	0	352,490	352,490	0	184,515
1	513000	Electric Plant	0	81,086	81,086	0	53,225	53,225	0	27,861
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	188,670	188,670	0	123,843	123,843	0	64,827
		TOTAL STEAM POWER GENERATION EXP	0	4,051,847	4,051,847	0	2,659,632	2,659,632	0	1,392,215
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	151,665	151,665	0	99,553	99,553	0	52,112
1	536000	Water for Power	0	95,871	95,871	0	62,930	62,930	0	32,941
1	537000	Hydraulic Expense	374,519	360,597	735,116	245,647	236,696	482,343	128,872	123,901
1	538000	Electric Expense	0	551,783	551,783	0	362,190	362,190	0	189,593
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	110,172	110,172	0	72,317	72,317	0	37,855
1	540000	Rent	0	119,621	119,621	0	78,519	78,519	0	41,102
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	38,859	38,859	0	25,507	25,507	0	13,352
1	542000	Structures	0	1,305,810	1,305,810	0	857,134	857,134	0	448,676
1	543000	Reservoirs, Dams, & Waterways	0	(5,388)	(5,388)	0	(3,537)	(3,537)	0	(1,851)
1	544000	Electric Plant	0	429,819	429,819	0	282,133	282,133	0	147,686
1	545000	Miscellaneous Hydraulic Plant	0	58,111	58,111	0	38,144	38,144	0	19,967
		TOTAL HYDRO POWER GENERATION EXP	799,353	3,216,920	4,016,273	524,508	2,111,586	2,636,094	274,845	1,105,334
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	30,909	30,909	0	20,289	20,289	0	10,620
1	547XXX	Fuel	0	5,566,827	5,566,827	0	3,654,065	3,654,065	0	1,912,762
1	548000	Generation Expense	0	191,627	191,627	0	125,784	125,784	0	65,843
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	42,497	42,497	0	27,895	27,895	0	14,602
1	550000	Rent	0	17,264	17,264	0	11,332	11,332	0	5,932
		MAINTENANCE								
1	551000	Supervision & Engineering	0	78,876	78,876	0	51,774	51,774	0	27,102
1	552000	Structures	0	12,721	12,721	0	8,350	8,350	0	4,371
1	553000	Generating & Electric Equipment	0	263,606	263,606	0	173,031	173,031	0	90,575
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	40,503	40,503	0	26,586	26,586	0	13,917
		TOTAL OTHER POWER GENERATION EXP	0	6,244,830	6,244,830	0	4,099,106	4,099,106	0	2,145,724

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	1,022,630	9,734,062	10,756,692	0	6,389,439	6,389,439	1,022,630	3,344,623
1	556000	System Control & Load Dispatching	0	55,748	55,748	0	36,593	36,593	0	19,155
E-557	557XXX	Other Expense	(2,961,609)	2,999,507	37,898	(1,633,905)	1,968,876	334,971	(1,327,704)	1,030,631
TOTAL OTHER POWER SUPPLY EXPENSE			(1,938,979)	12,789,317	10,850,338	(1,633,905)	8,394,908	6,761,003	(305,074)	4,394,409
TOTAL PRODUCTION OPERATING EXP			(1,139,626)	26,302,914	25,163,288	(1,109,397)	17,265,232	16,155,835	(30,229)	9,037,682
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	165,413	165,413	0	108,577	108,577	0	56,836
1	561000	Load Dispatching	0	220,352	220,352	0	144,639	144,639	0	75,713
1	562000	Station Expense	0	25,440	25,440	0	16,699	16,699	0	8,741
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	51,754	51,754	0	33,971	33,971	0	17,783
1	565XXX	Transmission of Electricity by Others	0	1,394,933	1,394,933	0	915,634	915,634	0	479,299
1	566000	Miscellaneous Transmission Expense	0	170,557	170,557	0	111,954	111,954	0	58,603
1	567000	Rent	0	9,094	9,094	0	5,969	5,969	0	3,125
MAINTENANCE										
1	568000	Supervision & Engineering	2,160	38,955	41,115	0	25,570	25,570	2,160	13,385
1	569000	Structures	13,028	4,810	17,838	5,858	3,157	9,015	7,170	1,653
1	570000	Station Equipment	197	41,453	41,650	0	27,210	27,210	197	14,243
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,337	131,140	141,477	5,550	86,080	91,630	4,787	45,060
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,501	6,501	0	4,267	4,267	0	2,234
TOTAL TRANSMISSION OPERATING EXP			25,722	2,260,402	2,286,124	11,408	1,483,727	1,495,135	14,314	776,675

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,299,002	2,347,954	3,646,956	944,177	1,541,197	2,485,374	354,825	806,757
E-DEPX		Depreciation Expense-Transmission	125,289	1,336,671	1,461,960	42,632	877,391	920,023	82,657	459,280
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,090	95,090	0	62,417	62,417	0	32,673
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,259	0	15,259	12,677	0	12,677	2,582	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,152	0	18,152	12,775	0	12,775	5,377	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(309,130)	0	(309,130)	(142,020)	0	(142,020)	(167,110)	0
99	407434	EIM Deferred O&M	58,098	0	58,098	0	0	0	58,098	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(985,767)	0	(985,767)	(691,035)	0	(691,035)	(294,732)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(32,160)	0	(32,160)	0	0	0	(32,160)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	13,455	0	13,455	13,455	0	13,455	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,074,098	2,074,098	0	1,361,438	1,361,438	0	712,660
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,067)	5,946,179	5,942,112	(5,049)	3,903,072	3,898,023	982	2,043,107
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(1,117,971)	34,509,495	33,391,524	(1,103,038)	22,652,031	21,548,993	(14,933)	11,857,464

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	56,361	232,285	288,646	37,440	156,532	193,972	18,921	75,753
3	582000	Station Expense	33,127	1,944	35,071	19,866	1,310	21,176	13,261	634
3	583000	Overhead Line Expense	92,793	100,481	193,274	71,757	67,712	139,469	21,036	32,769
3	584000	Underground Line Expense	134,980	0	134,980	70,094	0	70,094	64,886	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,174	0	2,174	1,516	0	1,516	658	0
3	586000	Meter Expense	193,710	1,905	195,615	167,898	1,284	169,182	25,812	621
3	587000	Customer Installations Expense	65,147	9,442	74,589	38,536	6,363	44,899	26,611	3,079
3	588000	Miscellaneous Distribution Expense	(78,623)	169,305	90,682	(125,280)	114,091	(11,189)	46,657	55,214
3	589000	Rent	0	24,944	24,944	0	16,809	16,809	0	8,135
		MAINTENANCE:								
3	590000	Supervision & Engineering	124,016	51,465	175,481	86,163	34,681	120,844	37,853	16,784
3	591000	Structures	69,141	188	69,329	48,508	127	48,635	20,633	61
3	592000	Station Equipment	35,636	15,489	51,125	28,312	10,438	38,750	7,324	5,051
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,493,412	(22)	1,493,390	1,047,616	(15)	1,047,601	445,796	(7)
3	594000	Underground Lines	106,619	0	106,619	62,713	0	62,713	43,906	0
3	595000	Line Transformers	43,945	0	43,945	34,123	0	34,123	9,822	0
3	596000	Street Light & Signal System Maintenance Exp	17,327	0	17,327	16,763	0	16,763	564	0
3	597000	Meters	3,266	0	3,266	2,338	0	2,338	928	0
3	598000	Miscellaneous Distribution Expense	28,472	111,136	139,608	23,432	74,892	98,324	5,040	36,244
		TOTAL DISTRIBUTION OPERATING EXP	2,421,503	718,562	3,140,065	1,631,795	484,224	2,116,019	789,708	234,338
E-DEPX		Depreciation Expense-Distribution	4,237,178	7,422	4,244,600	2,785,623	5,002	2,790,625	1,451,555	2,420
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,663,979	0	4,663,979	4,069,960	0	4,069,960	594,019	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,903,659	7,422	8,911,081	6,858,085	5,002	6,863,087	2,045,574	2,420
		TOTAL DISTRIBUTION EXPENSES	11,325,162	725,984	12,051,146	8,489,880	489,226	8,979,106	2,835,282	236,758

