

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,801,964	8,922,070	3,879,894
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,801,964	8,922,070	3,879,894
E-APL	Electric Net Rate Base	2,617,175,534	1,766,982,742	850,192,792
	<b>RATE OF RETURN</b>	<b>0.489%</b>	<b>0.505%</b>	<b>0.456%</b>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended October 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	10-01-2020 thru 10-31-2020	398,121 100.000%	260,244 65.368%	137,877 34.632%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2020 thru 10-31-2020	2,393,802 100.000%	1,509,567 63.061%	884,235 36.939%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended October 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		13,472,874	0	8,846,024	4,626,850
		Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
		Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	0
		<b>Total</b>		<b>31,632,984</b>	<b>0</b>	<b>22,175,476</b>	<b>9,457,508</b>
		Percentage		100.000%	0.000%	70.102%	29.898%
		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
		<b>Total</b>		<b>19,009,997</b>	<b>0</b>	<b>13,061,026</b>	<b>5,948,971</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.129%</b>	<b>123.871%</b>
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended October 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages 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	09-01-2020 thru 10-31-2020	1,329,929,145	922,743,173	407,185,972	
				100.000%	69.383%	30.617%	
11		Book Depreciation Percent	10-01-2020 thru 10-31-2020	11,242,215	7,519,144	3,723,071	
				100.000%	66.883%	33.117%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended October 31, 2020  
 Average of Monthly Averages Basis

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**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2020 thru 10-31-2020	3,221,895,513 100.000%	2,182,891,780 67.752%	1,039,003,733 32.248%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2020 thru 10-31-2020	280,876,657 100.000%	193,660,718 68.949%	87,215,939 31.051%
14		Net Allocated Schedule M's - AMA Percent	10-01-2020 thru 10-31-2020	-7,072,607 100.000%	-4,817,917 68.121%	-2,254,690 31.879%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended October 31, 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	24,397,339	0	24,397,339	16,434,650	0	16,434,650	7,962,689	0
99	442200	Commercial - Firm & Int.	24,433,469	0	24,433,469	17,909,085	0	17,909,085	6,524,384	0
1	442300	Industrial	9,571,062	0	9,571,062	5,212,377	0	5,212,377	4,358,685	0
99	444000	Public Street & Highway Lighting	617,754	0	617,754	389,003	0	389,003	228,751	0
99	448000	Interdepartmental Revenue	101,695	0	101,695	87,583	0	87,583	14,112	0
99	499XXX	Unbilled Revenue	5,187,161	0	5,187,161	3,520,385	0	3,520,385	1,666,776	0
TOTAL SALES TO ULTIMATE CUSTOMERS			64,308,480	0	64,308,480	43,553,083	0	43,553,083	20,755,397	0
1	447XXX	Sales for Resale	0	5,731,904	5,731,904	0	3,762,422	3,762,422	0	1,969,482
TOTAL SALES OF ELECTRICITY			64,308,480	5,731,904	70,040,384	43,553,083	3,762,422	47,315,505	20,755,397	1,969,482
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	5,720	0	5,720	2,344	0	2,344	3,376	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,310	26,310	0	13,772
1	454000	Rent from Electric Property	124,709	10,108	134,817	83,069	6,635	89,704	41,640	3,473
1	454100	Rent from Trnsmission Joint Use	102	0	102	37	0	37	65	0
1	456XXX	Other Electric Revenues	(770,318)	3,916,892	3,146,574	(969,649)	2,571,048	1,601,399	199,331	1,345,844
TOTAL OTHER OPERATING REVENUE			(639,787)	3,967,082	3,327,295	(884,199)	2,603,993	1,719,794	244,412	1,363,089
TOTAL ELECTRIC REVENUE			63,668,693	9,698,986	73,367,679	42,668,884	6,366,415	49,035,299	20,999,809	3,332,571

