

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	170,589,148	110,876,755	59,712,393
	Adjustments			
	Adjusted Net Operating Income (Loss)	170,589,148	110,876,755	59,712,393
E-APL	Electric Net Rate Base	2,604,794,949	1,757,695,544	847,099,405
	RATE OF RETURN	6.549%	6.308%	7.049%

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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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 - AMA Percent	10-01-2019 thru 09-30-2020	395,224 100.000%	258,853 65.495%	136,371 34.505%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2019 thru 09-30-2020	27,498,373 100.000%	18,694,702 67.985%	8,803,671 32.015%
	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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2020 Average of Monthly Averages Basis			

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		0	0	0	0
		Total		150,378,462	117,434,624	23,050,240	9,893,598
		Percentage		100.000%	78.093%	15.328%	6.579%
		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 Twelve Months Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 Twelve Months Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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
				100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
				100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2019 thru 09-30-2020	1,283,836,990	888,490,702	395,346,288	
				100.000%	69.206%	30.794%	
11		Book Depreciation Percent	10-01-2019 thru 09-30-2020	129,404,412	85,222,777	44,181,635	
				100.000%	65.858%	34.142%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2019 thru 09-30-2020	3,177,252,112 100.000%	2,149,628,699 67.657%	1,027,623,413 32.343%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2019 thru 09-30-2020	279,669,242 100.000%	192,597,464 68.866%	87,071,778 31.134%
14		Net Allocated Schedule M's - AMA Percent	10-01-2019 thru 09-30-2020	-150,186,159 100.000%	-101,783,171 67.771%	-48,402,988 32.229%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	373,124,625	0	373,124,625	251,050,073	0	251,050,073	122,074,552	0	
99	442200	Commercial - Firm & Int.	307,252,888	0	307,252,888	220,607,450	0	220,607,450	86,645,438	0	
1	442300	Industrial	114,047,706	0	114,047,706	60,618,839	0	60,618,839	53,428,867	0	
99	444000	Public Street & Highway Lighting	7,273,408	0	7,273,408	4,566,099	0	4,566,099	2,707,309	0	
99	448000	Interdepartmental Revenue	1,450,306	0	1,450,306	1,195,881	0	1,195,881	254,425	0	
99	499XXX	Unbilled Revenue	1,914,688	0	1,914,688	808,198	0	808,198	1,106,490	0	
TOTAL SALES TO ULTIMATE CUSTOMERS			805,063,621	0	805,063,621	538,846,540	0	538,846,540	266,217,081	0	
1	447XXX	Sales for Resale	0	78,922,815	78,922,815	0	51,804,936	51,804,936	0	27,117,879	
TOTAL SALES OF ELECTRICITY			805,063,621	78,922,815	883,986,436	538,846,540	51,804,936	590,651,476	266,217,081	27,117,879	
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	234,493	0	234,493	163,833	0	163,833	70,660	0	
1	453000	Sales of Water & Water Power	0	489,749	489,749	0	321,471	321,471	0	168,278	
1	454000	Rent from Electric Property	2,049,041	143,694	2,192,735	1,557,728	94,321	1,652,049	491,313	49,373	
1	454100	Rent from Transmission Joint Use	17,312	0	17,312	7,710	0	7,710	9,602	0	
1	456XXX	Other Electric Revenues	(2,156,270)	61,170,914	59,014,644	478,839	40,152,588	40,631,427	(2,635,109)	21,018,326	
TOTAL OTHER OPERATING REVENUE			144,576	61,804,357	61,948,933	2,208,110	40,568,380	42,776,490	(2,063,534)	21,235,977	
TOTAL ELECTRIC REVENUE			805,208,197	140,727,172	945,935,369	541,054,650	92,373,316	633,427,966	264,153,547	48,353,856	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	381,466	381,466	0	250,394	250,394	0	131,072
1	501XXX	Fuel	0	30,013,234	30,013,234	0	19,700,687	19,700,687	0	10,312,547
1	502000	Steam Expense	0	3,634,458	3,634,458	0	2,385,658	2,385,658	0	1,248,800
1	505000	Electric Expense	0	848,828	848,828	0	557,171	557,171	0	291,657
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,302,727	4,302,727	0	2,824,310	2,824,310	0	1,478,417
1	507000	Rent	0	24	24	0	16	16	0	8
MAINTENANCE										
1	510000	Supervision & Engineering	0	576,819	576,819	0	378,624	378,624	0	198,195
1	511000	Structures	0	831,478	831,478	0	545,782	545,782	0	285,696
1	512000	Boiler Plant	0	6,364,288	6,364,288	0	4,177,519	4,177,519	0	2,186,769
1	513000	Electric Plant	0	1,008,173	1,008,173	0	661,765	661,765	0	346,408
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,511,668	1,511,668	0	992,259	992,259	0	519,409
TOTAL STEAM POWER GENERATION EXP			0	49,473,163	49,473,163	0	32,474,185	32,474,185	0	16,998,978
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,369,375	2,369,375	0	1,555,258	1,555,258	0	814,117
1	536000	Water for Power	0	1,217,410	1,217,410	0	799,108	799,108	0	418,302
1	537000	Hydraulic Expense	5,258,592	4,481,546	9,740,138	3,449,415	2,941,687	6,391,102	1,809,177	1,539,859
1	538000	Electric Expense	0	6,206,383	6,206,383	0	4,073,870	4,073,870	0	2,132,513
1	539000	Miscellaneous Hydraulic Power Generation Exp	8,445	1,008,891	1,017,336	0	662,236	662,236	8,445	346,655
1	540000	Rent	0	1,487,258	1,487,258	0	976,236	976,236	0	511,022
1	540100	MT Trust Funds Land Settlement Rents	5,067,000	0	5,067,000	3,322,870	0	3,322,870	1,744,130	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	685,872	685,872	0	450,206	450,206	0	235,666
1	542000	Structures	0	2,312,500	2,312,500	0	1,517,925	1,517,925	0	794,575
1	543000	Reservoirs, Dams, & Waterways	0	1,083,401	1,083,401	0	711,144	711,144	0	372,257
1	544000	Electric Plant	0	3,345,721	3,345,721	0	2,196,131	2,196,131	0	1,149,590
1	545000	Miscellaneous Hydraulic Plant	0	823,140	823,140	0	540,309	540,309	0	282,831
TOTAL HYDRO POWER GENERATION EXP			10,334,037	25,021,497	35,355,534	6,772,285	16,424,110	23,196,395	3,561,752	8,597,387
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	351,469	351,469	0	230,704	230,704	0	120,765
1	547XXX	Fuel	0	56,298,225	56,298,225	0	36,954,155	36,954,155	0	19,344,070
1	548000	Generation Expense	0	2,337,394	2,337,394	0	1,534,265	1,534,265	0	803,129
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	912,441	912,441	0	598,926	598,926	0	313,515
1	550000	Rent	0	75,849	75,849	0	49,787	49,787	0	26,062
MAINTENANCE										
1	551000	Supervision & Engineering	0	666,854	666,854	0	437,723	437,723	0	229,131
1	552000	Structures	0	180,721	180,721	0	118,625	118,625	0	62,096
1	553000	Generating & Electric Equipment	0	4,582,779	4,582,779	0	3,008,136	3,008,136	0	1,574,643
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	500,664	500,664	0	328,636	328,636	0	172,028
TOTAL OTHER POWER GENERATION EXP			0	65,906,396	65,906,396	0	43,260,957	43,260,957	0	22,645,439

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,486,441	121,802,145	132,288,586	0	79,950,927	79,950,927	10,486,441	41,851,218
1	556000	System Control & Load Dispatching	0	732,463	732,463	0	480,789	480,789	0	251,674
E-557	557XXX	Other Expense	(1,186,872)	43,318,973	42,132,101	(172,703)	28,434,574	28,261,871	(1,014,169)	14,884,399
TOTAL OTHER POWER SUPPLY EXPENSE			9,299,569	165,853,581	175,153,150	(172,703)	108,866,290	108,693,587	9,472,272	56,987,291
TOTAL PRODUCTION OPERATING EXP			19,633,606	306,254,637	325,888,243	6,599,582	201,025,542	207,625,124	13,034,024	105,229,095
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,129,260	2,129,260	0	1,397,646	1,397,646	0	731,614
1	561000	Load Dispatching	0	2,997,006	2,997,006	0	1,967,235	1,967,235	0	1,029,771
1	562000	Station Expense	0	556,104	556,104	0	365,027	365,027	0	191,077
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	410,134	410,134	0	269,212	269,212	0	140,922
1	565XXX	Transmission of Electricity by Others	0	16,579,060	16,579,060	0	10,882,495	10,882,495	0	5,696,565
1	566000	Miscellaneous Transmission Expense	0	2,076,700	2,076,700	0	1,363,146	1,363,146	0	713,554
1	567000	Rent	0	167,748	167,748	0	110,110	110,110	0	57,638
MAINTENANCE										
1	568000	Supervision & Engineering	2,652	474,628	477,280	0	311,546	311,546	2,652	163,082
1	569000	Structures	13,642	528,784	542,426	6,472	347,094	353,566	7,170	181,690
1	570000	Station Equipment	197	737,268	737,465	0	483,943	483,943	197	253,325
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	24,772	1,132,736	1,157,508	5,625	743,528	749,153	19,147	389,208
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	29	37,482	37,511	0	24,603	24,603	29	12,879
TOTAL TRANSMISSION OPERATING EXP			41,292	27,826,910	27,868,202	12,097	18,265,585	18,277,682	29,195	9,561,325

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	11,971,068	27,923,119	39,894,187	7,736,860	18,328,735	26,065,595	4,234,208	9,594,384
E-DEPX		Depreciation Expense-Transmission	1,494,715	15,557,250	17,051,965	508,188	10,211,779	10,719,967	986,527	5,345,471
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,131,878	1,131,878	0	742,965	742,965	0	388,913
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(8,567)	0	(8,567)	8,567	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,756,564)	0	(1,756,564)	(1,019,487)	0	(1,019,487)	(737,077)	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	99,047	0	99,047	31,743	0	31,743	67,304	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	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	29,306	0	29,306	0	0	0	29,306	0
99	407327	Colstrip Reg. Asset Amortization	1,338,868	0	1,338,868	489,584	0	489,584	849,284	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	32,719	32,719	0	21,477	21,477	0	11,242
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	(169,959)	0	(169,959)	0	0	0	(169,959)	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	167,147	0	167,147	0	0	0	167,147	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	212,787	0	212,787	152,330	0	152,330	60,457	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	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(714,223)	0	(714,223)	(714,223)	0	(714,223)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,826,585)	0	(2,826,585)	(840,802)	0	(840,802)	(1,985,783)	0
99	407434	EIM Deferred O&M	(140,907)	0	(140,907)	0	0	0	(140,907)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,173,041)	0	(14,173,041)	(9,378,662)	0	(9,378,662)	(4,794,379)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(420,159)	0	(420,159)	0	0	0	(420,159)	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	(16,623)	0	(16,623)	(16,623)	0	(16,623)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
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	25,546,823	25,546,823	0	16,768,934	16,768,934	0	8,777,889
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,744,509)	71,267,460	66,522,951	(2,823,537)	46,779,960	43,956,423	(1,920,972)	24,487,500
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	14,930,389	405,349,007	420,279,396	3,788,142	266,071,087	269,859,229	11,142,247	139,277,920