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	14,151	14,151	0	9,252	9,252	0	4,899
2	902000	Meter Reading Expenses	36,335	10,040	46,375	23,739	6,564	30,303	12,596	3,476
2	903XXX	Customer Records & Collection Expenses	38,580	651,722	690,302	26,131	426,109	452,240	12,449	225,613
2	904000	Uncollectible Accounts	0	2,153,742	2,153,742	0	1,408,160	1,408,160	0	745,582
2	905000	Misc Customer Accounts	0	27,261	27,261	0	17,824	17,824	0	9,437
TOTAL CUSTOMER ACCOUNTS EXPENSES			74,915	2,856,916	2,931,831	49,870	1,867,909	1,917,779	25,045	989,007
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,503,222	11,264	2,514,486	1,780,767	7,365	1,788,132	722,455	3,899
2	909000	Advertising	18,404	51,739	70,143	18,404	33,828	52,232	0	17,911
2	910000	Misc Customer Service & Info Exp	0	6,343	6,343	0	4,147	4,147	0	2,196
TOTAL CUSTOMER SERVICE & INFO EXP			2,521,626	69,346	2,590,972	1,799,171	45,340	1,844,511	722,455	24,006
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	40,396	1,661,539	1,701,935	30,827	1,149,602	1,180,429	9,569	511,937
4	921000	Office Supplies & Expenses	(165)	393,295	393,130	(165)	272,117	271,952	0	121,178
4	922000	Admin Exp Transferred--Credit	0	(8,195)	(8,195)	0	(5,670)	(5,670)	0	(2,525)
4	923000	Outside Services Employed	(114,188)	1,044,809	930,621	(118,989)	722,893	603,904	4,801	321,916
4	924000	Property Insurance Premium	0	144,678	144,678	0	100,101	100,101	0	44,577
4	925XXX	Injuries and Damages	2,958	339,474	342,432	2,254	234,879	237,133	704	104,595
4	926XXX	Employee Pensions and Benefits	248,059	2,548,869	2,796,928	178,584	1,763,537	1,942,121	69,475	785,332
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	290,197	280,915	571,112	212,375	184,393	396,768	77,822	96,522
4	930000	Miscellaneous General Expenses	13,965	561,732	575,697	13,795	388,657	402,452	170	173,075
4	931000	Rents	350	68,257	68,607	0	47,226	47,226	350	21,031
4	935000	Maintenance of General Plant	127,574	855,598	983,172	98,785	591,980	690,765	28,789	263,618
TOTAL ADMIN & GEN OPERATING EXP			609,246	7,890,971	8,500,217	417,466	5,449,715	5,867,181	191,780	2,441,256

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended September 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	289,982	1,633,428	1,923,410	218,920	1,130,153	1,349,073	71,062	503,275
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	274,291	2,397,137	2,671,428	274,296	1,658,555	1,932,851	(5)	738,582
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,946	3,946	0	2,730	2,730	0	1,216
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	18,223	93,061	111,284	14,566	63,032	77,598	3,657	30,029
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	60,081	0	60,081	60,081	0	60,081	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(806,474)	0	(806,474)	(806,474)	0	(806,474)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(859,855)	0	(859,855)	0	0	0	(859,855)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(372,532)	0	(372,532)	(372,532)	0	(372,532)	0	0
E-OTX		Taxes Other Than FIT--A&G	87,492	360,909	448,401	61,932	249,709	311,641	25,560	111,200
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,224,876)	4,513,251	3,288,375	(484,628)	3,121,295	2,636,667	(740,248)	1,391,956
		TOTAL ADMIN & GENERAL EXPENSES	(615,630)	12,404,222	11,788,592	(67,162)	8,571,010	8,503,848	(548,468)	3,833,212
		TOTAL EXPENSES BEFORE FIT	12,188,102	50,565,963	62,754,065	9,168,721	33,625,516	42,794,237	3,019,381	16,940,447
		NET OPERATING INCOME (LOSS) BEFORE FIT			5,828,629			4,079,919		
E-FIT		FEDERAL INCOME TAX			(3,958,855)			(2,406,466)		
E-FIT		DEFERRED FEDERAL INCOME TAX			3,440,180			2,089,912		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			6,387,703			4,422,991		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.382%	34.618%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.388%	32.612%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,926,599
99	442200	Commercial - Firm & Int.	7,876,693
1	442300	Industrial	4,686,640
99	444000	Public Street & Highway Lighting	228,475
99	448000	Interdepartmental Revenue	12,328
99	499XXX	Unbilled Revenue	(2,602,912)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>19,127,823</u>
1	447XXX	Sales for Resale	1,677,538
		TOTAL SALES OF ELECTRICITY	<u>20,805,361</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	2,096
1	453000	Sales of Water & Water Power	13,772
1	454000	Rent from Electric Property	42,595
1	454100	Rent from Transmission Joint Use	65
1	456XXX	Other Electric Revenues	844,649
		TOTAL OTHER OPERATING REVENUE	<u>903,177</u>
		TOTAL ELECTRIC REVENUE	<u>21,708,538</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	10,545
1	501XXX	Fuel	818,079
1	502000	Steam Expense	100,574
1	505000	Electric Expense	18,646
1	506XXX	Miscellaneous Steam Power Generation Op Exp	133,336
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	11,405
1	511000	Structures	22,427
1	512000	Boiler Plant	184,515
1	513000	Electric Plant	27,861
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	64,827
		TOTAL STEAM POWER GENERATION EXP	1,392,215
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	52,112
1	536000	Water for Power	32,941
1	537000	Hydraulic Expense	252,773
1	538000	Electric Expense	189,593
1	539000	Miscellaneous Hydraulic Power Generation Exp	37,855
1	540000	Rent	41,102
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	13,352
1	542000	Structures	448,676
1	543000	Reservoirs, Dams, & Waterways	(1,851)
1	544000	Electric Plant	147,686
1	545000	Miscellaneous Hydraulic Plant	19,967
		TOTAL HYDRO POWER GENERATION EXP	1,380,179
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,620
1	547XXX	Fuel	1,912,762
1	548000	Generation Expense	65,843
1	549XXX	Miscellaneous Other Power Generation Op Exp	14,602
1	550000	Rent	5,932
		MAINTENANCE	
1	551000	Supervision & Engineering	27,102
1	552000	Structures	4,371
1	553000	Generating & Electric Equipment	90,575
1	554XXX	Miscellaneous Other Power Generation Maint Exp	13,917
		TOTAL OTHER POWER GENERATION EXP	2,145,724

RESULTS OF OPERATIONS	Report ID:
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For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,367,253
1	556000	System Control & Load Dispatching	19,155
E-557	557XXX	Other Expense	(297,073)
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>4,089,335</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,007,453</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	56,836
1	561000	Load Dispatching	75,713
1	562000	Station Expense	8,741
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	17,783
1	565XXX	Transmission of Electricity by Others	479,299
1	566000	Miscellaneous Transmission Expense	58,603
1	567000	Rent	3,125
		MAINTENANCE	
1	568000	Supervision & Engineering	15,545
1	569000	Structures	8,823
1	570000	Station Equipment	14,440
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	49,847
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,234
		TOTAL TRANSMISSION OPERATING EXP	<u>790,989</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,161,582
E-DEPX		Depreciation Expense-Transmission	541,937
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,673
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,582
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,377
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(167,110)
99	407434	EIM Deferred O&M	58,098
99	407450/40749	Amortization of BPA Residential Exchange Credit	(294,732)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(32,160)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	712,660
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>2,044,089</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>11,842,531</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	94,674
3	582000	Station Expense	13,895
3	583000	Overhead Line Expense	53,805
3	584000	Underground Line Expense	64,886
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	658
3	586000	Meter Expense	26,433
3	587000	Customer Installations Expense	29,690
3	588000	Miscellaneous Distribution Expense	101,871
3	589000	Rent	8,135
		MAINTENANCE:	
3	590000	Supervision & Engineering	54,637
3	591000	Structures	20,694
3	592000	Station Equipment	12,375
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	445,789
3	594000	Underground Lines	43,906
3	595000	Line Transformers	9,822
3	596000	Street Light & Signal System Maintenance Exp	564
3	597000	Meters	928
3	598000	Miscellaneous Distribution Expense	41,284
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,024,046</u>
E-DEPX		Depreciation Expense-Distribution	1,453,975
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	594,019
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,047,994</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,072,040</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,899
2	902000	Meter Reading Expenses	16,072
2	903XXX	Customer Records & Collection Expenses	238,062
2	904000	Uncollectible Accounts	745,582
2	905000	Misc Customer Accounts	9,437
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,014,052
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	726,354
2	909000	Advertising	17,911
2	910000	Misc Customer Service & Info Exp	2,196
		TOTAL CUSTOMER SERVICE & INFO EXP	746,461
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	521,506
4	921000	Office Supplies & Expenses	121,178
4	922000	Admin Exp Transferred--Credit	(2,525)
4	923000	Outside Services Employed	326,717
4	924000	Property Insurance Premium	44,577
4	925XXX	Injuries and Damages	105,299
4	926XXX	Employee Pensions and Benefits	854,807
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	174,344
4	930000	Miscellaneous General Expenses	173,245
4	931000	Rents	21,381
4	935000	Maintenance of General Plant	292,407
		TOTAL ADMIN & GEN OPERATING EXP	2,633,036