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For Month Ended October 31, 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	30,818	30,818	0	20,229	20,229	0	10,589
1	501XXX	Fuel	0	1,880,906	1,880,906	0	1,234,627	1,234,627	0	646,279
1	502000	Steam Expense	0	297,925	297,925	0	195,558	195,558	0	102,367
1	505000	Electric Expense	0	69,028	69,028	0	45,310	45,310	0	23,718
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	362,761	362,761	0	238,116	238,116	0	124,645
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	68,743	68,743	0	45,123	45,123	0	23,620
1	511000	Structures	0	40,840	40,840	0	26,807	26,807	0	14,033
1	512000	Boiler Plant	0	963,559	963,559	0	632,480	632,480	0	331,079
1	513000	Electric Plant	0	284,906	284,906	0	187,012	187,012	0	97,894
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	106,441	106,441	0	69,868	69,868	0	36,573
TOTAL STEAM POWER GENERATION EXP			0	4,105,927	4,105,927	0	2,695,130	2,695,130	0	1,410,797
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	173,321	173,321	0	113,768	113,768	0	59,553
1	536000	Water for Power	0	93,696	93,696	0	61,502	61,502	0	32,194
1	537000	Hydraulic Expense	397,475	371,883	769,358	262,190	244,104	506,294	135,285	127,779
1	538000	Electric Expense	0	558,312	558,312	0	366,476	366,476	0	191,836
1	539000	Miscellaneous Hydraulic Power Generation Exp	8,952	131,938	140,890	0	86,604	86,604	8,952	45,334
1	540000	Rent	0	119,613	119,613	0	78,514	78,514	0	41,099
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	63,166	63,166	0	41,462	41,462	0	21,704
1	542000	Structures	0	81,488	81,488	0	53,489	53,489	0	27,999
1	543000	Reservoirs, Dams, & Waterways	0	7,987	7,987	0	5,243	5,243	0	2,744
1	544000	Electric Plant	0	434,868	434,868	0	285,447	285,447	0	149,421
1	545000	Miscellaneous Hydraulic Plant	0	36,400	36,400	0	23,893	23,893	0	12,507
TOTAL HYDRO POWER GENERATION EXP			831,261	2,072,672	2,903,933	541,051	1,360,502	1,901,553	290,210	712,170
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	41,456	41,456	0	27,212	27,212	0	14,244
1	547XXX	Fuel	0	5,944,910	5,944,910	0	3,902,239	3,902,239	0	2,042,671
1	548000	Generation Expense	0	265,955	265,955	0	174,573	174,573	0	91,382
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	12,006	12,006	0	7,881	7,881	0	4,125
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
MAINTENANCE										
1	551000	Supervision & Engineering	0	66,499	66,499	0	43,650	43,650	0	22,849
1	552000	Structures	0	9,667	9,667	0	6,345	6,345	0	3,322
1	553000	Generating & Electric Equipment	0	166,478	166,478	0	109,276	109,276	0	57,202
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(31,668)	(31,668)	0	(20,787)	(20,787)	0	(10,881)
TOTAL OTHER POWER GENERATION EXP			0	6,481,654	6,481,654	0	4,254,558	4,254,558	0	2,227,096



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For Month Ended October 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	994,112	10,151,186	11,145,298	0	6,663,238	6,663,238	994,112	3,487,948
1	556000	System Control & Load Dispatching	0	56,258	56,258	0	36,928	36,928	0	19,330
E-557	557XXX	Other Expense	(1,578,979)	2,789,135	1,210,156	(894,654)	1,830,788	936,134	(684,325)	958,347
TOTAL OTHER POWER SUPPLY EXPENSE			(584,867)	12,996,579	12,411,712	(894,654)	8,530,954	7,636,300	309,787	4,465,625
TOTAL PRODUCTION OPERATING EXP			246,394	25,656,832	25,903,226	(353,603)	16,841,144	16,487,541	599,997	8,815,688
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	305,058	305,058	0	200,240	200,240	0	104,818
1	561000	Load Dispatching	0	270,733	270,733	0	177,709	177,709	0	93,024
1	562000	Station Expense	0	40,116	40,116	0	26,332	26,332	0	13,784
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	92,710	92,710	0	60,855	60,855	0	31,855
1	565XXX	Transmission of Electricity by Others	0	1,430,774	1,430,774	0	939,160	939,160	0	491,614
1	566000	Miscellaneous Transmission Expense	0	257,367	257,367	0	168,936	168,936	0	88,431
1	567000	Rent	0	14,833	14,833	0	9,736	9,736	0	5,097
MAINTENANCE										
1	568000	Supervision & Engineering	(289)	38,017	37,728	86	24,954	25,040	(375)	13,063
1	569000	Structures	607	43,915	44,522	607	28,826	29,433	0	15,089
1	570000	Station Equipment	0	98,268	98,268	0	64,503	64,503	0	33,765
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	9,162	88,795	97,957	6,827	58,285	65,112	2,335	30,510
1	572000	Underground Lines	0	2	2	0	1	1	0	1
1	573000	Service Miscellaneous	468	3,431	3,899	49	2,252	2,301	419	1,179
TOTAL TRANSMISSION OPERATING EXP			9,948	2,684,019	2,693,967	7,569	1,761,789	1,769,358	2,379	922,230