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	152,283	152,283	0	99,738	99,738	0	52,545
2	902000	Meter Reading Expenses	1,480,469	172,332	1,652,801	1,285,318	112,869	1,398,187	195,151	59,463
2	903XXX	Customer Records & Collection Expenses	1,515,702	6,928,201	8,443,903	1,020,726	4,537,625	5,558,351	494,976	2,390,576
2	904000	Uncollectible Accounts	0	5,853,958	5,853,958	0	3,834,050	3,834,050	0	2,019,908
2	905000	Misc Customer Accounts	0	154,123	154,123	0	100,943	100,943	0	53,180
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,996,171	13,260,897	16,257,068	2,306,044	8,685,225	10,991,269	690,127	4,575,672
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,309,287	153,683	33,462,970	22,938,764	100,655	23,039,419	10,370,523	53,028
2	909000	Advertising	174,229	1,009,482	1,183,711	174,229	661,160	835,389	0	348,322
2	910000	Misc Customer Service & Info Exp	0	301,969	301,969	0	197,775	197,775	0	104,194
TOTAL CUSTOMER SERVICE & INFO EXP			33,483,516	1,465,134	34,948,650	23,112,993	959,590	24,072,583	10,370,523	505,544
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	585,093	29,460,277	30,045,370	480,317	20,383,271	20,863,588	104,776	9,077,006
4	921000	Office Supplies & Expenses	4,787	4,389,650	4,394,437	4,787	3,037,155	3,041,942	0	1,352,495
4	922000	Admin Exp Transferred--Credit	0	(101,487)	(101,487)	0	(70,218)	(70,218)	0	(31,269)
4	923000	Outside Services Employed	447,964	10,215,201	10,663,165	422,196	7,067,795	7,489,991	25,768	3,147,406
4	924000	Property Insurance Premium	0	1,677,193	1,677,193	0	1,160,433	1,160,433	0	516,760
4	925XXX	Injuries and Damages	25,262	3,798,096	3,823,358	18,987	2,627,865	2,646,852	6,275	1,170,231
4	926XXX	Employee Pensions and Benefits	3,029,027	21,518,713	24,547,740	2,175,013	14,888,582	17,063,595	854,014	6,630,131
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,819,244	3,326,635	6,145,879	1,896,257	2,183,603	4,079,860	922,987	1,143,032
4	930000	Miscellaneous General Expenses	121,652	6,700,710	6,822,362	99,573	4,636,154	4,735,727	22,079	2,064,556
4	931000	Rents	4,200	483,379	487,579	0	334,445	334,445	4,200	148,934
4	935000	Maintenance of General Plant	1,541,118	10,958,570	12,499,688	1,083,861	7,582,125	8,665,986	457,257	3,376,445
TOTAL ADMIN & GEN OPERATING EXP			8,579,547	92,426,937	101,006,484	6,180,991	63,831,210	70,012,201	2,398,556	28,595,727

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months 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	3,333,696	19,839,248	23,172,944	2,494,922	13,726,577	16,221,499	838,774	6,112,671
E-AMTX		Amortization Expense-General Plant - 303000	0	295,651	295,651	0	204,291	204,291	0	91,360
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,114,644	26,753,482	29,868,126	3,109,174	18,510,466	21,619,640	5,470	8,243,016
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,219	47,219	0	32,670	32,670	0	14,549
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(3,144,116)	0	(3,144,116)	0	0	0	(3,144,116)	0
99	407311	Regulatory Debit - AFUDC Amortization	333,241	1,701,753	2,034,994	264,521	1,151,355	1,415,876	68,720	550,398
99	407314	Regulatory Debit - FISERVE Amortization	580,828	0	580,828	387,495	0	387,495	193,333	0
99	407319	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0
99	407332	Existing Meters Excess Deprec. Deferral	843,264	0	843,264	843,264	0	843,264	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(528,391)	0	(528,391)	(422,754)	0	(422,754)	(105,637)	0
99	407436	Regulatory Credit - AMI	(8,659,150)	0	(8,659,150)	(8,659,150)	0	(8,659,150)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,442,169)	0	(1,442,169)	0	0	0	(1,442,169)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,205,687)	0	(2,205,687)	(2,205,687)	0	(2,205,687)	0	0
E-OTX		Taxes Other Than FIT--A&G	750,387	4,621,246	5,371,633	520,840	3,197,394	3,718,234	229,547	1,423,852
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,533,477)	53,258,599	46,725,122	(3,252,541)	36,822,753	33,570,212	(3,280,936)	16,435,846
		TOTAL ADMIN & GENERAL EXPENSES	2,046,070	145,685,536	147,731,606	2,928,450	100,653,963	103,582,413	(882,380)	45,031,573
		TOTAL EXPENSES BEFORE FIT	184,106,041	574,459,215	758,565,256	130,322,061	382,283,640	512,605,701	53,783,980	192,175,575
		NET OPERATING INCOME (LOSS) BEFORE FIT			187,370,113			120,822,265		
E-FIT		FEDERAL INCOME TAX			5,326,859			1,658,762		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,938,894			8,604,963		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,589,148			110,876,755		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.495%	34.505%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.985%	32.015%
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-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	122,074,552
99	442200	Commercial - Firm & Int.	86,645,438
1	442300	Industrial	53,428,867
99	444000	Public Street & Highway Lighting	2,707,309
99	448000	Interdepartmental Revenue	254,425
99	499XXX	Unbilled Revenue	1,106,490
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>266,217,081</u>
1	447XXX	Sales for Resale	<u>27,117,879</u>
		TOTAL SALES OF ELECTRICITY	<u>293,334,960</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	70,660
1	453000	Sales of Water & Water Power	168,278
1	454000	Rent from Electric Property	540,686
1	454100	Rent from Trnsmission Joint Use	9,602
1	456XXX	Other Electric Revenues	18,383,217
		TOTAL OTHER OPERATING REVENUE	<u>19,172,443</u>
		TOTAL ELECTRIC REVENUE	<u>312,507,403</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	131,072
1	501XXX	Fuel	10,312,547
1	502000	Steam Expense	1,248,800
1	505000	Electric Expense	291,657
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,478,417
1	507000	Rent	8
		MAINTENANCE	
1	510000	Supervision & Engineering	198,195
1	511000	Structures	285,696
1	512000	Boiler Plant	2,186,769
1	513000	Electric Plant	346,408
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	519,409
		TOTAL STEAM POWER GENERATION EXP	16,998,978
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	814,117
1	536000	Water for Power	418,302
1	537000	Hydraulic Expense	3,349,036
1	538000	Electric Expense	2,132,513
1	539000	Miscellaneous Hydraulic Power Generation Exp	355,100
1	540000	Rent	511,022
1	540100	MT Trust Funds Land Settlement Rents	1,744,130
		MAINTENANCE	
1	541000	Supervision & Engineering	235,666
1	542000	Structures	794,575
1	543000	Reservoirs, Dams, & Waterways	372,257
1	544000	Electric Plant	1,149,590
1	545000	Miscellaneous Hydraulic Plant	282,831
		TOTAL HYDRO POWER GENERATION EXP	12,159,139
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	120,765
1	547XXX	Fuel	19,344,070
1	548000	Generation Expense	803,129
1	549XXX	Miscellaneous Other Power Generation Op Exp	313,515
1	550000	Rent	26,062
		MAINTENANCE	
1	551000	Supervision & Engineering	229,131
1	552000	Structures	62,096
1	553000	Generating & Electric Equipment	1,574,643
1	554XXX	Miscellaneous Other Power Generation Maint Exp	172,028
		TOTAL OTHER POWER GENERATION EXP	22,645,439

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	52,337,659
1	556000	System Control & Load Dispatching	251,674
E-557	557XXX	Other Expense	13,870,230
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,459,563</u>
		TOTAL PRODUCTION OPERATING EXP	<u>118,263,119</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	731,614
1	561000	Load Dispatching	1,029,771
1	562000	Station Expense	191,077
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	140,922
1	565XXX	Transmission of Electricity by Others	5,696,565
1	566000	Miscellaneous Transmission Expense	713,554
1	567000	Rent	57,638
		MAINTENANCE	
1	568000	Supervision & Engineering	165,734
1	569000	Structures	188,860
1	570000	Station Equipment	253,522
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	408,355
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	12,908
		TOTAL TRANSMISSION OPERATING EXP	<u>9,590,520</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,828,592
E-DEPX		Depreciation Expense-Transmission	6,331,998
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	388,913
99		Colstrip 3 AFUDC Reallocation Adj	8,567
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	29,306
99	407327	Colstrip Reg. Asset Amortization	849,284
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
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	(169,959)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	167,147
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	60,457
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,985,783)
99	407434	EIM Deferred O&M	(140,907)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,794,379)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(420,159)
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	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,777,889
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,566,528</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>150,420,167</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,229,681
3	582000	Station Expense	191,749
3	583000	Overhead Line Expense	885,833
3	584000	Underground Line Expense	783,854
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,975
3	586000	Meter Expense	247,117
3	587000	Customer Installations Expense	268,176
3	588000	Miscellaneous Distribution Expense	1,777,949
3	589000	Rent	54,171
		MAINTENANCE:	
3	590000	Supervision & Engineering	467,582
3	591000	Structures	147,541
3	592000	Station Equipment	125,177
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,834,896
3	594000	Underground Lines	250,988
3	595000	Line Transformers	81,573
3	596000	Street Light & Signal System Maintenance Exp	17,644
3	597000	Meters	5,935
3	598000	Miscellaneous Distribution Expense	191,488
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,563,329</u>
E-DEPX		Depreciation Expense-Distribution	17,002,298
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,682,702
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,685,000</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,248,329</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended September 30, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	52,545
2	902000	Meter Reading Expenses	254,614
2	903XXX	Customer Records & Collection Expenses	2,885,552
2	904000	Uncollectible Accounts	2,019,908
2	905000	Misc Customer Accounts	53,180
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,265,799
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,423,551
2	909000	Advertising	348,322
2	910000	Misc Customer Service & Info Exp	104,194
		TOTAL CUSTOMER SERVICE & INFO EXP	10,876,067
		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	9,181,782
4	921000	Office Supplies & Expenses	1,352,495
4	922000	Admin Exp Transferred--Credit	(31,269)
4	923000	Outside Services Employed	3,173,174
4	924000	Property Insurance Premium	516,760
4	925XXX	Injuries and Damages	1,176,506
4	926XXX	Employee Pensions and Benefits	7,484,145
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,066,019
4	930000	Miscellaneous General Expenses	2,086,635
4	931000	Rents	153,134
4	935000	Maintenance of General Plant	3,833,702
		TOTAL ADMIN & GEN OPERATING EXP	30,994,283