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	574,337
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	738,577
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	33,686
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(859,855)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	136,760
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>651,708</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,284,744</u>
		TOTAL EXPENSES BEFORE FIT	<u>19,959,828</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	1,748,710
E-FIT		FEDERAL INCOME TAX	(1,552,389)
E-FIT		DEFERRED FEDERAL INCOME TAX	1,350,268
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>1,964,712</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,100	27,232	28,332	1,000	17,875	18,875	100	9,357	9,457
1	456010	Other Electric Rev-Financial	0	(879,750)	(879,750)	0	(577,468)	(577,468)	0	(302,282)	(302,282)
1	456015	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456016	Other Electric Rev-Resource Opt	0	179,040	179,040	0	117,522	117,522	0	61,518	61,518
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	13,457	13,457	0	8,833	8,833	0	4,624	4,624
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,738)	116,245	105,507	0	76,303	76,303	(10,738)	39,942	29,204
1	456050	Other Electric Rev-Attachment Fees	393,387	0	393,387	373,243	0	373,243	20,144	0	20,144
1	456100	Transmission Revenue of Others	0	1,395,252	1,395,252	0	915,843	915,843	0	479,409	479,409
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	203,178	203,178	0	133,366	133,366	0	69,812	69,812
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,157,548)	0	(1,157,548)	(864,466)	0	(864,466)	(293,082)	0	(293,082)
1	456329	Amortization Res Decoupling Deferral	(509,962)	0	(509,962)	(394,153)	0	(394,153)	(115,809)	0	(115,809)
1	456338	Non-res Decoupling Deferred Rev	(129,994)	0	(129,994)	103,534	0	103,534	(233,528)	0	(233,528)
1	456339	Amortization Non-res Decoupling	(730,748)	0	(730,748)	(602,410)	0	(602,410)	(128,338)	0	(128,338)
1	456380	Other Electric Revenue-Clearwater	31,762	0	31,762	0	0	0	31,762	0	31,762
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	3,288,675	3,288,675	0	2,158,686	2,158,686	0	1,129,989	1,129,989
TOTAL ACCOUNT 456			(2,097,985)	4,566,080	2,468,095	(1,373,729)	2,997,174	1,623,445	(724,256)	1,568,906	844,650

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	9,055,871	9,055,871	0	5,944,274	5,944,274	0	3,111,597	3,111,597
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	156,458	156,458	0	102,699	102,699	0	53,759	53,759
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,022,630	0	1,022,630	0	0	0	1,022,630	0	1,022,630
1	555550	Non Monetary - Exchange Power	0	118,455	118,455	0	77,754	77,754	0	40,701	40,701
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	200,100	200,100	0	131,346	131,346	0	68,754	68,754
1	555710	Intercompany Purchase	0	203,178	203,178	0	133,366	133,366	0	69,812	69,812
TOTAL ACCOUNT 555			1,022,630	9,734,062	10,756,692	0	6,389,439	6,389,439	1,022,630	3,344,623	4,367,253

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,783	399,410	401,193	1,783	262,173	263,956	0	137,237	137,237
1	557010	Other Power Supply Expense - Financial	0	(1,688,025)	(1,688,025)	0	(1,108,020)	(1,108,020)	0	(580,005)	(580,005)
1	557018	Merchandise Processing Fee	0	5,360	5,360	0	3,518	3,518	0	1,842	1,842
1	557150	Fuel - Economic Dispatch	0	(274,590)	(274,590)	0	(180,241)	(180,241)	0	(94,349)	(94,349)
1	557160	Power Supply Expense - Miscellaneous	0	938	938	0	616	616	0	322	322
99	557161	Unbilled Add-Ons	181,656	0	181,656	157,440	0	157,440	24,216	0	24,216
1	557165	Other Resource Costs-CAISO Charges	0	40,874	40,874	0	26,830	26,830	0	14,044	14,044
1	557170	Broker Fees - Power	0	24,903	24,903	0	16,346	16,346	0	8,557	8,557
1	557171	REC Broker Fees	0	5,624	5,624	0	3,692	3,692	0	1,932	1,932
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	67,008	0	67,008	67,008	0	67,008	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,871,312)	0	(1,871,312)	(1,871,312)	0	(1,871,312)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	113,168	0	113,168	113,168	0	113,168	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(143,450)	0	(143,450)	(143,450)	0	(143,450)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,239,224)	0	(1,239,224)	0	0	0	(1,239,224)	0	(1,239,224)
99	557390	Idaho PCA Amortization	(139,461)	0	(139,461)	0	0	0	(139,461)	0	(139,461)
1	557395	Optional Renewable Power Expense Offset	0	75	75	0	49	49	0	26	26
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,484,938	4,484,938	0	2,943,913	2,943,913	0	1,541,025	1,541,025
TOTAL ACCOUNT 557			(2,961,609)	2,999,507	37,898	(1,633,905)	1,968,876	334,971	(1,327,704)	1,030,631	(297,073)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	11,506	11,264	22,770	4,399	7,365	11,764	7,107	3,899	11,006
99	908600	Public Purpose Tariff Rider Expense Offset	2,788,955	0	2,788,955	1,953,454	0	1,953,454	835,501	0	835,501
99	908610	Limited Income Tax Refund Program	12,951	0	12,951	12,951	0	12,951	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(310,190)	0	(310,190)	(190,037)	0	(190,037)	(120,153)	0	(120,153)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,503,222	11,264	2,514,486	1,780,767	7,365	1,788,132	722,455	3,899	726,354