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For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,301,475	2,346,713	3,648,188	945,943	1,540,382	2,486,325	355,532	806,331
E-DEPX		Depreciation Expense-Transmission	125,437	1,346,223	1,471,660	42,678	883,661	926,339	82,759	462,562
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,119	95,119	0	62,436	62,436	0	32,683
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,078	0	6,078	6,078	0	6,078	0	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	12,677	0	12,677	12,677	0	12,677	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	17,856	0	17,856	12,433	0	12,433	5,423	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(310,498)	0	(310,498)	(143,771)	0	(143,771)	(166,727)	0
99	407434	EIM Deferred O&M	(18,376)	0	(18,376)	0	0	0	(18,376)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,165,246)	0	(1,165,246)	(861,068)	0	(861,068)	(304,178)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(135,140)	0	(135,140)	0	0	0	(135,140)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(13,004)	0	(13,004)	(13,004)	0	(13,004)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,927,789	1,927,789	0	1,265,400	1,265,400	0	662,389
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(391,567)	5,808,210	5,416,643	(201,822)	3,812,508	3,610,686	(189,745)	1,995,702
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(135,225)	34,149,061	34,013,836	(547,856)	22,415,441	21,867,585	412,631	11,733,620

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	79,158	285,809	364,967	45,125	180,234	225,359	34,033	105,575
3	582000	Station Expense	72,673	19,556	92,229	42,022	12,332	54,354	30,651	7,224
3	583000	Overhead Line Expense	140,866	110,990	251,856	98,563	69,991	168,554	42,303	40,999
3	584000	Underground Line Expense	189,485	0	189,485	109,969	0	109,969	79,516	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	9	0	9	9	0	9	0	0
3	586000	Meter Expense	162,811	9,201	172,012	145,616	5,802	151,418	17,195	3,399
3	587000	Customer Installations Expense	48,826	13,815	62,641	25,835	8,712	34,547	22,991	5,103
3	588000	Miscellaneous Distribution Expense	194,983	241,826	436,809	144,588	152,498	297,086	50,395	89,328
3	589000	Rent	0	35,651	35,651	0	22,482	22,482	0	13,169
		MAINTENANCE:								
3	590000	Supervision & Engineering	58,053	68,697	126,750	40,497	43,321	83,818	17,556	25,376
3	591000	Structures	54,078	4,020	58,098	34,529	2,535	37,064	19,549	1,485
3	592000	Station Equipment	31,031	20,336	51,367	20,813	12,824	33,637	10,218	7,512
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,226,181	3	1,226,184	695,507	2	695,509	530,674	1
3	594000	Underground Lines	40,729	0	40,729	21,527	0	21,527	19,202	0
3	595000	Line Transformers	44,971	0	44,971	39,536	0	39,536	5,435	0
3	596000	Street Light & Signal System Maintenance Exp	10,712	0	10,712	10,039	0	10,039	673	0
3	597000	Meters	7,424	0	7,424	6,866	0	6,866	558	0
3	598000	Miscellaneous Distribution Expense	31,815	41,644	73,459	28,526	26,261	54,787	3,289	15,383
		TOTAL DISTRIBUTION OPERATING EXP	2,393,805	851,548	3,245,353	1,509,567	536,994	2,046,561	884,238	314,554
E-DEPX		Depreciation Expense-Distribution	4,261,380	8,200	4,269,580	2,803,417	5,171	2,808,588	1,457,963	3,029
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,739,171	0	4,739,171	4,207,907	0	4,207,907	531,264	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,003,053	8,200	9,011,253	7,013,826	5,171	7,018,997	1,989,227	3,029
		TOTAL DISTRIBUTION EXPENSES	11,396,858	859,748	12,256,606	8,523,393	542,165	9,065,558	2,873,465	317,583