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,951,445
E-AMTX		Amortization Expense-General Plant - 303000	91,360
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,248,486
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,549
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(3,144,116)
99	407311	Regulatory Debit - AFUDC Amortization	619,118
99	407314	Regulatory Debit - FISERVE Amortization	193,333
99	407319	AFUDC Equity DFIT Deferral	75,142
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(105,637)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,442,169)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,653,399
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>13,154,910</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>44,149,193</u>
		TOTAL EXPENSES BEFORE FIT	<u>245,959,555</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	66,547,848
E-FIT		FEDERAL INCOME TAX	3,668,097
E-FIT		DEFERRED FEDERAL INCOME TAX	3,333,931
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>59,712,393</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers - AMA
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-456-12A
For Twelve Months 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	37,250	587,052	624,302	34,650	385,341	419,991	2,600	201,711	204,311
1	456010	Other Electric Rev-Financial	0	(10,041,763)	(10,041,763)	0	(6,591,413)	(6,591,413)	0	(3,450,350)	(3,450,350)
1	456015	Other Electric Rev-CT Fuel Sales	0	6,338,486	6,338,486	0	4,160,582	4,160,582	0	2,177,904	2,177,904
1	456016	Other Electric Rev-Resource Opt	0	2,806,525	2,806,525	0	1,842,203	1,842,203	0	964,322	964,322
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	210,425	210,425	0	138,123	138,123	0	72,302	72,302
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	205,708	205,708	0	135,027	135,027	0	70,681	70,681
1	456030	Other Electric Rev-Clearwater	(124,559)	1,261,839	1,137,280	0	828,271	828,271	(124,559)	433,568	309,009
1	456050	Other Electric Rev-Attachment Fees	1,436,035	878,170	2,314,205	1,296,172	576,431	1,872,603	139,863	301,739	441,602
1	456100	Transmission Revenue of Others	0	13,479,325	13,479,325	0	8,847,829	8,847,829	0	4,631,496	4,631,496
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,586,305	2,586,305	0	1,697,651	1,697,651	0	888,654	888,654
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	(389,543)	0	(389,543)	424,410	0	424,410	(813,953)	0	(813,953)
1	456329	Amortization Res Decoupling Deferral	(7,503,341)	0	(7,503,341)	(5,612,612)	0	(5,612,612)	(1,890,729)	0	(1,890,729)
1	456338	Non-res Decoupling Deferred Rev	11,951,171	0	11,951,171	10,764,765	0	10,764,765	1,186,406	0	1,186,406
1	456339	Amortization Non-res Decoupling	(8,046,516)	0	(8,046,516)	(6,540,691)	0	(6,540,691)	(1,505,825)	0	(1,505,825)
1	456380	Other Electric Revenue-Clearwater	311,300	0	311,300	0	0	0	311,300	0	311,300
1	456700	Other Electric Rev-Low Voltage	171,935	0	171,935	112,147	0	112,147	59,788	0	59,788
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,643,240)	(1,643,240)	0	(1,078,623)	(1,078,623)	0	(564,617)	(564,617)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,643,240	1,643,240	0	1,078,623	1,078,623	0	564,617	564,617
1	456730	Other Elec Rev-Intraco Thermal	0	38,851,502	38,851,502	0	25,502,126	25,502,126	0	13,349,376	13,349,376
TOTAL ACCOUNT 456			(2,156,268)	61,170,914	59,014,646	478,841	40,152,589	40,631,430	(2,635,109)	21,018,325	18,383,216

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-555-12A
For Twelve Months 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	55500/555100	Purchased Power	0	113,122,121	113,122,121	0	74,253,360	74,253,360	0	38,868,761	38,868,761
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,768,935	1,768,935	0	1,161,129	1,161,129	0	607,806	607,806
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	10,486,441	0	10,486,441	0	0	0	10,486,441	0	10,486,441
1	555550	Non Monetary - Exchange Power	0	1,965,474	1,965,474	0	1,290,137	1,290,137	0	675,337	675,337
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,361,707	2,361,707	0	1,550,224	1,550,224	0	811,483	811,483
1	555710	Intercompany Purchase	0	2,583,908	2,583,908	0	1,696,077	1,696,077	0	887,831	887,831
TOTAL ACCOUNT 555			10,486,441	121,802,145	132,288,586	0	79,950,927	79,950,927	10,486,441	41,851,218	52,337,659

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-557-12A
For Twelve Months 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	18,053	5,773,647	5,791,700	18,053	3,789,822	3,807,875	0	1,983,825	1,983,825
1	557010	Other Power Supply Expense - Financial	0	(11,525,512)	(11,525,512)	0	(7,565,346)	(7,565,346)	0	(3,960,166)	(3,960,166)
1	557018	Merchandise Processing Fee	0	56,920	56,920	0	37,362	37,362	0	19,558	19,558
1	557150	Fuel - Economic Dispatch	0	(10,286,788)	(10,286,788)	0	(6,752,248)	(6,752,248)	0	(3,534,540)	(3,534,540)
1	557160	Power Supply Expense - Miscellaneous	0	1,310	1,310	0	860	860	0	450	450
99	557161	Unbilled Add-Ons	(323,745)	0	(323,745)	(680,509)	0	(680,509)	356,764	0	356,764
1	557165	Other Resource Costs-CAISO Charges	0	142,140	142,140	0	93,301	93,301	0	48,839	48,839
1	557170	Broker Fees - Power	0	285,676	285,676	0	187,518	187,518	0	98,158	98,158
1	557171	REC Broker Fees	0	51,085	51,085	0	33,532	33,532	0	17,553	17,553
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	8,835,417	0	8,835,417	8,835,417	0	8,835,417	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	(9,071,716)	0	(9,071,716)	(9,071,716)	0	(9,071,716)	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	1,365,076	0	1,365,076	1,365,076	0	1,365,076	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,385,715)	0	(1,385,715)	(1,385,715)	0	(1,385,715)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	386,247	0	386,247	0	0	0	386,247	0	386,247
99	557390	Idaho PCA Amortization	(2,078,360)	0	(2,078,360)	0	0	0	(2,078,360)	0	(2,078,360)
1	557395	Optional Renewable Power Expense Offset	0	477	477	0	313	313	0	164	164
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,692,255	2,692,255	0	1,767,196	1,767,196	0	925,059	925,059
1	557711	Turbine Gas Bookout Offset	0	(2,692,255)	(2,692,255)	0	(1,767,196)	(1,767,196)	0	(925,059)	(925,059)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,820,018	58,820,018	0	38,609,460	38,609,460	0	20,210,558	20,210,558
TOTAL ACCOUNT 557			(1,186,872)	43,318,973	42,132,101	(172,703)	28,434,574	28,261,871	(1,014,169)	14,884,399	13,870,230

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-908-12A
For Twelve Months 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	241,243	153,683	394,926	157,042	100,655	257,697	84,201	53,028	137,229
99	908600	Public Purpose Tariff Rider Expense Offset	33,004,996	0	33,004,996	22,726,934	0	22,726,934	10,278,062	0	10,278,062
99	908610	Limited Income Tax Refund Program	22,496	0	22,496	22,496	0	22,496	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	40,552	0	40,552	32,292	0	32,292	8,260	0	8,260
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,309,287	153,683	33,462,970	22,938,764	100,655	23,039,419	10,370,523	53,028	10,423,551

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.495%	34.505%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months 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	2,604,794,949	1,757,695,544	847,099,405
	Interest Deduction for FIT Calculation	69,166,412	46,684,394	22,482,018
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months 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	945,935,369	633,427,966	312,507,403
E-OPS	Less: Operating & Maintenance Expense	542,086,912	355,533,795	186,553,117
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,543,729	89,251,281	42,292,448
E-OTX	Less: Taxes Other than FIT	84,934,615	67,820,625	17,113,990
	Net Operating Income Before FIT	187,370,113	120,822,265	66,547,848
E-INT	Less: Interest Expense	69,166,412	46,684,394	22,482,018
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(8,567)	8,567
E-OTX	Less: ID ITC Deferred & Amortization	(45,508)	0	(45,508)
E-SCM	Plus: Schedule M Adjustments	(92,792,197)	(66,247,572)	(26,544,625)
	Taxable Net Operating Income	25,365,996	7,898,866	17,467,130
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,326,859	1,658,762	3,668,097
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	5,326,859	1,658,762	3,668,097
E-DTE	Deferred FIT	11,938,894	8,604,963	3,333,931
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	16,780,965	9,945,510	6,835,455