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.382%	34.618%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended September 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.10%	54.10%
2	Cost of Debt		4.909%	4.906%
	Total Weighted Cost		2.656%	2.654%
E-APL	Net Rate Base	2,617,492,161	1,765,460,863	852,031,298
	Interest Deduction for FIT Calculation	69,503,552	46,890,641	22,612,911
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended September 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	68,582,694	46,874,156	21,708,538
E-OPS	Less: Operating & Maintenance Expense	44,612,497	29,396,460	15,216,037
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,955,090	7,654,738	3,300,352
E-OTX	Less: Taxes Other than FIT	7,186,478	5,743,039	1,443,439
	Net Operating Income Before FIT	5,828,629	4,079,919	1,748,710
E-INT	Less: Monthly Interest Expense	5,791,962	3,907,553	1,884,409
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,583)	0	(2,583)
E-SCM	Plus: Schedule M Adjustments	(18,885,775)	(11,631,729)	(7,254,046)
	Taxable Net Operating Income	(18,851,691)	(11,459,363)	(7,392,328)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,958,855)	(2,406,466)	(1,552,389)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,958,855)	(2,406,466)	(1,552,389)
E-DTE	Deferred FIT	3,440,180	2,089,912	1,350,268
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	(559,074)	(343,072)	(216,002)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,228,244	7,846,418	14,074,662	4,268,150	5,294,560	9,562,710	1,960,094	2,551,858	4,511,952
12	997001 Contributions In Aid of Construction	0	439,419	439,419	0	297,627	297,627	0	141,792	141,792
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	173,173	173,173	0	117,294	117,294	0	55,879	55,879
99	997007 Idaho PCA	(1,378,685)	0	(1,378,685)	0	0	0	(1,378,685)	0	(1,378,685)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,250	78,250	0	53,000	53,000	0	25,250	25,250
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	1,183,047	0	1,183,047	829,641	0	829,641	353,406	0	353,406
12	997020 FAS87 Current Pension Accrual	0	(18,375,551)	(18,375,551)	0	(12,446,128)	(12,446,128)	0	(5,929,423)	(5,929,423)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	2,865,340	2,865,340	0	1,940,752	1,940,752	0	924,588	924,588
99	997031 Decoupling Mechanism	2,528,251	0	2,528,251	1,757,495	0	1,757,495	770,756	0	770,756
12	997032 Interest Rate Swaps	0	188,462	188,462	0	127,649	127,649	0	60,813	60,813
99	997033 BPA Residential Exchange	(113,978)	0	(113,978)	230,846	0	230,846	(344,824)	0	(344,824)
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973
99	997035 Leases	0	(101,051)	(101,051)	0	(69,916)	(69,916)	0	(31,135)	(31,135)
99	997043 Washington Deferred Power Costs	(1,804,304)	0	(1,804,304)	(1,804,304)	0	(1,804,304)	0	0	0
12	997044 Non-Monetary Power Costs	0	118,455	118,455	0	80,232	80,232	0	38,223	38,223
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(354,766)	(354,766)	0	(240,290)	(240,290)	0	(114,476)	(114,476)
12	997049 Tax Depreciation	0	(14,615,817)	(14,615,817)	0	(9,899,585)	(9,899,585)	0	(4,716,232)	(4,716,232)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,577	22,577	0	10,756	10,756
12	997063 CDA Lake Settlement	15,259	73,674	88,933	12,677	49,901	62,578	2,582	23,773	26,355
99	997065 Amortization - Unbilled Revenue Add-Ins	70,747	0	70,747	116,592	0	116,592	(45,845)	0	(45,845)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,400	109,400	0	57,267	57,267
12	997080 Book Transportation Depreciation	0	(464,972)	(464,972)	0	(314,935)	(314,935)	0	(150,037)	(150,037)
12	997081 Deferred Compensation	0	350,294	350,294	0	237,261	237,261	0	113,033	113,033
4	997082 Meal Disallowances	0	27,705	27,705	0	19,169	19,169	0	8,536	8,536
12	997083 Paid Time Off	0	50,686	50,686	0	34,331	34,331	0	16,355	16,355
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(47,954)	0	(47,954)	0	0	0	(47,954)	0	(47,954)
99	997095 WA REC Deferral	(30,282)	0	(30,282)	(30,282)	0	(30,282)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,847	1,847	0	880	880
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(10,155)	(10,155)	0	(6,878)	(6,878)	0	(3,277)	(3,277)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(2,700,000)	(2,700,000)	0	(1,828,764)	(1,828,764)	0	(871,236)	(871,236)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(746,393)	0	(746,393)	(746,393)	0	(746,393)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	
99	997117	Colstrip Plant Adjustment	(839,292)	0	(839,292)	(525,947)	0	(525,947)	(313,345)	0	(313,345)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	401,884	401,884	0	191,461	191,461
99	997120	Transportation Tax Disallowance	0	4,436	4,436	0	3,005	3,005	0	1,431	1,431
99	997123	EIM Deferred O&M	58,098	0	58,098	0	0	0	58,098	0	58,098
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(859,855)	0	(859,855)	0	0	0	(859,855)	0	(859,855)
		TOTAL SCHEDULE M ADJUSTMENTS	4,724,153	(23,609,928)	(18,885,775)	4,384,278	(16,016,007)	(11,631,729)	339,875	(7,593,921)	(7,254,046)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.732%	32.268%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	3,123,479	3,123,479	0	2,115,595	2,115,595	0	1,007,884	1,007,884
99	410100	Deferred Federal Income Tax Expense - Washin	(311,539)	0	(311,539)	(311,539)	0	(311,539)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	361,273	0	361,273	0	0	0	361,273	0	361,273
	410100	Total	49,734	3,123,479	3,173,213	(311,539)	2,115,595	1,804,056	361,273	1,007,884	1,369,157
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(88,373)	(88,373)	0	(59,857)	(59,857)	0	(28,516)	(28,516)
99	411100	Deferred Federal Income Tax Expense - Washin	345,713	0	345,713	345,713	0	345,713	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	9,627	0	9,627	0	0	0	9,627	0	9,627
	411100	Total	355,340	(88,373)	266,967	345,713	(59,857)	285,856	9,627	(28,516)	(18,889)
Total Deferred Federal Income Tax Expense			405,074	3,035,106	3,440,180	34,174	2,055,738	2,089,912	370,900	979,368	1,350,268

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.732%	32.268%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	74,512	74,512	0	48,910	48,910	0	25,602	25,602
1	408150	R&P Property Tax--Production	0	1,535,672	1,535,672	0	1,008,015	1,008,015	0	527,657	527,657
1	408180	R&P Property Tax--Transmission	0	548,862	548,862	0	360,273	360,273	0	188,589	188,589
1	409100	State Income Tax--Montana & Oregon	0	(88,530)	(88,530)	0	(58,111)	(58,111)	0	(30,419)	(30,419)
TOTAL PRODUCTION & TRANSMISSION			0	2,074,098	2,074,098	0	1,361,438	1,361,438	0	712,660	712,660
DISTRIBUTION											
99	408110	State Excise Tax	1,832,823	0	1,832,823	1,832,823	0	1,832,823	0	0	0
99	408120	Municipal Occupation & License Tax	1,882,232	0	1,882,232	1,581,520	0	1,581,520	300,712	0	300,712
99	408160	Miscellaneous State or Local Tax--WA & ID	30	0	30	0	0	0	30	0	30
99	408170	R&P Property Tax--Distribution	951,477	0	951,477	655,617	0	655,617	295,860	0	295,860
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			4,663,979	0	4,663,979	4,069,960	0	4,069,960	594,019	0	594,019
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	87,492	360,909	448,401	61,932	249,709	311,641	25,560	111,200	136,760
TOTAL A&G			87,492	360,909	448,401	61,932	249,709	311,641	25,560	111,200	136,760
TOTAL TAXES OTHER THAN FIT			4,751,471	2,435,007	7,186,478	4,131,892	1,611,147	5,743,039	619,579	823,860	1,443,439

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,808,333	7,808,333	0	5,125,390	5,125,390	0	2,682,943	2,682,943
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200
1	182333	CDA Settlement Costs	0	1,090,648	1,090,648	0	715,901	715,901	0	374,747	374,747
1	182381	CDA Settlement Past Storage	0	29,469,522	29,469,522	0	19,343,794	19,343,794	0	10,125,728	10,125,728
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(62,150)	111,291,821	111,229,671	(92,720)	77,001,698	76,908,978	30,570	34,290,123	34,320,693
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,951,318	974,320	16,925,638	15,951,318	674,122	16,625,440	0	300,198	300,198
		TOTAL INTANGIBLE PLANT	16,533,520	302,293,541	318,827,061	16,502,950	205,782,799	222,285,749	30,570	96,510,742	96,541,312
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,305,100	28,670,951	139,976,051	72,739,082	18,819,612	91,558,694	38,566,018	9,851,339	48,417,357
1	312000	Boiler Plant	146,201,271	46,768,847	192,970,118	95,544,015	30,699,071	126,243,086	50,657,256	16,069,776	66,727,032
1	313000	Generators	357,330	0	357,330	234,594	0	234,594	122,736	0	122,736
1	314000	Turbogenerator Units	38,896,428	18,828,751	57,725,179	25,419,904	12,359,192	37,779,096	13,476,524	6,469,559	19,946,083
1	315000	Accessory Electric Equipment	17,837,606	12,537,020	30,374,626	11,658,043	8,229,300	19,887,343	6,179,563	4,307,720	10,487,283
1	316000	Miscellaneous Power Plant Equipment	14,441,090	2,490,142	16,931,232	9,438,327	1,634,529	11,072,856	5,002,763	855,613	5,858,376
		TOTAL STEAM PRODUCTION PLANT	329,038,825	113,159,046	442,197,871	215,033,965	74,277,597	289,311,562	114,004,860	38,881,449	152,886,309
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,493,414	64,493,414	0	42,333,477	42,333,477	0	22,159,937	22,159,937
1	331XXX	Structures & Improvements	0	95,148,425	95,148,425	0	62,455,426	62,455,426	0	32,692,999	32,692,999
1	332XXX	Reservoirs, Dams, & Waterways	0	196,807,182	196,807,182	0	129,184,234	129,184,234	0	67,622,948	67,622,948
1	333000	Waterwheels, Turbines, & Generators	0	234,786,971	234,786,971	0	154,114,168	154,114,168	0	80,672,803	80,672,803
1	334000	Accessory Electric Equipment	0	74,272,090	74,272,090	0	48,752,200	48,752,200	0	25,519,890	25,519,890
1	335XXX	Miscellaneous Power Plant Equipment	0	13,005,707	13,005,707	0	8,536,946	8,536,946	0	4,468,761	4,468,761
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,163,713	682,163,713	0	447,772,261	447,772,261	0	234,391,452	234,391,452
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,165,865	17,165,865	0	11,267,674	11,267,674	0	5,898,191	5,898,191
1	342000	Fuel Holders, Producers, & Accessories	0	21,235,976	21,235,976	0	13,939,295	13,939,295	0	7,296,681	7,296,681
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	222,450,608	222,450,608	0	146,016,579	146,016,579	0	76,434,029	76,434,029
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,432,298	22,432,298	0	14,724,560	14,724,560	0	7,707,738	7,707,738
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,624,700	1,624,700	0	1,066,453	1,066,453	0	558,247	558,247
		TOTAL OTHER PRODUCTION PLANT	0	309,527,348	309,527,348	0	203,173,751	203,173,751	0	106,353,597	106,353,597
		TOTAL PRODUCTION PLANT	329,038,825	1,104,850,107	1,433,888,932	215,033,965	725,223,609	940,257,574	114,004,860	379,626,498	493,631,358