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For Month Ended October 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	14,105	14,105	0	9,220	9,220	0	4,885
2	902000	Meter Reading Expenses	50,033	14,330	64,363	31,863	9,367	41,230	18,170	4,963
2	903XXX	Customer Records & Collection Expenses	50,079	527,318	577,397	23,925	344,697	368,622	26,154	182,621
2	904000	Uncollectible Accounts	0	756,462	756,462	0	494,484	494,484	0	261,978
2	905000	Misc Customer Accounts	0	15,794	15,794	0	10,324	10,324	0	5,470
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>100,112</b>	<b>1,328,009</b>	<b>1,428,121</b>	<b>55,788</b>	<b>868,092</b>	<b>923,880</b>	<b>44,324</b>	<b>459,917</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,904,994	7,153	2,912,147	2,109,887	4,676	2,114,563	795,107	2,477
2	909000	Advertising	18,342	63,392	81,734	18,342	41,438	59,780	0	21,954
2	910000	Misc Customer Service & Info Exp	0	5,550	5,550	0	3,628	3,628	0	1,922
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,923,336</b>	<b>76,095</b>	<b>2,999,431</b>	<b>2,128,229</b>	<b>49,742</b>	<b>2,177,971</b>	<b>795,107</b>	<b>26,353</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	34,610	2,199,931	2,234,541	28,022	1,522,110	1,550,132	6,588	677,821
4	921000	Office Supplies & Expenses	4,256	448,329	452,585	4,256	310,194	314,450	0	138,135
4	922000	Admin Exp Transferred--Credit	0	(9,195)	(9,195)	0	(6,362)	(6,362)	0	(2,833)
4	923000	Outside Services Employed	33,187	762,306	795,493	31,579	527,432	559,011	1,608	234,874
4	924000	Property Insurance Premium	0	136,053	136,053	0	94,134	94,134	0	41,919
4	925XXX	Injuries and Damages	4,030	372,840	376,870	3,250	257,964	261,214	780	114,876
4	926XXX	Employee Pensions and Benefits	339,584	1,596,145	1,935,729	254,841	1,104,357	1,359,198	84,743	491,788
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	306,804	246,668	553,472	247,139	161,913	409,052	59,665	84,755
4	930000	Miscellaneous General Expenses	2,610	162,936	165,546	99	112,734	112,833	2,511	50,202
4	931000	Rents	350	63,243	63,593	0	43,757	43,757	350	19,486
4	935000	Maintenance of General Plant	118,977	905,248	1,024,225	93,433	626,332	719,765	25,544	278,916
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>844,508</b>	<b>6,884,504</b>	<b>7,729,012</b>	<b>662,619</b>	<b>4,754,565</b>	<b>5,417,184</b>	<b>181,889</b>	<b>2,129,939</b>