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-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		69,049,806	91,626,273	160,676,079	46,007,639	61,810,802	107,818,441	23,042,167	29,815,471	52,857,638
12	997001 Contributions In Aid of Construction		0	4,774,690	4,774,690	0	3,230,412	3,230,412	0	1,544,278	1,544,278
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,554,982	2,554,982	0	1,728,624	1,728,624	0	826,358	826,358
99	997007 Idaho PCA		(1,692,113)	0	(1,692,113)	0	0	0	(1,692,113)	0	(1,692,113)
12	997009 Rathdrum Turbine Lease		0	(11,273)	(11,273)	0	(7,627)	(7,627)	0	(3,646)	(3,646)
12	997016 Redemption Expense Amortization		0	940,898	940,898	0	636,583	636,583	0	304,315	304,315
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		7,832,018	0	7,832,018	3,940,136	0	3,940,136	3,891,882	0	3,891,882
12	997020 FAS87 Current Pension Accrual		0	(9,900,406)	(9,900,406)	0	(6,698,318)	(6,698,318)	0	(3,202,088)	(3,202,088)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	6,091,952	6,091,952	0	4,121,632	4,121,632	0	1,970,320	1,970,320
99	997031 Decoupling Mechanism		3,988,230	0	3,988,230	964,129	0	964,129	3,024,101	0	3,024,101
12	997032 Interest Rate Swaps		0	(21,180,469)	(21,180,469)	0	(14,330,070)	(14,330,070)	0	(6,850,399)	(6,850,399)
99	997033 BPA Residential Exchange		(962,687)	0	(962,687)	155,807	0	155,807	(1,118,494)	0	(1,118,494)
99	997034 Montana Hydro Settlement		5,067,000	0	5,067,000	3,322,870	0	3,322,870	1,744,130	0	1,744,130
99	997035 Leases		0	113,415	113,415	0	78,471	78,471	0	34,944	34,944
99	997043 Washington Deferred Power Costs		(518,106)	0	(518,106)	(518,106)	0	(518,106)	0	0	0
12	997044 Non-Monetary Power Costs		0	1,965,474	1,965,474	0	1,329,781	1,329,781	0	635,693	635,693
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(10,889,383)	(10,889,383)	0	(7,367,430)	(7,367,430)	0	(3,521,953)	(3,521,953)
12	997049 Tax Depreciation		0	(192,444,809)	(192,444,809)	0	(130,202,384)	(130,202,384)	0	(62,242,425)	(62,242,425)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,086	1,067,179	152,118	598,146	750,264	30,975	285,940	316,915
99	997065 Amortization - Unbilled Revenue Add-Ins		(691,446)	0	(691,446)	(1,164,443)	0	(1,164,443)	472,997	0	472,997
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	1,639,588	1,639,588	0	1,109,296	1,109,296	0	530,292	530,292
12	997081 Deferred Compensation		0	543,323	543,323	0	367,596	367,596	0	175,727	175,727
4	997082 Meal Disallowances		0	478,222	478,222	0	330,877	330,877	0	147,345	147,345
12	997083 Paid Time Off		0	1,392,891	1,392,891	0	942,388	942,388	0	450,503	450,503
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(590,118)	0	(590,118)	0	0	0	(590,118)	0	(590,118)
99	997095 WA REC Deferral		(20,639)	0	(20,639)	(20,639)	0	(20,639)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,137	22,137	0	10,582	10,582
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(44,724)	(44,724)	0	(30,259)	(30,259)	0	(14,465)	(14,465)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(37,421,562)	(37,421,562)	0	(25,318,306)	(25,318,306)	0	(12,103,256)	(12,103,256)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		167,147	0	167,147	0	0	0	167,147	0	167,147
99	997104 Spokane River TDG		29,306	0	29,306	0	0	0	29,306	0	29,306
99	997107 MDM System		(15,434,650)	0	(15,434,650)	(15,434,650)	0	(15,434,650)	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-12A
For Twelve Months 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	(4,276,049)	0	(4,276,049)	(897,445)	0	(897,445)	(3,378,604)	0	(3,378,604)
99	997110 FISERVE	75,545	0	75,545	(35,266)	0	(35,266)	110,811	0	110,811
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,698)	(164,698)	0	(78,733)	(78,733)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,731	462,731	0	313,070	313,070	0	149,661	149,661
99	997115 AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0	75,142
99	997117 Colstrip Plant Adjustment	(4,456,447)	0	(4,456,447)	(2,162,856)	0	(2,162,856)	(2,293,591)	0	(2,293,591)
99	997119 AFUDC Tax CPI	0	8,354,921	8,354,921	0	5,652,689	5,652,689	0	2,702,232	2,702,232
99	997120 Transportation Tax Disallowance	0	93,734	93,734	0	63,418	63,418	0	30,316	30,316
99	997123 EIM Deferred O&M	(140,907)	0	(140,907)	0	0	0	(140,907)	0	(140,907)
99	997124 Colstrip Recovery Offset	714,223	0	714,223	714,223	0	714,223	0	0	0
99	997125 COVID-19	(1,442,169)	0	(1,442,169)	0	0	0	(1,442,169)	0	(1,442,169)
	TOTAL SCHEDULE M ADJUSTMENTS	57,393,961	(150,186,158)	(92,792,197)	35,535,598	(101,783,170)	(66,247,572)	21,858,363	(48,402,988)	(26,544,625)

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%	67.657%	32.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months 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	9,049,875	9,049,875	0	6,122,874	6,122,874	0	2,927,001	2,927,001
99	410100	Deferred Federal Income Tax Expense - Washin	3,195,855	0	3,195,855	3,195,855	0	3,195,855	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	653,943	0	653,943	0	0	0	653,943	0	653,943
	410100	Total	3,849,798	9,049,875	12,899,673	3,195,855	6,122,874	9,318,729	653,943	2,927,001	3,580,944
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(456,619)	(456,619)	0	(308,935)	(308,935)	0	(147,684)	(147,684)
99	411100	Deferred Federal Income Tax Expense - Washin	(404,831)	0	(404,831)	(404,831)	0	(404,831)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(99,329)	0	(99,329)	0	0	0	(99,329)	0	(99,329)
	411100	Total	(504,160)	(456,619)	(960,779)	(404,831)	(308,935)	(713,766)	(99,329)	(147,684)	(247,013)
Total Deferred Federal Income Tax Expense			3,345,638	8,593,256	11,938,894	2,791,024	5,813,939	8,604,963	554,614	2,779,317	3,333,931

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.657%	32.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months 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	32,238	32,238	0	21,161	21,161	0	11,077	11,077
1	408140	State Kwh Generation Tax	0	1,341,199	1,341,199	0	880,363	880,363	0	460,836	460,836
1	408150	R&P Property Tax--Production	0	17,832,342	17,832,342	0	11,705,149	11,705,149	0	6,127,193	6,127,193
1	408180	R&P Property Tax--Transmission	0	6,302,540	6,302,540	0	4,136,987	4,136,987	0	2,165,553	2,165,553
1	409100	State Income Tax--Montana & Oregon	0	38,504	38,504	0	25,274	25,274	0	13,230	13,230
TOTAL PRODUCTION & TRANSMISSION			0	25,546,823	25,546,823	0	16,768,934	16,768,934	0	8,777,889	8,777,889
DISTRIBUTION											
99	408110	State Excise Tax	21,252,092	0	21,252,092	21,252,092	0	21,252,092	0	0	0
99	408120	Municipal Occupation & License Tax	22,041,733	0	22,041,733	18,527,251	0	18,527,251	3,514,482	0	3,514,482
99	408160	Miscellaneous State or Local Tax--WA & ID	293	0	293	0	0	0	293	0	293
99	408170	R&P Property Tax--Distribution	10,819,325	0	10,819,325	7,553,892	0	7,553,892	3,265,433	0	3,265,433
99	409100	State Income Tax--Idaho	(52,097)	321	(51,776)	0	222	222	(52,097)	99	(51,998)
99	411410	State Income Tax--Idaho ITC Deferred	(18,562)	0	(18,562)	0	0	0	(18,562)	0	(18,562)
99	411420	State Income Tax--Idaho ITC Amortization	(26,946)	0	(26,946)	0	0	0	(26,946)	0	(26,946)
TOTAL DISTRIBUTION			54,015,838	321	54,016,159	47,333,235	222	47,333,457	6,682,603	99	6,682,702
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	750,387	4,621,246	5,371,633	520,840	3,197,394	3,718,234	229,547	1,423,852	1,653,399
TOTAL A&G			750,387	4,621,246	5,371,633	520,840	3,197,394	3,718,234	229,547	1,423,852	1,653,399
TOTAL TAXES OTHER THAN FIT			54,766,225	30,168,390	84,934,615	47,854,075	19,966,550	67,820,625	6,912,150	10,201,840	17,113,990

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	7,900,000	7,900,000	0	5,185,560	5,185,560	0	2,714,440	2,714,440
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	1,105,644	1,105,644	0	725,745	725,745	0	379,899	379,899
1	182381	CDA Settlement Past Storage	0	29,874,727	29,874,727	0	19,609,771	19,609,771	0	10,264,956	10,264,956
1	302000	Franchises & Consents	382,567	44,049,218	44,431,785	382,567	28,913,907	29,296,474	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	359,648	14,892,136	15,251,784	359,648	9,928,588	10,288,236	0	4,963,548	4,963,548
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	179,331	100,854,368	101,033,699	148,359	69,780,129	69,928,488	30,972	31,074,239	31,105,211
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	107,769	107,769	0	74,564	74,564	0	33,205	33,205
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	20,476,748	20,476,748	0	14,167,657	14,167,657	0	6,309,091	6,309,091
4	303121	Misc Intangible Plant-AMI Software	15,147,844	971,774	16,119,618	15,147,844	672,361	15,820,205	0	299,413	299,413
		TOTAL INTANGIBLE PLANT	16,069,390	292,635,755	308,705,145	16,038,418	199,082,470	215,120,888	30,972	93,553,285	93,584,257
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,756,499	3,756,499	0	2,465,766	2,465,766	0	1,290,733	1,290,733
1	311XXX	Structures & Improvements	111,118,458	28,582,947	139,701,405	72,616,548	18,761,846	91,378,394	38,501,910	9,821,101	48,323,011
1	312000	Boiler Plant	146,023,055	46,701,486	192,724,541	95,427,928	30,654,855	126,082,783	50,595,127	16,046,631	66,641,758
1	313000	Generators	127,082	0	127,082	83,416	0	83,416	43,666	0	43,666
1	314000	Turbogenerator Units	38,697,592	18,684,669	57,382,261	25,288,028	12,264,617	37,552,645	13,409,564	6,420,052	19,829,616
1	315000	Accessory Electric Equipment	17,560,250	12,283,015	29,843,265	11,476,147	8,062,571	19,538,718	6,084,103	4,220,444	10,304,547
1	316000	Miscellaneous Power Plant Equipment	14,217,756	2,538,335	16,756,091	9,291,708	1,666,163	10,957,871	4,926,048	872,172	5,798,220
		TOTAL STEAM PRODUCTION PLANT	327,744,193	112,546,951	440,291,144	214,183,775	73,875,818	288,059,593	113,560,418	38,671,133	152,231,551
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,200,485	64,200,485	0	42,141,198	42,141,198	0	22,059,287	22,059,287
1	331XXX	Structures & Improvements	0	96,699,390	96,699,390	0	63,473,480	63,473,480	0	33,225,910	33,225,910
1	332XXX	Reservoirs, Dams, & Waterways	0	194,027,272	194,027,272	0	127,359,501	127,359,501	0	66,667,771	66,667,771
1	333000	Waterwheels, Turbines, & Generators	0	235,754,381	235,754,381	0	154,749,176	154,749,176	0	81,005,205	81,005,205
1	334000	Accessory Electric Equipment	0	72,448,284	72,448,284	0	47,555,054	47,555,054	0	24,893,230	24,893,230
1	335XXX	Miscellaneous Power Plant Equipment	0	14,678,371	14,678,371	0	9,634,883	9,634,883	0	5,043,488	5,043,488
1	336000	Roads, Railroads, & Bridges	0	3,794,503	3,794,503	0	2,490,712	2,490,712	0	1,303,791	1,303,791
		TOTAL HYDRAULIC PRODUCTION PLANT	0	681,602,686	681,602,686	0	447,404,004	447,404,004	0	234,198,682	234,198,682
		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	17,165,819	17,165,819	0	11,267,644	11,267,644	0	5,898,175	5,898,175
1	342000	Fuel Holders, Producers, & Accessories	0	21,379,872	21,379,872	0	14,033,748	14,033,748	0	7,346,124	7,346,124
1	343000	Prime Movers	0	23,507,515	23,507,515	0	15,430,333	15,430,333	0	8,077,182	8,077,182
1	344000	Generators	0	221,690,055	221,690,055	0	145,517,352	145,517,352	0	76,172,703	76,172,703
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	22,339,561	22,339,561	0	14,663,688	14,663,688	0	7,675,873	7,675,873
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	1,676,237	1,676,237	0	1,100,282	1,100,282	0	575,955	575,955
		TOTAL OTHER PRODUCTION PLANT	0	308,869,588	308,869,588	0	202,741,998	202,741,998	0	106,127,590	106,127,590
		TOTAL PRODUCTION PLANT	327,744,193	1,103,019,225	1,430,763,418	214,183,775	724,021,820	938,205,595	113,560,418	378,997,405	492,557,823