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	30,190,704	30,819,062	410,632	19,817,178	20,227,810	217,726	10,373,526	10,591,252
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	60,315	28,200,785	28,261,100	36,516	18,510,995	18,547,511	23,799	9,689,790	9,713,589
1	353XXX	Station Equipment	12,136,714	279,469,340	291,606,054	7,927,322	183,443,675	191,370,997	4,209,392	96,025,665	100,235,057
1	354000	Towers & Fixtures	16,062,260	1,167,384	17,229,644	10,496,887	766,271	11,263,158	5,565,373	401,113	5,966,486
1	355000	Poles & Fixtures	4,595	291,520,992	291,525,587	2,718	191,354,379	191,357,097	1,877	100,166,613	100,168,490
1	356000	Overhead Conductors & Devices	12,589,694	151,024,811	163,614,505	8,226,962	99,132,686	107,359,648	4,362,732	51,892,125	56,254,857
1	357000	Underground Conduit	0	3,349,742	3,349,742	0	2,198,771	2,198,771	0	1,150,971	1,150,971
1	358000	Underground Conductors & Devices	0	2,698,404	2,698,404	0	1,771,232	1,771,232	0	927,172	927,172
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,560,770	789,650,933	831,211,703	27,152,555	518,326,872	545,479,427	14,408,215	271,324,061	285,732,276
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	8,239,931	0	8,239,931	6,769,377	0	6,769,377	1,470,554	0	1,470,554
99	360400	Land Easements	3,765,003	0	3,765,003	1,281,374	0	1,281,374	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,988,486	0	34,988,486	27,894,137	0	27,894,137	7,094,349	0	7,094,349
3	362000	Station Equipment	152,122,076	3,338,826	155,460,902	101,079,366	2,249,968	103,329,334	51,042,710	1,088,858	52,131,568
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	452,719,977	0	452,719,977	296,206,868	0	296,206,868	156,513,109	0	156,513,109
99	365000	Overhead Conductors & Devices	292,094,559	0	292,094,559	187,047,568	0	187,047,568	105,046,991	0	105,046,991
99	366000	Underground Conduit	128,120,853	0	128,120,853	83,325,386	0	83,325,386	44,795,467	0	44,795,467
99	367000	Underground Conductors & Devices	227,505,573	0	227,505,573	151,228,899	0	151,228,899	76,276,674	0	76,276,674
99	368000	Line Transformers	290,134,630	0	290,134,630	200,421,532	0	200,421,532	89,713,098	0	89,713,098
99	369XXX	Services	186,941,207	0	186,941,207	123,140,886	0	123,140,886	63,800,321	0	63,800,321
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	80,731,909	0	80,731,909	56,833,167	0	56,833,167	23,898,742	0	23,898,742
99	373XXX	Street Light & Signal Systems	68,212,332	0	68,212,332	44,136,907	0	44,136,907	24,075,425	0	24,075,425
TOTAL DISTRIBUTION PLANT			1,930,526,935	3,338,826	1,933,865,761	1,283,948,016	2,249,968	1,286,197,984	646,578,919	1,088,858	647,667,777
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,863,428	10,372,455	808,699	6,132,517	6,941,216	700,328	2,730,911	3,431,239
4	390XXX	Structures & Improvements	19,230,038	102,772,087	122,002,125	10,522,624	71,106,979	81,629,603	8,707,414	31,665,108	40,372,522
4	391XXX	Office Furniture & Equipment	4,537,721	60,663,929	65,201,650	4,500,194	41,972,766	46,472,960	37,527	18,691,163	18,728,690
4	392XXX	Transportation Equipment	37,328,030	25,095,735	62,423,765	25,926,540	17,363,488	43,290,028	11,401,490	7,732,247	19,133,737
4	393000	Stores Equipment	473,071	3,746,223	4,219,294	276,940	2,591,974	2,868,914	196,131	1,154,249	1,350,380
4	394000	Tools, Shop & Garage Equipment	1,688,502	14,681,006	16,369,508	736,171	10,157,641	10,893,812	952,331	4,523,365	5,475,696
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	349,155	2,608,225	2,957,380	335,575	1,804,605	2,140,180	13,580	803,620	817,200
4	396XXX	Power Operated Equipment	23,761,263	9,197,401	32,958,664	14,167,973	6,363,590	20,531,563	9,593,290	2,833,811	12,427,101
4	397XXX	Communications Equipment	28,989,414	80,569,342	109,558,756	19,962,487	55,745,122	75,707,609	9,026,927	24,824,220	33,851,147
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
TOTAL GENERAL PLANT			117,879,695	309,063,721	426,943,416	77,237,203	213,838,097	291,075,300	40,642,492	95,225,624	135,868,116
TOTAL PLANT IN SERVICE			2,435,539,745	2,509,197,128	4,944,736,873	1,619,874,689	1,665,421,345	3,285,296,034	815,665,056	843,775,783	1,659,440,839

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(252,169,325)	(73,125,282)	(325,294,607)	(163,999,255)	(47,999,435)	(211,998,690)	(88,170,070)	(25,125,847)	(113,295,917)
E-ADEP		Hydro Production Plant	0	(154,265,457)	(154,265,457)	0	(101,259,846)	(101,259,846)	0	(53,005,611)	(53,005,611)
E-ADEP		Other Production Plant	0	(146,125,578)	(146,125,578)	0	(95,916,829)	(95,916,829)	0	(50,208,749)	(50,208,749)
E-ADEP		Transmission Plant	(24,888,913)	(213,311,375)	(238,200,288)	(15,581,980)	(140,017,587)	(155,599,567)	(9,306,933)	(73,293,788)	(82,600,721)
E-ADEP		Distribution Plant	(611,886,382)	(301,831)	(612,188,213)	(369,401,662)	(203,398)	(369,605,060)	(242,484,720)	(98,433)	(242,583,153)
E-ADEP		General Plant	(44,046,759)	(103,153,896)	(147,200,655)	(26,990,312)	(71,371,149)	(98,361,461)	(17,056,447)	(31,782,747)	(48,839,194)
		TOTAL ACCUMULATED DEPRECIATION	(932,991,379)	(690,283,419)	(1,623,274,798)	(575,973,209)	(456,768,244)	(1,032,741,453)	(357,018,170)	(233,515,175)	(590,533,345)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,779,777)	(15,779,777)	0	(10,357,846)	(10,357,846)	0	(5,421,931)	(5,421,931)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(259,937)	0	(259,937)	(259,937)	0	(259,937)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,949,249)	(2,949,249)	0	(2,037,177)	(2,037,177)	0	(912,072)	(912,072)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,738,760)	(86,025,590)	(91,764,350)	(5,706,620)	(59,520,246)	(65,226,866)	(32,140)	(26,505,344)	(26,537,484)
E-AAAMT		General Plant - 390200, 396200	0	(225,507)	(225,507)	0	(156,026)	(156,026)	0	(69,481)	(69,481)
		TOTAL ACCUMULATED AMORTIZATION	(5,998,697)	(104,980,123)	(110,978,820)	(5,966,557)	(72,071,295)	(78,037,852)	(32,140)	(32,908,828)	(32,940,968)
		TOTAL ACCUMULATED DEPR/AMORT	(938,990,076)	(795,263,542)	(1,734,253,618)	(581,939,766)	(528,839,539)	(1,110,779,305)	(357,050,310)	(266,424,003)	(623,474,313)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,496,549,669	1,713,933,586	3,210,483,255	1,037,934,923	1,136,581,806	2,174,516,729	458,614,746	577,351,780	1,035,966,526
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	149,944	149,944	0	98,423	98,423	0	51,521	51,521
12		ADFIT - Electric Plant In Service (282900)	0	(557,270,661)	(557,270,661)	0	(377,450,564)	(377,450,564)	0	(179,820,097)	(179,820,097)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,783,909)	(59,783,909)	0	(41,363,889)	(41,363,889)	0	(18,420,020)	(18,420,020)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,035,141)	(2,035,141)	0	(1,408,094)	(1,408,094)	0	(627,047)	(627,047)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(11,492)	(11,492)	0	(7,951)	(7,951)	0	(3,541)	(3,541)
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	(6,188,600)	(6,188,600)	0	(4,062,197)	(4,062,197)	0	(2,126,403)	(2,126,403)
1		ADFIT - CDA Settlement Costs (283333)	0	260,975	260,975	0	171,304	171,304	0	89,671	89,671
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,065,957)	(1,065,957)	0	(721,994)	(721,994)	0	(343,963)	(343,963)
		TOTAL ACCUMULATED DFIT	0	(625,944,841)	(625,944,841)	0	(424,744,962)	(424,744,962)	0	(201,199,879)	(201,199,879)
		NET ELECTRIC UTILITY PLANT	1,496,549,669	1,087,988,745	2,584,538,414	1,037,934,923	711,836,844	1,749,771,767	458,614,746	376,151,901	834,766,647