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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	292,020	1,552,514	1,844,534	221,078	1,074,169	1,295,247	70,942	478,345
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	280,589	2,412,795	2,693,384	280,594	1,669,389	1,949,983	(5)	743,406
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	20,599	20,599	0	14,252	14,252	0	6,347
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	18,464	93,585	112,049	14,803	63,406	78,209	3,661	30,179
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	63,026	0	63,026	63,026	0	63,026	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(813,721)	0	(813,721)	(813,721)	0	(813,721)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,614,307)	0	(2,614,307)	(2,460,703)	0	(2,460,703)	(153,604)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(391,936)	0	(391,936)	(391,936)	0	(391,936)	0	0
E-OTX		Taxes Other Than FIT--A&G	105,808	408,295	514,103	76,331	282,495	358,826	29,477	125,800
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,976,141)	4,512,558	1,536,417	(2,945,945)	3,120,827	174,882	(30,196)	1,391,731
		TOTAL ADMIN & GENERAL EXPENSES	(2,131,633)	11,397,062	9,265,429	(2,283,326)	7,875,392	5,592,066	151,693	3,521,670
		TOTAL EXPENSES BEFORE FIT	12,153,448	47,809,975	59,963,423	7,876,228	31,750,832	39,627,060	4,277,220	16,059,143
		NET OPERATING INCOME (LOSS) BEFORE FIT			13,404,256			9,408,239		
E-FIT		FEDERAL INCOME TAX			566,978			501,356		
E-FIT		DEFERRED FEDERAL INCOME TAX			75,713			11,331		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			12,801,964			8,922,070		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.640%	34.360%
E-ALL	2	Number of Customers	100.000%		65.368%	34.632%
E-ALL	3	Direct Distribution Operating Expense	100.000%		63.061%	36.939%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		69.189%	30.811%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	7,962,689
99	442200	Commercial - Firm & Int.	6,524,384
1	442300	Industrial	4,358,685
99	444000	Public Street & Highway Lighting	228,751
99	448000	Interdepartmental Revenue	14,112
99	499XXX	Unbilled Revenue	1,666,776
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>20,755,397</u>
1	447XXX	Sales for Resale	1,969,482
		TOTAL SALES OF ELECTRICITY	<u>22,724,879</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	3,376
1	453000	Sales of Water & Water Power	13,772
1	454000	Rent from Electric Property	45,113
1	454100	Rent from Trnsmission Joint Use	65
1	456XXX	Other Electric Revenues	1,545,175
		TOTAL OTHER OPERATING REVENUE	<u>1,607,501</u>
		TOTAL ELECTRIC REVENUE	<u>24,332,380</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	10,589
1	501XXX	Fuel	646,279
1	502000	Steam Expense	102,367
1	505000	Electric Expense	23,718
1	506XXX	Miscellaneous Steam Power Generation Op Exp	124,645
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	23,620
1	511000	Structures	14,033
1	512000	Boiler Plant	331,079
1	513000	Electric Plant	97,894
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	36,573
		TOTAL STEAM POWER GENERATION EXP	<u>1,410,797</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	59,553
1	536000	Water for Power	32,194
1	537000	Hydraulic Expense	263,064
1	538000	Electric Expense	191,836
1	539000	Miscellaneous Hydraulic Power Generation Exp	54,286
1	540000	Rent	41,099
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	21,704
1	542000	Structures	27,999
1	543000	Reservoirs, Dams, & Waterways	2,744
1	544000	Electric Plant	149,421
1	545000	Miscellaneous Hydraulic Plant	12,507
		TOTAL HYDRO POWER GENERATION EXP	<u>1,002,380</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	14,244
1	547XXX	Fuel	2,042,671
1	548000	Generation Expense	91,382
1	549XXX	Miscellaneous Other Power Generation Op Exp	4,125
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	22,849
1	552000	Structures	3,322
1	553000	Generating & Electric Equipment	57,202
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(10,881)
		TOTAL OTHER POWER GENERATION EXP	<u>2,227,096</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,482,060
1	556000	System Control & Load Dispatching	19,330
E-557	557XXX	Other Expense	274,022
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>4,775,412</u>
		TOTAL PRODUCTION OPERATING EXP	<u>9,415,685</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	104,818
1	561000	Load Dispatching	93,024
1	562000	Station Expense	13,784
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	31,855
1	565XXX	Transmission of Electricity by Others	491,614
1	566000	Miscellaneous Transmission Expense	88,431
1	567000	Rent	5,097
		MAINTENANCE	
1	568000	Supervision & Engineering	12,688
1	569000	Structures	15,089
1	570000	Station Equipment	33,765
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	32,845
1	572000	Underground Lines	1
1	573000	Service Miscellaneous	1,598
		TOTAL TRANSMISSION OPERATING EXP	<u>924,609</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,161,863
E-DEPX		Depreciation Expense-Transmission	545,321
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,683
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,423
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(166,727)
99	407434	EIM Deferred O&M	(18,376)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(304,178)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(135,140)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	662,389
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,805,957
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,146,251