			*****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	29,260,510	29,888,868	410,632	19,206,599	19,617,231	217,726	10,053,911	10,271,637
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	13,444	26,414,372	26,427,816	6,377	17,338,394	17,344,771	7,067	9,075,978	9,083,045
1	353XXX	Station Equipment	12,087,582	276,241,255	288,328,837	7,895,974	181,324,760	189,220,734	4,191,608	94,916,495	99,108,103
1	354000	Towers & Fixtures	16,013,566	1,167,384	17,180,950	10,464,926	766,271	11,231,197	5,548,640	401,113	5,949,753
1	355000	Poles & Fixtures	4,766	284,165,581	284,170,347	2,889	186,526,287	186,529,176	1,877	97,639,294	97,641,171
1	356000	Overhead Conductors & Devices	12,542,814	147,557,433	160,100,247	8,196,318	96,856,699	105,053,017	4,346,496	50,700,734	55,047,230
1	357000	Underground Conduit	0	3,148,050	3,148,050	0	2,066,380	2,066,380	0	1,081,670	1,081,670
1	358000	Underground Conductors & Devices	0	2,497,461	2,497,461	0	1,639,333	1,639,333	0	858,128	858,128
1	359000	Roads & Trails	78,834	2,029,925	2,108,759	51,518	1,332,443	1,383,961	27,316	697,482	724,798
TOTAL TRANSMISSION PLANT			41,369,364	772,481,971	813,851,335	27,028,634	507,057,166	534,085,800	14,340,730	265,424,805	279,765,535
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,861,806	0	7,861,806	6,391,252	0	6,391,252	1,470,554	0	1,470,554
99	360400	Land Easements	3,653,087	0	3,653,087	1,179,887	0	1,179,887	2,473,200	0	2,473,200
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,277,683	0	34,277,683	27,289,986	0	27,289,986	6,987,697	0	6,987,697
3	362000	Station Equipment	146,779,602	3,017,403	149,797,005	99,276,360	2,051,381	101,327,741	47,503,242	966,022	48,469,264
99	363000	Energy Storage Equipment	2,494,245	0	2,494,245	2,494,245	0	2,494,245	0	0	0
99	364000	Poles, Towers, & Fixtures	441,749,306	0	441,749,306	288,437,272	0	288,437,272	153,312,034	0	153,312,034
99	365000	Overhead Conductors & Devices	284,410,443	0	284,410,443	182,222,914	0	182,222,914	102,187,529	0	102,187,529
99	366000	Underground Conduit	124,992,482	0	124,992,482	81,331,867	0	81,331,867	43,660,615	0	43,660,615
99	367000	Underground Conductors & Devices	222,183,098	0	222,183,098	147,481,378	0	147,481,378	74,701,720	0	74,701,720
99	368000	Line Transformers	284,308,554	0	284,308,554	196,389,106	0	196,389,106	87,919,448	0	87,919,448
99	369XXX	Services	182,319,679	0	182,319,679	119,975,582	0	119,975,582	62,344,097	0	62,344,097
99	371XXX	Installations on Customers' Premises	2,074,434	0	2,074,434	2,074,434	0	2,074,434	0	0	0
99	370XXX	Meters	77,102,525	0	77,102,525	53,338,667	0	53,338,667	23,763,858	0	23,763,858
99	373XXX	Street Light & Signal Systems	66,537,023	0	66,537,023	43,042,669	0	43,042,669	23,494,354	0	23,494,354
TOTAL DISTRIBUTION PLANT			1,881,111,817	3,017,403	1,884,129,220	1,250,925,619	2,051,381	1,252,977,000	630,186,198	966,022	631,152,220
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,666,531	10,175,558	808,699	5,996,286	6,804,985	700,328	2,670,245	3,370,573
4	390XXX	Structures & Improvements	19,092,676	99,578,313	118,670,989	10,513,697	68,897,239	79,410,936	8,578,979	30,681,074	39,260,053
4	391XXX	Office Furniture & Equipment	4,333,023	63,636,435	67,969,458	4,307,191	44,029,413	48,336,604	25,832	19,607,022	19,632,854
4	392XXX	Transportation Equipment	36,740,484	24,165,141	60,905,625	25,754,947	16,719,619	42,474,566	10,985,537	7,445,522	18,431,059
4	393000	Stores Equipment	437,623	3,770,505	4,208,128	261,893	2,608,775	2,870,668	175,730	1,161,730	1,337,460
4	394000	Tools, Shop & Garage Equipment	1,653,796	14,471,877	16,125,673	705,618	10,012,947	10,718,565	948,178	4,458,930	5,407,108
4	394100	Electric Charging Stations	0	116,893	116,893	0	80,877	80,877	0	36,016	36,016
4	395XXX	Laboratory Equipment	359,570	2,497,455	2,857,025	345,990	1,727,964	2,073,954	13,580	769,491	783,071
4	396XXX	Power Operated Equipment	24,086,218	9,277,978	33,364,196	14,213,298	6,419,340	20,632,638	9,872,920	2,858,638	12,731,558
4	397XXX	Communications Equipment	28,360,839	78,603,673	106,964,512	19,307,687	54,385,095	73,692,782	9,053,152	24,218,578	33,271,730
4	398000	Miscellaneous Equipment	13,474	687,933	701,407	0	475,974	475,974	13,474	211,959	225,433
TOTAL GENERAL PLANT			116,586,730	305,472,734	422,059,464	76,219,020	211,353,529	287,572,549	40,367,710	94,119,205	134,486,915
TOTAL PLANT IN SERVICE			2,382,881,494	2,476,627,088	4,859,508,582	1,584,395,466	1,643,566,366	3,227,961,832	798,486,028	833,060,722	1,631,546,750

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

Report ID:
E-PLT-12A

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	(246,094,706)	(71,762,037)	(317,856,743)	(159,813,444)	(47,104,601)	(206,918,045)	(86,281,262)	(24,657,436)	(110,938,698)
E-ADEP		Hydro Production Plant	0	(148,340,257)	(148,340,257)	0	(97,370,545)	(97,370,545)	0	(50,969,712)	(50,969,712)
E-ADEP		Other Production Plant	0	(141,329,436)	(141,329,436)	0	(92,768,642)	(92,768,642)	0	(48,560,794)	(48,560,794)
E-ADEP		Transmission Plant	(24,214,881)	(209,169,075)	(233,383,956)	(15,356,671)	(137,298,581)	(152,655,252)	(8,858,210)	(71,870,494)	(80,728,704)
E-ADEP		Distribution Plant	(600,025,251)	(266,979)	(600,292,230)	(364,304,792)	(181,506)	(364,486,298)	(235,720,459)	(85,473)	(235,805,932)
E-ADEP		General Plant	(41,952,198)	(100,438,024)	(142,390,222)	(25,483,020)	(69,492,065)	(94,975,085)	(16,469,178)	(30,945,959)	(47,415,137)
		TOTAL ACCUMULATED DEPRECIATION	(912,287,036)	(671,305,808)	(1,583,592,844)	(564,957,927)	(444,215,940)	(1,009,173,867)	(347,329,109)	(227,089,868)	(574,418,977)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,255,713)	(15,255,713)	0	(10,013,850)	(10,013,850)	0	(5,241,863)	(5,241,863)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(259,813)	0	(259,813)	(259,813)	0	(259,813)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,813,128)	(2,813,128)	0	(1,943,119)	(1,943,119)	0	(870,009)	(870,009)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,508,773)	(75,622,288)	(80,131,061)	(4,479,096)	(52,322,305)	(56,801,401)	(29,677)	(23,299,983)	(23,329,660)
E-AAAMT		General Plant - 390200, 396200	0	(203,915)	(203,915)	0	(141,087)	(141,087)	0	(62,828)	(62,828)
		TOTAL ACCUMULATED AMORTIZATION	(4,768,586)	(93,895,044)	(98,663,630)	(4,738,909)	(64,420,361)	(69,159,270)	(29,677)	(29,474,683)	(29,504,360)
		TOTAL ACCUMULATED DEPR/AMORT	(917,055,622)	(765,200,852)	(1,682,256,474)	(569,696,836)	(508,636,301)	(1,078,333,137)	(347,358,786)	(256,564,551)	(603,923,337)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,465,825,872	1,711,426,236	3,177,252,108	1,014,698,630	1,134,930,065	2,149,628,695	451,127,242	576,496,171	1,027,623,413
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	127,021	127,021	0	83,377	83,377	0	43,644	43,644
12		ADFIT - Electric Plant In Service (282900)	0	(555,349,644)	(555,349,644)	0	(375,732,909)	(375,732,909)	0	(179,616,735)	(179,616,735)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,096,966)	(60,096,966)	0	(41,580,490)	(41,580,490)	0	(18,516,476)	(18,516,476)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,593,612)	(1,593,612)	0	(1,102,604)	(1,102,604)	0	(491,008)	(491,008)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(26,967)	(26,967)	0	(18,658)	(18,658)	0	(8,309)	(8,309)
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	(6,273,693)	(6,273,693)	0	(4,118,052)	(4,118,052)	0	(2,155,641)	(2,155,641)
1		ADFIT - CDA Settlement Costs (283333)	0	257,826	257,826	0	169,237	169,237	0	88,589	88,589
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,133,414)	(1,133,414)	0	(766,834)	(766,834)	0	(366,580)	(366,580)
		TOTAL ACCUMULATED DFIT	0	(624,089,449)	(624,089,449)	0	(423,066,933)	(423,066,933)	0	(201,022,516)	(201,022,516)
		NET ELECTRIC UTILITY PLANT	1,465,825,872	1,087,336,787	2,553,162,659	1,014,698,630	711,863,132	1,726,561,762	451,127,242	375,473,655	826,600,897