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.388%	32.612%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.732%	32.268%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,496,549,669	1,087,988,745	2,584,538,414	#####	711,836,844	1,749,771,767	458,614,746	376,151,901	834,766,647	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,428,450	31,436,308	37,864,758	5,056,766	21,750,467	26,807,233	1,371,684	9,685,841	11,057,525	
4	Accumulated Amortization - AFUDC (182318)	(1,032,124)	(4,462,534)	(5,494,658)	(800,601)	(3,087,583)	(3,888,184)	(231,523)	(1,374,951)	(1,606,474)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0	
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642	
99	Colstrip Disallowed AFUDC (111100)	(3,338,706)	0	(3,338,706)	(1,069,998)	0	(1,069,998)	(2,268,708)	0	(2,268,708)	
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)	
99	Boulder Park Disallowed Accumulated Depr (108050)	1,959,067	0	1,959,067	0	0	0	1,959,067	0	1,959,067	
99	ADFIT - Boulder Park Disallowed (190040)	134,596	0	134,596	0	0	0	134,596	0	134,596	
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	31,691	0	31,691	31,691	0	31,691	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0	
99	CDA Lake Settlement - ID (186382)	1,291	0	1,291	0	0	0	1,291	0	1,291	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(6,927)	0	(6,927)	(6,656)	0	(6,656)	(271)	0	(271)	
99	CDA CDR Fund - Direct (182324)	2,305	0	2,305	2,305	0	2,305	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	15,438	0	15,438	15,196	0	15,196	242	0	242	
99	ADFIT - Spokane River Relicensing (283322)	(3,228)	0	(3,228)	(3,180)	0	(3,180)	(48)	0	(48)	
99	Spokane River PM&Es (182323)	10,774	0	10,774	9,650	0	9,650	1,124	0	1,124	
99	ADFIT - Spokane River PM&Es (283323)	(2,277)	0	(2,277)	(2,041)	0	(2,041)	(236)	0	(236)	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,402,747)	0	(2,402,747)	(875,925)	0	(875,925)	(1,526,822)	0	(1,526,822)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(16,164,091)	0	(16,164,091)	(10,789,572)	0	(10,789,572)	(5,374,519)	0	(5,374,519)	
99	Colstrip-Regulatory Asset (182327)	7,005,720	0	7,005,720	3,561,512	0	3,561,512	3,444,208	0	3,444,208	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,974,906	0	2,974,906	2,198,232	0	2,198,232	776,674	0	776,674	
99	Colstrip Reg Asset ADFIT (283376)	(1,071,597)	0	(1,071,597)	(700,289)	0	(700,289)	(371,308)	0	(371,308)	
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(1,652,095)	0	(1,652,095)	(1,079,644)	0	(1,079,644)	(572,451)	0	(572,451)	
99	Colstrip ARO Liability (230027)	(17,598,186)	0	(17,598,186)	(11,500,415)	0	(11,500,415)	(6,097,771)	0	(6,097,771)	
99	Colstrip ARO ADFIT (190376)	3,695,619	0	3,695,619	2,415,087	0	2,415,087	1,280,532	0	1,280,532	
99	Colstrip ARO ADFIT (283377)	(2,838,018)	0	(2,838,018)	(1,854,645)	0	(1,854,645)	(983,373)	0	(983,373)	
99	Customer Deposits (235199)	(1,650,353)	0	(1,650,353)	(1,650,353)	0	(1,650,353)	0	0	0	
C-WKC	Working Capital	35,392,194	0	35,392,194	23,583,360	0	23,583,360	11,808,834	0	11,808,834	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	5,979,973	26,973,774	32,953,747	(2,973,788)	18,662,884	15,689,096	8,953,761	8,310,890	17,264,651	
	NET RATE BASE	1,502,529,642	1,114,962,519	2,617,492,161	#####	730,499,728	1,765,460,863	467,568,507	384,462,791	852,031,298	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	268,455	268,455			268,455	268,455		176,214	176,214		92,241	92,241
	Steam (ED-ID)	354,825	354,825		354,825		354,825				354,825		354,825
	Steam (ED-WA)	944,177	944,177		944,177		944,177	944,177		944,177			944,177
1	Hydro (ED-AN)	1,204,071	1,204,071			1,204,071	1,204,071		790,352	790,352		413,719	413,719
1	Other (ED-AN)	875,428	875,428			875,428	875,428		574,631	574,631		300,797	300,797
Total Electric Production		3,646,956	3,646,956		1,299,002	2,347,954	3,646,956	944,177	1,541,197	2,485,374	354,825	806,757	1,161,582
Electric Transmission													
1	ED-AN	1,336,671	1,336,671			1,336,671	1,336,671		877,391	877,391		459,280	459,280
	ED-ID	82,657	82,657		82,657		82,657				82,657		82,657
	ED-WA	42,632	42,632		42,632		42,632	42,632		42,632			42,632
Total Electric Transmissic		1,461,960	1,461,960		125,289	1,336,671	1,461,960	42,632	877,391	920,023	82,657	459,280	541,937
Electric Distribution													
3	ED-AN	7,422	7,422			7,422	7,422		5,002	5,002		2,420	2,420
	ED-ID	1,451,555	1,451,555		1,451,555		1,451,555				1,451,555		1,451,555
	ED-WA	2,785,623	2,785,623		2,785,623		2,785,623	2,785,623		2,785,623			2,785,623
Total Electric Distribution		4,244,600	4,244,600		4,237,178	7,422	4,244,600	2,785,623	5,002	2,790,625	1,451,555	2,420	1,453,975
Gas Underground Storage													
	GD-AN	54,247		54,247									
	GD-OR	9,744				9,744							
Total Gas Underground St		63,991		54,247		9,744							
Gas Distribution													
	GD-AN	4,783		4,783									
	GD-ID	517,802		517,802									
	GD-WA	1,153,523		1,153,523									
	GD-OR	776,224				776,224							
Total Gas Distribution		2,452,332		1,676,108		776,224							
General Plant													
4	ED-AN	241,162	241,162			241,162	241,162		166,858	166,858		74,304	74,304
	ED-ID	39,924	39,924		39,924		39,924				39,924		39,924
	ED-WA	81,483	81,483		81,483		81,483	81,483		81,483			81,483
7,4	CD-AA	1,936,735	1,352,286	404,410	180,039	1,352,286	1,352,286		935,633	935,633		416,653	416,653
9,4	CD-AN	51,710	39,980	11,730		39,980	39,980		27,662	27,662		12,318	12,318
9	CD-ID	40,273	31,138	9,135		31,138	31,138				31,138		31,138
9	CD-WA	177,758	137,437	40,321		137,437	137,437	137,437		137,437			137,437
8	GD-AA	31,417		21,688	9,729								
	GD-AN	2,634		2,634									
	GD-ID	3,196		3,196									
	GD-WA	90,603		90,603									
	GD-OR	17,932			17,932								
Total General Plant		2,714,827	1,923,410	583,717	207,700	289,982	1,633,428	1,923,410	218,920	1,130,153	1,349,073	71,062	503,275
Total Depreciation Expen		14,584,666	11,276,926	2,314,072	993,668	5,951,451	5,325,475	11,276,926	3,991,352	3,553,743	7,545,095	1,960,099	1,771,732

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	67.388%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,316	19,316		19,316	19,316		12,679	12,679		6,637	6,637			
Total Production/Transmission			95,090	95,090		95,090	95,090		62,417	62,417		32,673	32,673			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502						
General Plant - 303000																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
Total General Plant - 303000			39,301	24,770	10,700	3,831		24,770	24,770	17,116	17,116		7,654	7,654		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	3,023,087	2,110,810	631,251	281,026		2,110,810	2,110,810	1,460,448	1,460,448		650,362	650,362		
9,4		CD-AN	9,701	7,501	2,200			7,501	7,501	5,190	5,190		2,311	2,311		
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)			(2)	(2)			
9,4		CD-WA	313,697	242,541	71,156			242,541	242,541	242,541	242,541		0	0		
4		ED-AN	278,826	278,826				278,826	278,826	192,917	192,917		85,909	85,909		
		ED-ID	(3)	(3)				(3)	(3)			(3)	(3)			
		ED-WA	31,755	31,755				31,755	31,755	31,755	31,755					
8		GD-AA	6,762		4,668	2,094										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			3,663,822	2,671,428	709,274	283,120		274,291	2,397,137	2,671,428	274,296	1,658,555	1,932,851	(5)	738,582	738,577
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	3,946	3,946				3,946	3,946	2,730	2,730		1,216	1,216		
		GD-OR	0			0										
Total General Plant - 390200, 396200			3,946	3,946	0	0		3,946	3,946	2,730	2,730		1,216	1,216		
Total Amortization Expense			3,804,661	2,797,736	719,974	286,951		276,793	2,520,943	2,797,736	276,798	1,740,818	2,017,616	(5)	780,125	780,120