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For Month Ended October 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	139,608
3	582000	Station Expense	37,875
3	583000	Overhead Line Expense	83,302
3	584000	Underground Line Expense	79,516
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	20,594
3	587000	Customer Installations Expense	28,094
3	588000	Miscellaneous Distribution Expense	139,723
3	589000	Rent	13,169
		MAINTENANCE:	
3	590000	Supervision & Engineering	42,932
3	591000	Structures	21,034
3	592000	Station Equipment	17,730
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	530,675
3	594000	Underground Lines	19,202
3	595000	Line Transformers	5,435
3	596000	Street Light & Signal System Maintenance Exp	673
3	597000	Meters	558
3	598000	Miscellaneous Distribution Expense	18,672
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,198,792</u>
E-DEPX		Depreciation Expense-Distribution	1,460,992
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	531,264
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,992,256</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,191,048</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended October 31, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	4,885
2	902000	Meter Reading Expenses	23,133
2	903XXX	Customer Records & Collection Expenses	208,775
2	904000	Uncollectible Accounts	261,978
2	905000	Misc Customer Accounts	5,470
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>504,241</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	797,584
2	909000	Advertising	21,954
2	910000	Misc Customer Service & Info Exp	1,922
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>821,460</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	684,409
4	921000	Office Supplies & Expenses	138,135
4	922000	Admin Exp Transferred--Credit	(2,833)
4	923000	Outside Services Employed	236,482
4	924000	Property Insurance Premium	41,919
4	925XXX	Injuries and Damages	115,656
4	926XXX	Employee Pensions and Benefits	576,531
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	144,420
4	930000	Miscellaneous General Expenses	52,713
4	931000	Rents	19,836
4	935000	Maintenance of General Plant	304,460
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,311,828</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	549,287
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	743,401
E-AMTX		Amortization Expense-General Plant - 390200, 3962	6,347
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	33,840
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(153,604)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	155,277
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,361,535</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,673,363</u>
		TOTAL EXPENSES BEFORE FIT	<u>20,336,363</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	3,996,017
E-FIT		FEDERAL INCOME TAX	65,622
E-FIT		DEFERRED FEDERAL INCOME TAX	64,382
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>3,879,894</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended October 31, 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	4,300	19,647	23,947	3,700	12,896	16,596	600	6,751	7,351
1	456010	Other Electric Rev-Financial	0	(1,384,646)	(1,384,646)	0	(908,882)	(908,882)	0	(475,764)	(475,764)
1	456015	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456016	Other Electric Rev-Resource Opt	0	323,874	323,874	0	212,591	212,591	0	111,283	111,283
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	10,154	10,154	0	6,665	6,665	0	3,489	3,489
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	500	500	0	328	328	0	172	172
1	456030	Other Electric Rev-Clearwater	(11,624)	115,506	103,882	0	75,818	75,818	(11,624)	39,688	28,064
1	456050	Other Electric Rev-Attachment Fees	103,171	0	103,171	75,010	0	75,010	28,161	0	28,161
1	456100	Transmission Revenue of Others	0	1,326,088	1,326,088	0	870,444	870,444	0	455,644	455,644
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	224,260	224,260	0	147,204	147,204	0	77,056	77,056
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	(142,382)	0	(142,382)	(61,568)	0	(61,568)	(80,814)	0	(80,814)
1	456329	Amortization Res Decoupling Deferral	(430,317)	0	(430,317)	(405,363)	0	(405,363)	(24,954)	0	(24,954)
1	456338	Non-res Decoupling Deferred Rev	320,811	0	320,811	59,897	0	59,897	260,914	0	260,914
1	456339	Amortization Non-res Decoupling	(657,210)	0	(657,210)	(650,848)	0	(650,848)	(6,362)	0	(6,362)
1	456380	Other Electric Revenue-Clearwater	28,177	0	28,177	0	0	0	28,177	0	28,177
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	3,058,758	3,058,758	0	2,007,769	2,007,769	0	1,050,989	1,050,989
TOTAL ACCOUNT 456			(770,318)	3,916,892	3,146,574	(969,649)	2,571,047	1,601,398	199,331	1,345,845	1,545,176