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.985%	32.015%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.657%	32.343%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

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	1,465,825,872	1,087,336,787	2,553,162,659	#####	711,863,132	1,726,561,762	451,127,242	375,473,655	826,600,897	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	5,122,980	24,818,867	29,941,847	4,064,711	17,171,926	21,236,637	1,058,269	7,646,941	8,705,210	
4	Accumulated Amortization - AFUDC (182318)	(762,583)	(3,246,162)	(4,008,745)	(590,888)	(2,245,987)	(2,836,875)	(171,695)	(1,000,175)	(1,171,870)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(357)	0	(357)	357	0	357	
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)	(3,293,309)	0	(3,293,309)	(1,055,449)	0	(1,055,449)	(2,237,860)	0	(2,237,860)	
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)	1,907,605	0	1,907,605	0	0	0	1,907,605	0	1,907,605	
99	ADFIT - Boulder Park Disallowed (190040)	145,403	0	145,403	0	0	0	145,403	0	145,403	
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)	101,412	0	101,412	101,412	0	101,412	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(15,808,964)	0	(15,808,964)	(15,808,964)	0	(15,808,964)	0	0	0	
99	CDA Lake Settlement - ID (186382)	15,488	0	15,488	0	0	0	15,488	0	15,488	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(24,550)	0	(24,550)	(21,297)	0	(21,297)	(3,253)	0	(3,253)	
99	CDA CDR Fund - Direct (182324)	7,377	0	7,377	7,377	0	7,377	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	51,525	0	51,525	48,626	0	48,626	2,899	0	2,899	
99	ADFIT - Spokane River Relicensing (283322)	(10,806)	0	(10,806)	(10,200)	0	(10,200)	(606)	0	(606)	
99	Spokane River PM&Es (182323)	44,375	0	44,375	30,878	0	30,878	13,497	0	13,497	
99	ADFIT - Spokane River PM&Es (283323)	(9,333)	0	(9,333)	(6,499)	0	(6,499)	(2,834)	0	(2,834)	
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)	(2,159,547)	(12,943)	(2,172,490)	(872,276)	(8,955)	(881,231)	(1,287,271)	(3,988)	(1,291,259)	
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)	(10,831,021)	0	(10,831,021)	(5,118,675)	0	(5,118,675)	(5,712,346)	0	(5,712,346)	
99	Colstrip-Regulatory Asset (182327)	5,665,425	0	5,665,425	2,966,111	0	2,966,111	2,699,314	0	2,699,314	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,012,553	0	2,012,553	1,056,437	0	1,056,437	956,116	0	956,116	
99	Colstrip Reg Asset ADFIT (283376)	(933,273)	0	(933,273)	(609,894)	0	(609,894)	(323,379)	0	(323,379)	
99	Colstrip ARO (317000P)	16,114,105	0	16,114,105	10,530,568	0	10,530,568	5,583,537	0	5,583,537	
99	Colstrip ARO A/D (317000A)	(1,320,058)	0	(1,320,058)	(862,658)	0	(862,658)	(457,400)	0	(457,400)	
99	Colstrip ARO Liability (230027)	(17,420,483)	0	(17,420,483)	(11,384,286)	0	(11,384,286)	(6,036,197)	0	(6,036,197)	
99	Colstrip ARO ADFIT (190376)	3,658,301	0	3,658,301	2,390,700	0	2,390,700	1,267,601	0	1,267,601	
99	Colstrip ARO ADFIT (283377)	(2,791,659)	0	(2,791,659)	(1,824,349)	0	(1,824,349)	(967,310)	0	(967,310)	
99	Customer Deposits (235199)	(2,032,975)	0	(2,032,975)	(2,032,975)	0	(2,032,975)	0	0	0	
C-WKC	Working Capital	51,698,544	0	51,698,544	34,107,746	0	34,107,746	17,590,798	0	17,590,798	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	30,072,528	21,559,762	51,632,290	16,216,798	14,916,984	31,133,782	13,855,730	6,642,778	20,498,508	
	NET RATE BASE	1,495,898,400	1,108,896,549	2,604,794,949	#####	726,780,116	1,757,695,544	464,982,972	382,116,433	847,099,405	

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio
 E-ALL 99 Not Allocated

100.000%
 0.000%

69.189%
 0.000%

30.811%
 0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months 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)	3,193,280				3,193,280	3,193,280		2,096,069	2,096,069		1,097,211	1,097,211	
	Steam (ED-ID)	4,234,208			4,234,208		4,234,208				4,234,208		4,234,208	
	Steam (ED-WA)	7,736,860			7,736,860		7,736,860	7,736,860					7,736,860	
1	Hydro (ED-AN)	14,081,987				14,081,987	14,081,987		9,243,416	9,243,416		4,838,571	4,838,571	
1	Other (ED-AN)	10,647,852				10,647,852	10,647,852		6,989,250	6,989,250		3,658,602	3,658,602	
Total Electric Production		39,894,187	39,894,187			11,971,068	27,923,119	39,894,187	7,736,860	18,328,735	26,065,595	4,234,208	9,594,384	13,828,592
Electric Transmission														
1	ED-AN	15,557,250				15,557,250	15,557,250		10,211,779	10,211,779		5,345,471	5,345,471	
	ED-ID	986,527			986,527		986,527				986,527		986,527	
	ED-WA	508,188			508,188		508,188	508,188			508,188		508,188	
Total Electric Transmissic		17,051,965	17,051,965			1,494,715	15,557,250	17,051,965	508,188	10,211,779	10,719,967	986,527	5,345,471	6,331,998
Electric Distribution														
3	ED-AN	78,428				78,428	78,428		53,319	53,319		25,109	25,109	
	ED-ID	16,977,189			16,977,189		16,977,189				16,977,189		16,977,189	
	ED-WA	32,130,654			32,130,654		32,130,654	32,130,654			32,130,654		32,130,654	
Total Electric Distribution		49,186,271	49,186,271			49,107,843	78,428	49,186,271	32,130,654	53,319	32,183,973	16,977,189	25,109	17,002,298
Gas Underground Storage														
	GD-AN	621,082		621,082										
	GD-OR	115,578				115,578								
Total Gas Underground Si		736,660		621,082		115,578								
Gas Distribution														
	GD-AN	57,372		57,372										
	GD-ID	6,050,478		6,050,478										
	GD-WA	13,254,509		13,254,509										
	GD-OR	9,060,816				9,060,816								
Total Gas Distribution		28,423,175		19,362,359		9,060,816								
General Plant														
4	ED-AN	2,922,033		2,922,033					2,021,725	2,021,725		900,308	900,308	
	ED-ID	472,801		472,801	472,801		472,801				472,801		472,801	
	ED-WA	895,724		895,724	895,724		895,724	895,724					895,724	
7,4	CD-AA	23,511,716	16,416,585	4,909,482	2,185,649		16,416,585	16,416,585		11,358,471	11,358,471		5,058,114	
9,4	CD-AN	647,504	500,630	146,874			500,630	500,630		346,381	346,381		154,249	
9	CD-ID	473,341	365,973	107,368		365,973		365,973				365,973	365,973	
9	CD-WA	2,068,365	1,599,198	469,167		1,599,198		1,599,198					1,599,198	
8	GD-AA	373,512		257,843	115,669									
	GD-AN	31,925		31,925										
	GD-ID	36,277		36,277										
	GD-WA	1,143,267		1,143,267										
	GD-OR	219,439			219,439									
Total General Plant		32,795,904	23,172,944	7,102,203	2,520,757	3,333,696	19,839,248	23,172,944	2,494,922	13,726,577	16,221,499	838,774	6,112,671	6,951,445
Total Depreciation Expen		168,088,162	129,305,367	27,085,644	11,697,151	65,907,322	63,398,045	129,305,367	42,870,624	42,320,410	85,191,034	23,036,698	21,077,635	44,114,333

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	67.985%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2020
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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				
Production/Transmission																	
1	Franchises (302000)	ED-AN	902,745	902,745		902,745	902,745		592,562	592,562		310,183	310,183				
1	Misc Intangible Plt (30300)	ED-AN	229,133	229,133		229,133	229,133		150,403	150,403		78,730	78,730				
Total Production/Transmission			1,131,878	1,131,878		1,131,878	1,131,878		742,965	742,965		388,913	388,913				
Distribution																	
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153							
	Misc Intangible Plt (30300)	ED-WA	3,688	3,688		3,688	3,688		3,688	3,688							
Total Distribution			27,841	27,841		27,841	27,841		27,841	27,841							
General Plant - 303000																	
7,4		CD-AA	412,655	288,128	86,167	38,360		288,128	288,128		199,353	199,353	88,775	88,775			
9,1		CD-AN	9,730	7,523	2,207			7,523	7,523		4,938	4,938	2,585	2,585			
		GD-ID	14,527		14,527												
		GD-WA	24,822		24,822												
		GD-OR	6,940			6,940											
Total General Plant - 303000			468,674	295,651	127,723	45,300		295,651	295,651		204,291	204,291	91,360	91,360			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	33,864,208	23,645,006	7,071,185	3,148,017		23,645,006	23,645,006		16,359,743	16,359,743	7,285,263	7,285,263			
9,4		CD-AN	92,433	71,467	20,966			71,467	71,467		49,447	49,447	22,020	22,020			
9,4		CD-ID	7,151	5,529	1,622			5,529	5,529				5,529	5,529			
9,4		CD-WA	3,762,181	2,908,805	853,376		2,908,805	2,908,805	2,908,805		2,908,805	2,908,805		0			
4		ED-AN	3,037,009	3,037,009			3,037,009	3,037,009		2,101,276	2,101,276		935,733	935,733			
		ED-ID	(59)	(59)			(59)	(59)				(59)	(59)	(59)			
		ED-WA	200,369	200,369			200,369	200,369	200,369		200,369	200,369					
8		GD-AA	80,583		55,628	24,955											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031XX			41,043,875	29,868,126	8,002,777	3,172,972		3,114,644	26,753,482	29,868,126		3,109,174	18,510,466	21,619,640	5,470	8,243,016	8,248,486
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4		CD-AA	(39)	(27)	(8)	(4)		(27)	(27)		(19)	(19)	(8)	(8)			
4		ED-AN	47,246	47,246			47,246	47,246		32,689	32,689		14,557	14,557			
		GD-OR	0			0											
Total General Plant - 390200, 396200			47,207	47,219	(8)	(4)		47,219	47,219		32,670	32,670	14,549	14,549			
Total Amortization Expense			42,719,475	31,370,715	8,130,492	3,218,268		3,142,485	28,228,230	31,370,715		3,137,015	19,490,392	22,627,407	5,470	8,737,838	8,743,308