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Rat	65.640%	34.360%					
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	69.189%	30.811%					
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,125,282)	(73,125,282)			(73,125,282)	(73,125,282)		(47,999,435)	(47,999,435)		(25,125,847)	(25,125,847)	
	Steam (ED-ID)	(88,170,070)	(88,170,070)		(88,170,070)	(88,170,070)	(88,170,070)				(88,170,070)	(88,170,070)	(88,170,070)	
	Steam (ED-WA)	(163,999,255)	(163,999,255)		(163,999,255)	(163,999,255)	(163,999,255)	(163,999,255)		(163,999,255)				
1	Hydro (ED-AN)	(154,265,457)	(154,265,457)			(154,265,457)	(154,265,457)		(101,259,846)	(101,259,846)		(53,005,611)	(53,005,611)	
1	Other (ED-AN)	(146,125,578)	(146,125,578)			(146,125,578)	(146,125,578)		(95,916,829)	(95,916,829)		(50,208,749)	(50,208,749)	
Total Electric Production		(625,685,642)	(625,685,642)		(252,169,325)	(373,516,317)	(625,685,642)		(163,999,255)	(245,176,110)	(409,175,365)	(88,170,070)	(128,340,207)	(216,510,277)
Electric Transmission														
1	ED-AN	(213,311,375)	(213,311,375)			(213,311,375)	(213,311,375)		(140,017,587)	(140,017,587)		(73,293,788)	(73,293,788)	
	ED-ID	(9,306,933)	(9,306,933)		(9,306,933)	(9,306,933)	(9,306,933)				(9,306,933)	(9,306,933)	(9,306,933)	
	ED-WA	(15,581,980)	(15,581,980)		(15,581,980)	(15,581,980)	(15,581,980)	(15,581,980)		(15,581,980)				
Total Electric Transmissic		(238,200,288)	(238,200,288)		(24,888,913)	(213,311,375)	(238,200,288)		(15,581,980)	(140,017,587)	(155,599,567)	(9,306,933)	(73,293,788)	(82,600,721)
Electric Distribution														
3	ED-AN	(301,831)	(301,831)			(301,831)	(301,831)		(203,398)	(203,398)		(98,433)	(98,433)	
	ED-ID	(242,484,720)	(242,484,720)		(242,484,720)	(242,484,720)	(242,484,720)				(242,484,720)	(242,484,720)	(242,484,720)	
	ED-WA	(369,401,662)	(369,401,662)		(369,401,662)	(369,401,662)	(369,401,662)	(369,401,662)		(369,401,662)				
Total Electric Distribution		(612,188,213)	(612,188,213)		(611,886,382)	(301,831)	(612,188,213)		(369,401,662)	(203,398)	(369,605,060)	(242,484,720)	(98,433)	(242,583,153)
Gas Underground Storage														
	GD-AN	(17,604,847)	(17,604,847)											
	GD-OR	(1,360,412)		(1,360,412)		(1,360,412)								
Total Gas Underground S		(18,965,259)		(17,604,847)		(1,360,412)								
Gas Distribution														
	GD-AN	(1,891,681)	(1,891,681)											
	GD-ID	(88,142,859)	(88,142,859)											
	GD-WA	(153,938,624)	(153,938,624)											
	GD-OR	(123,083,820)		(123,083,820)		(123,083,820)								
Total Gas Distribution		(367,056,984)		(243,973,164)		(123,083,820)								
General Plant														
4	ED-AN	(37,089,396)	(37,089,396)			(37,089,396)	(37,089,396)		(25,661,782)	(25,661,782)		(11,427,614)	(11,427,614)	
	ED-ID	(11,836,278)	(11,836,278)		(11,836,278)	(11,836,278)	(11,836,278)				(11,836,278)	(11,836,278)	(11,836,278)	
	ED-WA	(21,471,641)	(21,471,641)		(21,471,641)	(21,471,641)	(21,471,641)	(21,471,641)		(21,471,641)				
7,4	CD-AA	(85,810,327)	(59,915,345)	(17,918,054)	(7,976,928)	(59,915,345)	(59,915,345)		(41,454,828)	(41,454,828)		(18,460,517)	(18,460,517)	
9,4	CD-AN	(7,953,173)	(6,149,155)	(1,804,018)		(6,149,155)	(6,149,155)		(4,254,539)	(4,254,539)		(1,894,616)	(1,894,616)	
9	CD-ID	(6,751,644)	(5,220,169)	(1,531,475)		(5,220,169)	(5,220,169)				(5,220,169)	(5,220,169)	(5,220,169)	
9	CD-WA	(7,137,720)	(5,518,671)	(1,619,049)		(5,518,671)	(5,518,671)	(5,518,671)		(5,518,671)				
8	GD-AA	(2,047,458)		(1,413,401)	(634,057)									
	GD-AN	(3,536,078)		(3,536,078)										
	GD-ID	(2,267,828)		(2,267,828)										
	GD-WA	(10,110,598)		(10,110,598)										
	GD-OR	(5,262,015)		(5,262,015)										
Total General Plant		(201,274,156)	(147,200,655)	(40,200,501)	(13,873,000)	(44,046,759)	(103,153,896)	(147,200,655)	(26,990,312)	(71,371,149)	(98,361,461)	(17,056,447)	(31,782,747)	(48,839,194)
Total Accumulated Depr		(2,063,370,542)	(1,623,274,798)	(301,778,512)	(138,317,232)	(932,991,379)	(690,283,419)	(1,623,274,798)	(575,973,209)	(456,768,244)	(1,032,741,453)	(357,018,170)	(233,515,175)	(590,533,345)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	32.612%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000) ED-AN	(13,547,087)	(13,547,087)			(13,547,087)	(13,547,087)		(8,892,308)	(8,892,308)		(4,654,779)	(4,654,779)	
1 Misc Intangible Plt (3030 ED-AN	(2,232,690)	(2,232,690)			(2,232,690)	(2,232,690)		(1,465,538)	(1,465,538)		(767,152)	(767,152)	
Total Production/Transmission	(15,779,777)	(15,779,777)			(15,779,777)	(15,779,777)		(10,357,846)	(10,357,846)		(5,421,931)	(5,421,931)	
Distribution													
Franchises (302000) ED-WA	(207,242)	(207,242)			(207,242)	(207,242)		(207,242)	(207,242)				
Misc Intangible Plt (3030 ED-WA	(52,695)	(52,695)			(52,695)	(52,695)		(52,695)	(52,695)				
Total Distribution	(259,937)	(259,937)			(259,937)	(259,937)		(259,937)	(259,937)				
General Plant - 303000													
7,4 CD-AA	(4,087,561)	(2,854,058)	(853,523)	(379,980)	(2,854,058)	(2,854,058)		(1,974,694)	(1,974,694)		(879,364)	(879,364)	
9,1 CD-AN	(123,118)	(95,191)	(27,927)		(95,191)	(95,191)		(62,483)	(62,483)		(32,708)	(32,708)	
GD-ID	(125,630)		(125,630)										
GD-WA	(258,496)		(258,496)										
GD-OR	(106,515)			(106,515)									
Total General Plant - 303000	(4,701,320)	(2,949,249)	(1,265,576)	(486,495)	(2,949,249)	(2,949,249)		(2,037,177)	(2,037,177)		(912,072)	(912,072)	
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(111,852,665)	(78,098,887)	(23,355,954)	(10,397,824)	(78,098,887)	(78,098,887)		(54,035,839)	(54,035,839)		(24,063,048)	(24,063,048)	
9,4 CD-AN	(170,481)	(131,811)	(38,670)		(131,811)	(131,811)		(91,199)	(91,199)		(40,612)	(40,612)	
9 CD-ID	(41,831)	(32,342)	(9,489)		(32,342)	(32,342)		0	0		(32,342)	(32,342)	
9 CD-WA	(7,203,187)	(5,569,288)	(1,633,899)		(5,569,288)	(5,569,288)		(5,569,288)	(5,569,288)		0	0	
4 ED-AN	(7,794,892)	(7,794,892)			(7,794,892)	(7,794,892)		(5,393,208)	(5,393,208)		(2,401,684)	(2,401,684)	
ED-ID	202	202			202	202					202	202	
ED-WA	(137,332)	(137,332)			(137,332)	(137,332)		(137,332)	(137,332)				
8 GD-AA	(62,675)		(43,266)	(19,409)									
GD-AN	0		0										
GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX	(127,262,861)	(91,764,350)	(25,081,278)	(10,417,233)	(5,738,760)	(86,025,590)	(91,764,350)	(5,706,620)	(59,520,246)	(65,226,866)	(32,140)	(26,505,344)	(26,537,484)
Gas Underground Storage													
GD-AN	0		0										
Total Gas Underground Storage	0		0										
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0	0	0		0	0		0	0	
9 CD-ID	0	0	0		0	0		0	0		0	0	
9 CD-WA	0	0	0		0	0		0	0				
4 ED-AN	(225,507)	(225,507)			(225,507)	(225,507)		(156,026)	(156,026)		(69,481)	(69,481)	
ED-WA	0	0			0	0		0	0				
GD-WA	0		0					0					
GD-OR	0			0									
Total General Plant - 390200, 396200	(225,507)	(225,507)	0	0	0	(225,507)	(225,507)	0	(156,026)	(156,026)	0	(69,481)	(69,481)
Total Accumulated Amortization	(148,229,402)	(110,978,820)	(26,346,854)	(10,903,728)	(5,998,697)	(104,980,123)	(110,978,820)	(5,966,557)	(72,071,295)	(78,037,852)	(32,140)	(32,908,828)	(32,940,968)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			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	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,684	0	0	8,326,172	8,326,172	0	0	2,489,993	2,489,993	0	1,108,519	1,108,519
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,340,969	808,699	700,328	8,863,428	10,372,455	3,274,755	99,176	2,640,930	6,014,861	845,134	1,108,519	1,953,653
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,505,858	1,157,645	2,711,873	4,636,340	8,505,858	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,561,309	0	0	89,765,363	89,765,363	0	0	26,844,887	26,844,887	0	11,951,059	11,951,059
9	CD-WA / ID / AN	30,692,997	9,364,979	5,995,541	8,370,384	23,730,904	2,747,466	1,758,952	2,455,675	6,962,093	0	0	0
	TOTAL ACCOUNT	197,558,565	10,522,624	8,707,414	102,772,087	122,002,125	28,675,213	1,758,952	29,300,562	59,734,727	3,870,654	11,951,059	15,821,713
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,184,958	99,964	7,798	1,077,196	1,184,958	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,803	0	0	0	0	0	0	220,076	220,076	0	98,727	98,727
7	CD-AA	85,008,937	0	0	59,355,790	59,355,790	0	0	17,750,716	17,750,716	0	7,902,431	7,902,431
9	CD-WA / ID / AN	6,028,301	4,400,230	29,729	230,943	4,660,902	1,290,924	8,722	67,753	1,367,399	0	0	0
	TOTAL ACCOUNT	92,691,759	4,500,194	37,527	60,663,929	65,201,650	1,429,575	8,722	18,038,545	19,476,842	12,109	8,001,158	8,013,267
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,609,603	24,077,618	10,527,988	17,003,997	51,609,603	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,156,961	0	0	0	0	9,141,980	2,725,284	2,289,697	14,156,961	0	0	0
99	GD-OR / AS	4,208,597	0	0	0	0	0	0	0	0	4,208,597	0	4,208,597
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,318,973	1,848,922	873,501	2,936,387	5,658,810	542,431	256,265	861,467	1,660,163	0	0	0
	TOTAL ACCOUNT	84,774,779	25,926,540	11,401,489	25,095,735	62,423,764	9,684,411	2,981,549	4,759,995	17,425,955	4,208,597	716,463	4,925,060