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-12A
For Twelve Months 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)	(71,762,037)	(71,762,037)			(71,762,037)	(71,762,037)		(47,104,601)	(47,104,601)		(24,657,436)	(24,657,436)	
	Steam (ED-ID)	(86,281,262)	(86,281,262)		(86,281,262)	(86,281,262)	(86,281,262)				(86,281,262)	(86,281,262)	(86,281,262)	
	Steam (ED-WA)	(159,813,444)	(159,813,444)		(159,813,444)	(159,813,444)	(159,813,444)	(159,813,444)		(159,813,444)				
1	Hydro (ED-AN)	(148,340,257)	(148,340,257)		(148,340,257)	(148,340,257)	(148,340,257)		(97,370,545)	(97,370,545)		(50,969,712)	(50,969,712)	
1	Other (ED-AN)	(141,329,436)	(141,329,436)		(141,329,436)	(141,329,436)	(141,329,436)		(92,768,642)	(92,768,642)		(48,560,794)	(48,560,794)	
Total Electric Production		(607,526,436)	(607,526,436)		(246,094,706)	(361,431,730)	(607,526,436)		(159,813,444)	(237,243,788)	(397,057,232)	(86,281,262)	(124,187,942)	(210,469,204)
Electric Transmission														
1	ED-AN	(209,169,075)	(209,169,075)			(209,169,075)	(209,169,075)		(137,298,581)	(137,298,581)		(71,870,494)	(71,870,494)	
	ED-ID	(8,858,210)	(8,858,210)		(8,858,210)	(8,858,210)	(8,858,210)				(8,858,210)	(8,858,210)	(8,858,210)	
	ED-WA	(15,356,671)	(15,356,671)		(15,356,671)	(15,356,671)	(15,356,671)	(15,356,671)		(15,356,671)				
Total Electric Transmissic		(233,383,956)	(233,383,956)		(24,214,881)	(209,169,075)	(233,383,956)		(15,356,671)	(137,298,581)	(152,655,252)	(8,858,210)	(71,870,494)	(80,728,704)
Electric Distribution														
3	ED-AN	(266,979)	(266,979)			(266,979)	(266,979)		(181,506)	(181,506)		(85,473)	(85,473)	
	ED-ID	(235,720,459)	(235,720,459)		(235,720,459)	(235,720,459)	(235,720,459)				(235,720,459)	(235,720,459)	(235,720,459)	
	ED-WA	(364,304,792)	(364,304,792)		(364,304,792)	(364,304,792)	(364,304,792)	(364,304,792)		(364,304,792)				
Total Electric Distribution		(600,292,230)	(600,292,230)		(600,025,251)	(266,979)	(600,292,230)		(364,304,792)	(181,506)	(364,486,298)	(235,720,459)	(85,473)	(235,805,932)
Gas Underground Storage														
	GD-AN	(17,317,636)		(17,317,636)										
	GD-OR	(1,307,334)		(1,307,334)		(1,307,334)								
Total Gas Underground S		(18,624,970)		(17,317,636)		(1,307,334)								
Gas Distribution														
	GD-AN	(1,865,411)		(1,865,411)										
	GD-ID	(85,725,772)		(85,725,772)										
	GD-WA	(150,409,444)		(150,409,444)										
	GD-OR	(120,055,050)		(120,055,050)		(120,055,050)								
Total Gas Distribution		(358,055,677)		(238,000,627)		(120,055,050)								
General Plant														
4	ED-AN	(36,313,038)	(36,313,038)			(36,313,038)	(36,313,038)		(25,124,628)	(25,124,628)		(11,188,410)	(11,188,410)	
	ED-ID	(11,400,659)	(11,400,659)		(11,400,659)	(11,400,659)	(11,400,659)				(11,400,659)	(11,400,659)	(11,400,659)	
	ED-WA	(20,698,496)	(20,698,496)		(20,698,496)	(20,698,496)	(20,698,496)	(20,698,496)		(20,698,496)				
7,4	CD-AA	(82,697,309)	(57,741,742)	(17,268,025)	(7,687,542)	(57,741,742)	(57,741,742)		(39,950,934)	(39,950,934)		(17,790,808)	(17,790,808)	
9,4	CD-AN	(8,255,938)	(6,383,244)	(1,872,694)		(6,383,244)	(6,383,244)		(4,416,503)	(4,416,503)		(1,966,741)	(1,966,741)	
9	CD-ID	(6,555,504)	(5,068,519)	(1,486,985)		(5,068,519)	(5,068,519)				(5,068,519)	(5,068,519)	(5,068,519)	
9	CD-WA	(6,188,191)	(4,784,524)	(1,403,667)		(4,784,524)	(4,784,524)	(4,784,524)		(4,784,524)				
8	GD-AA	(1,948,969)		(1,345,412)	(603,557)									
	GD-AN	(3,430,164)		(3,430,164)										
	GD-ID	(2,154,016)		(2,154,016)										
	GD-WA	(9,402,105)		(9,402,105)										
	GD-OR	(5,071,702)		(5,071,702)										
Total General Plant		(194,116,091)	(142,390,222)	(38,363,068)	(13,362,801)	(41,952,198)	(100,438,024)	(142,390,222)	(25,483,020)	(69,492,065)	(94,975,085)	(16,469,178)	(30,945,959)	(47,415,137)
Total Accumulated Depr		(2,011,999,360)	(1,583,592,844)	(293,681,331)	(134,725,185)	(912,287,036)	(671,305,808)	(1,583,592,844)	(564,957,927)	(444,215,940)	(1,009,173,867)	(347,329,109)	(227,089,868)	(574,418,977)

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	32.015%
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-AAMT-12A
For Twelve Months 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	(13,126,155)	(13,126,155)			(13,126,155)	(13,126,155)			(8,616,008)	(8,616,008)			(4,510,147)	(4,510,147)	
1 Misc Intangible Plt (3030 ED-AN	(2,129,558)	(2,129,558)			(2,129,558)	(2,129,558)			(1,397,842)	(1,397,842)			(731,716)	(731,716)	
Total Production/Transmission	(15,255,713)	(15,255,713)			(15,255,713)	(15,255,713)			(10,013,850)	(10,013,850)			(5,241,863)	(5,241,863)	
Distribution															
Franchises (302000) ED-WA	(209,495)	(209,495)			(209,495)	(209,495)		(209,495)		(209,495)					
Misc Intangible Plt (3030 ED-WA	(50,318)	(50,318)			(50,318)	(50,318)		(50,318)		(50,318)					
Total Distribution	(259,813)	(259,813)			(259,813)	(259,813)		(259,813)		(259,813)					
General Plant - 303000															
7.4 CD-AA	(3,897,548)	(2,721,385)	(813,847)	(362,316)		(2,721,385)	(2,721,385)		(1,882,899)	(1,882,899)			(838,486)	(838,486)	
9.1 CD-AN	(118,659)	(91,743)	(26,916)			(91,743)	(91,743)		(60,220)	(60,220)			(31,523)	(31,523)	
GD-ID	(119,104)		(119,104)												
GD-WA	(247,135)		(247,135)												
GD-OR	(103,839)			(103,839)											
Total General Plant - 303000	(4,486,285)	(2,813,128)	(1,207,002)	(466,155)		(2,813,128)	(2,813,128)		(1,943,119)	(1,943,119)			(870,009)	(870,009)	
Miscellaneous IT Intangible Plant - 3031XX															
7.4 CD-AA	(98,849,053)	(69,019,374)	(20,640,671)	(9,189,008)		(69,019,374)	(69,019,374)		(47,753,815)	(47,753,815)			(21,265,559)	(21,265,559)	
9.4 CD-AN	(128,137)	(99,072)	(29,065)			(99,072)	(99,072)		(68,547)	(68,547)			(30,525)	(30,525)	
9 CD-ID	(38,576)	(29,826)	(8,750)		(29,822)	(29,822)					(29,826)		(29,826)	(29,826)	
9 CD-WA	(5,489,057)	(4,243,974)	(1,245,083)		(4,243,974)	(4,243,974)		(4,243,974)		(4,243,974)		0	0	0	
4 ED-AN	(6,503,842)	(6,503,842)				(6,503,842)	(6,503,842)		(4,499,943)	(4,499,943)			(2,003,899)	(2,003,899)	
ED-ID	149	149			149	149					149			149	
ED-WA	(235,126)	(235,126)			(235,126)	(235,126)		(235,126)		(235,126)					
8 GD-AA	(288,853)		(199,401)	(89,452)											
GD-AN	0		0												
GD-OR	0			0										0	
Total Misc IT Intangible Plant - 3031XX	(111,532,495)	(80,131,065)	(22,122,970)	(9,278,460)		(4,508,773)	(75,622,288)	(80,131,061)	(4,479,096)	(52,322,305)	(56,801,405)		(29,677)	(23,299,983)	(23,329,660)
Gas Underground Storage															
GD-AN	0		0												
Total Gas Underground Storage	0		0												
General Plant - 390200, 396200															
7.4 CD-AA	13	9	3	1		9	9		6	6			3	3	
9 CD-ID	0	0	0		0	0	0				0			0	
9 CD-WA	0	0	0		0	0	0		0	0					
4 ED-AN	(203,924)	(203,924)				(203,924)	(203,924)			(141,093)	(141,093)		(62,831)	(62,831)	
ED-WA	0	0			0	0	0		0	0					
GD-WA	0		0						0						
GD-OR	0			0										0	
Total General Plant - 390200, 396200	(203,911)	(203,915)	3	1		0	(203,915)	(203,915)	0	(141,087)	(141,087)		0	(62,828)	(62,828)
Total Accumulated Amortization	(131,738,217)	(98,663,634)	(23,329,969)	(9,744,614)		(4,768,586)	(93,895,044)	(98,663,630)	(4,738,909)	(64,420,361)	(69,159,274)		(29,677)	(29,474,683)	(29,504,360)

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-12A
For Twelve Months 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	3,007,792	0	0	0	0	3,007,792	0	0	0	3,007,792	0	0
99	GD-OR / AS	845,844	0	0	0	0	0	0	0	0	845,844	0	845,844
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,642,688	0	0	8,129,274	8,129,274	0	0	2,431,110	2,431,110	0	1,082,304	1,082,304
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	17,994,090	808,699	700,328	8,666,530	10,175,557	3,209,162	99,176	2,582,047	5,890,385	845,844	1,082,304	1,928,148
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,482,239	1,142,555	2,700,672	4,639,012	8,482,239	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,685,822	0	0	0	0	25,685,822	0	0	0	25,685,822	0	0
99	GD-OR / AS	3,854,356	0	0	0	0	0	0	0	0	3,854,356	0	3,854,356
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	124,107,573	0	0	86,655,631	86,655,631	0	0	25,914,902	25,914,902	0	11,537,040	11,537,040
9	CD-WA / ID / AN	30,437,187	9,371,142	5,878,307	8,283,671	23,533,120	2,749,274	1,724,558	2,430,235	6,904,067	0	0	0
	TOTAL ACCOUNT	192,567,177	10,513,697	8,578,979	99,578,314	118,670,990	28,435,096	1,724,558	28,345,137	58,504,791	3,854,356	11,537,040	15,391,396
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,419,717	(29,377)	7,521	1,441,573	1,419,717	0	0	0	0	0	0	0
99	GD-WA / ID / AN	461,556	0	0	0	0	461,556	0	0	0	461,556	0	0
99	GD-OR / AS	12,120	0	0	0	0	0	0	0	0	12,120	0	12,120
8	GD-AA	331,113	0	0	0	0	0	0	228,574	228,574	0	102,539	102,539
7	CD-AA	88,772,000	0	0	61,983,274	61,983,274	0	0	18,536,481	18,536,481	0	8,252,245	8,252,245
9	CD-WA / ID / AN	5,906,163	4,336,568	18,311	211,589	4,566,468	1,272,248	5,372	62,075	1,339,695	0	0	0
	TOTAL ACCOUNT	96,902,669	4,307,191	25,832	63,636,436	67,969,459	1,733,804	5,372	18,827,130	20,566,306	12,120	8,354,784	8,366,904
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,290,126	23,870,508	10,136,254	16,283,364	50,290,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,955,072	0	0	0	0	9,228,890	2,670,369	2,055,813	13,955,072	0	0	0
99	GD-OR / AS	4,168,349	0	0	0	0	0	0	0	0	4,168,349	0	4,168,349
8	GD-AA	82,535	0	0	0	0	0	0	56,976	56,976	0	25,559	25,559
7	CD-AA	7,381,491	0	0	5,153,979	5,153,979	0	0	1,541,329	1,541,329	0	686,183	686,183
9	CD-WA / ID / AN	7,063,801	1,884,439	849,283	2,727,797	5,461,519	552,850	249,160	800,272	1,602,282	0	0	0
	TOTAL ACCOUNT	82,941,374	25,754,947	10,985,537	24,165,140	60,905,624	9,781,740	2,919,529	4,454,390	17,155,659	4,168,349	711,742	4,880,091

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	388,706	286	393	388,027	388,706	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	71,381	0	0	0	0	71,381	0	0	0	71,381	0	0	0
99		GD-OR / AS	21,915	0	0	0	0	0	0	0	0	21,915	0	21,915	
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	4,939,951	261,607	175,337	3,382,478	3,819,422	76,749	51,440	992,340	1,120,529	0	0	0	
		TOTAL ACCOUNT	5,421,953	261,893	175,730	3,770,505	4,208,128	148,130	51,440	992,340	1,191,910	21,915	0	21,915	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,912,286	697,594	201,434	5,013,258	5,912,286	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,777,282	0	0	0	0	1,979,225	288,470	509,587	2,777,282	0	0	0	
99		GD-OR / AS	924,898	0	0	0	0	0	0	0	0	924,898	0	924,898	
8		GD-AA	5,074,438	0	0	0	0	0	0	3,502,986	3,502,986	0	1,571,452	1,571,452	
7		CD-AA	13,195,738	0	0	9,213,660	9,213,660	0	0	2,755,402	2,755,402	0	1,226,676	1,226,676	
9		CD-WA / ID / AN	1,293,025	8,025	746,744	244,960	999,729	2,354	219,077	71,865	293,296	0	0	0	
		TOTAL ACCOUNT	29,177,667	705,619	948,178	14,471,878	16,125,675	1,981,579	507,547	6,839,840	9,328,966	924,898	2,798,128	3,723,026	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,893	0	0	116,893	116,893	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	116,893	0	0	116,893	116,893	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,761,840	345,990	13,580	1,402,270	1,761,840	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	162,215	0	0	0	0	67,298	0	94,917	162,215	0	0	0	
99		GD-OR / AS	22,715	0	0	0	0	0	0	0	0	22,715	0	22,715	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,720,456	345,990	13,580	2,497,454	2,857,024	67,298	0	564,073	631,371	22,715	209,346	232,061	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,842,775	13,962,727	9,465,820	8,414,228	31,842,775	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,197,441	0	0	0	0	2,527,003	849,849	820,589	4,197,441	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,490,517	250,572	407,101	494,750	1,152,423	73,512	119,434	145,148	338,094	0	0	0	
		TOTAL ACCOUNT	38,103,046	14,213,299	9,872,921	9,277,978	33,364,198	2,600,515	969,283	1,076,089	4,645,887	43,834	49,127	92,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
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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	49,835,755	11,734,589	6,164,888	31,936,278	49,835,755	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,073,698	0	0	0	0	744,018	327,971	1,709	1,073,698	0	0	
99		GD-OR / AS	1,110,712	0	0	0	0	0	0	0	0	1,110,712	0	
8		GD-AA	643,371	0	0	0	0	0	0	444,132	444,132	0	199,239	
7		CD-AA	63,805,385	0	0	44,550,834	44,550,834	0	0	13,323,202	13,323,202	0	5,931,349	
9		CD-WA/ ID / AN	16,267,992	7,573,099	2,888,264	2,116,561	12,577,924	2,221,770	847,349	620,949	3,690,068	0	0	
		TOTAL ACCOUNT	132,736,913	19,307,688	9,053,152	78,603,673	106,964,513	2,965,788	1,175,320	14,389,992	18,531,100	1,110,712	6,130,588	7,241,300
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	233,994	0	6,846	227,148	233,994	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	659,934	0	0	460,786	460,786	0	0	137,801	137,801	0	61,347	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	904,869	0	13,475	687,934	701,409	0	1,945	137,801	139,746	2,367	61,347	63,714
		TOTAL GENERAL PLANT	600,587,107	76,219,023	40,367,712	305,472,735	422,059,470	50,923,112	7,454,170	78,208,839	136,586,121	11,007,110	30,934,406	41,941,516

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 INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2020
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	10,779,678	359,648	0	10,420,030	10,779,678	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,795,800	0	0	0	0	1,022,056	773,744	0	1,795,800	0	0	0
99		GD-OR / AS	410,315	0	0	0	0	0	0	0	0	410,315	0	410,315
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,190,032	0	0	4,322,066	4,322,066	0	0	1,292,541	1,292,541	0	575,425	575,425
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	19,369,883	359,648	0	14,892,136	15,251,784	1,022,056	773,744	1,336,559	3,132,359	410,315	575,425	985,740
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,335,810	148,391	(792)	15,188,211	15,335,810	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	503,393	0	0	0	0	0	0	347,502	347,502	0	155,891	155,891
7		CD-AA	122,216,490	0	0	85,335,220	85,335,220	0	0	25,520,025	25,520,025	0	11,361,245	11,361,245
9		CD-WA / ID / AN	469,068	(32)	31,764	330,937	362,669	(9)	9,319	97,089	106,399	0	0	0
		TOTAL ACCOUNT	138,524,761	148,359	30,972	#####	#####	(9)	9,319	25,964,616	25,973,926	0	11,517,136	11,517,136
	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	154,346	0	0	107,769	107,769	0	0	32,229	32,229	0	14,348	14,348
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	154,346	0	0	107,769	107,769	0	0	32,229	32,229	0	14,348	14,348
	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-12A
For Twelve Months 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	29,326,652	0	0	20,476,748	20,476,748	0	0	6,123,698	6,123,698	0	2,726,206	2,726,206	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,326,652	0	0	20,476,748	20,476,748	0	0	6,123,698	6,123,698	0	2,726,206	2,726,206	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	783,152	783,152	0	0	783,152	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	1,391,768	0	0	971,774	971,774	0	0	290,615	290,615	0	129,379	129,379	0
9		CD-WA / ID / AN	18,578,957	14,364,692	0	0	14,364,692	4,214,265	0	0	4,214,265	0	0	0	0
		TOTAL ACCOUNT	20,753,877	15,147,844	0	971,774	16,119,618	4,214,265	0	290,615	4,504,880	0	129,379	129,379	0
		TOTAL	308,960,723	15,655,851	30,972	207,706,166	223,392,989	5,236,312	783,063	54,802,281	60,821,656	410,315	24,335,763	24,746,078	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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(85,178,649)	(59,474,288)	(17,786,154)	(7,918,207)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(805,357)	(622,678)	(182,679)	0
7	282919	CD-AA	(2,282,358)	(1,593,611)	(476,579)	(212,168)
7	283750	CD-AA	(38,622)	(26,967)	(8,065)	(3,590)
		Total	(88,304,986)	(61,717,544)	(18,453,477)	(8,133,965)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2020	
Average of Monthly Averages Basis	

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	3,979,068	3,979,068	0	0	0	0	3,979,068
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	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(194)	(194)	0	0	0	0	(194)
7/4	154560 Supply Chain Invoice Price Variance	0	0	21	21	0	0	0	0	21
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,328,058	17,866,135	0	51,194,193	34,107,746	17,590,798	(779,688)	275,337	0
TOTAL		33,328,058	17,866,135	3,979,376	55,173,569	34,107,746	17,590,798	(779,688)	275,337	3,979,376

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						