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,956,082	276,940	196,131	3,358,823	3,831,894	81,248	57,540	985,400	1,124,188	0
		TOTAL ACCOUNT	5,428,746	276,940	196,131	3,746,223	4,219,294	145,720	57,540	985,400	1,188,660	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	6,072,953	725,032	201,685	5,146,236	6,072,953	0	0	0	0	0
99		GD-WA / ID / AN	2,816,708	0	0	0	2,816,708	2,023,136	290,771	502,801	2,816,708	0
99		GD-OR / AS	936,484	0	0	0	936,484	0	0	0	936,484	0
8		GD-AA	5,253,538	0	0	0	5,253,538	0	0	3,626,622	3,626,622	1,626,916
7		CD-AA	13,262,405	0	0	9,260,209	9,260,209	0	0	2,769,323	2,769,323	1,232,873
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0
		TOTAL ACCOUNT	29,682,474	736,171	952,331	14,681,006	16,369,508	2,026,404	510,993	6,979,296	9,516,693	936,484
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,862,195	335,575	13,580	1,513,040	1,862,195	0	0	0	0	0
99		GD-WA / ID / AN	168,917	0	0	0	168,917	74,000	0	94,917	168,917	0
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,568,515	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,823,384	335,575	13,580	2,608,224	2,957,379	74,000	0	564,073	638,073	18,586
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,456,423	13,917,402	9,191,108	8,347,913	31,456,423	0	0	0	0	0
99		GD-WA / ID / AN	4,297,968	0	0	0	4,297,968	2,603,717	873,662	820,589	4,297,968	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,465,709	250,572	402,182	480,488	1,133,242	73,512	117,991	140,964	332,467	0
		TOTAL ACCOUNT	37,792,413	14,167,974	9,593,290	9,197,401	32,958,665	2,677,229	991,653	1,071,905	4,740,787	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,109,509	12,000,896	6,138,774	31,969,839	50,109,509	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,060,691	0	0	0	0	705,034	353,704	1,953	1,060,691	0	0	
99		GD-OR / AS	1,029,871	0	0	0	0	0	0	0	0	1,029,871	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	67,235,041	0	0	46,945,523	46,945,523	0	0	14,039,349	14,039,349	0	6,250,169	
9		CD-WA/ ID / AN	16,172,023	7,961,590	2,888,153	1,653,980	12,503,723	2,335,744	847,317	485,239	3,668,300	0	0	
		TOTAL ACCOUNT	136,120,155	19,962,486	9,026,927	80,569,342	109,558,755	3,040,778	1,201,021	14,880,689	19,122,488	1,029,871	6,409,041	7,438,912
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	607,303,920	77,237,203	40,642,492	309,063,719	426,943,414	51,028,085	7,611,551	79,364,314	138,003,950	10,988,428	31,368,128	42,356,556

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	16,733,191	(92,720)	(1,000)	16,826,911	16,733,191	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,160	0	0	0	0	0	0	266,574	266,574	0	119,586	119,586	
7		CD-AA	134,685,748	0	0	94,041,630	94,041,630	0	0	28,123,731	28,123,731	0	12,520,387	12,520,387	
9		CD-WA / ID / AN	588,293	0	31,570	423,280	454,850	0	9,262	124,181	133,443	0	0	0	
		TOTAL ACCOUNT	152,393,392	(92,720)	30,570	#####	#####	0	9,262	28,514,486	28,523,748	0	12,639,973	12,639,973	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,638,911	1,638,911	0	0	1,638,911	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,414	0	0	974,320	974,320	0	0	291,376	291,376	0	129,718	129,718	0
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0	0
		TOTAL ACCOUNT	21,545,658	15,951,318	0	974,320	16,925,638	4,198,926	0	291,376	4,490,302	0	129,718	129,718	0
		TOTAL	323,188,635	16,178,314	30,570	217,875,820	234,084,704	5,220,840	781,463	57,272,384	63,274,687	406,156	25,423,088	25,829,244	0

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	69.822%	20.882%	9.296%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.032%	30.968%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,714,067)	(59,149,903)	(17,689,144)	(7,875,020)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(820,009)	(634,006)	(186,003)	0
7	282919	CD-AA	(2,914,714)	(2,035,141)	(608,621)	(270,952)
7	283750	CD-AA	(16,459)	(11,492)	(3,437)	(1,530)
		Total	(88,465,249)	(61,830,542)	(18,487,205)	(8,147,502)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,103,604	4,103,604	0	0	0	0	4,103,604
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(28)	(28)	0	0	0	0	(28)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	17,589,617	9,760,824	0	27,350,441	23,583,360	11,808,834	(5,993,743)	(2,048,010)	0
TOTAL		17,589,617	9,760,824	4,103,576	31,454,017	23,583,360	11,808,834	(5,993,743)	(2,048,010)	4,103,576

ALLOCATION RATIOS:

	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4 Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	30.811%	27.407%	100.000%
99 Not Allocated						