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	9,736,420	9,736,420	0	6,390,986	6,390,986	0	3,345,434	3,345,434
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	126,897	126,897	0	83,295	83,295	0	43,602	43,602
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	994,112	0	994,112	0	0	0	994,112	0	994,112
1	555550	Non Monetary - Exchange Power	0	(751)	(751)	0	(493)	(493)	0	(258)	(258)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	64,360	64,360	0	42,246	42,246	0	22,114	22,114
1	555710	Intercompany Purchase	0	224,260	224,260	0	147,204	147,204	0	77,056	77,056
TOTAL ACCOUNT 555			994,112	10,151,186	11,145,298	0	6,663,238	6,663,238	994,112	3,487,948	4,482,060

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,788	462,013	463,801	1,788	303,265	305,053	0	158,748	158,748
1	557010	Other Power Supply Expense - Financial	0	(1,552,992)	(1,552,992)	0	(1,019,384)	(1,019,384)	0	(533,608)	(533,608)
1	557018	Merchandise Processing Fee	0	4,596	4,596	0	3,017	3,017	0	1,579	1,579
1	557150	Fuel - Economic Dispatch	0	(272,230)	(272,230)	0	(178,692)	(178,692)	0	(93,538)	(93,538)
1	557160	Power Supply Expense - Miscellaneous	0	515	515	0	338	338	0	177	177
99	557161	Unbilled Add-Ons	(68,123)	0	(68,123)	(168,281)	0	(168,281)	100,158	0	100,158
1	557165	Other Resource Costs-CAISO Charges	0	12,288	12,288	0	8,066	8,066	0	4,222	4,222
1	557170	Broker Fees - Power	0	28,563	28,563	0	18,749	18,749	0	9,814	9,814
1	557171	REC Broker Fees	0	0	0	0	0	0	0	0	0
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	762,797	0	762,797	762,797	0	762,797	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,621,258)	0	(1,621,258)	(1,621,258)	0	(1,621,258)	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	212,882	0	212,882	212,882	0	212,882	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(124,040)	0	(124,040)	(124,040)	0	(124,040)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(746,582)	0	(746,582)	0	0	0	(746,582)	0	(746,582)
99	557390	Idaho PCA Amortization	(64,666)	0	(64,666)	0	0	0	(64,666)	0	(64,666)
1	557395	Optional Renewable Power Expense Offset	0	49	49	0	32	32	0	17	17
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	181,370	181,370	0	119,051	119,051	0	62,319	62,319
1	557711	Turbine Gas Bookout Offset	0	(181,370)	(181,370)	0	(119,051)	(119,051)	0	(62,319)	(62,319)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,106,333	4,106,333	0	2,695,397	2,695,397	0	1,410,936	1,410,936
TOTAL ACCOUNT 557			(1,578,979)	2,789,135	1,210,156	(894,654)	1,830,788	936,134	(684,325)	958,347	274,022

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended October 31, 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	23,422	7,153	30,575	12,137	4,676	16,813	11,285	2,477	13,762
99	908600	Public Purpose Tariff Rider Expense Offset	2,411,658	0	2,411,658	1,702,899	0	1,702,899	708,759	0	708,759
99	908610	Limited Income Tax Refund Program	167,810	0	167,810	167,810	0	167,810	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	302,104	0	302,104	227,041	0	227,041	75,063	0	75,063
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,904,994	7,153	2,912,147	2,109,887	4,676	2,114,563	795,107	2,477	797,584

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.886%	4.886%
	Total Weighted Cost		2.645%	2.645%
E-APL	Net Rate Base	2,617,175,534	1,766,982,742	850,192,792
	Interest Deduction for FIT Calculation	69,224,293	46,736,694	22,487,599
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	73,367,679	49,035,299	24,332,380
E-OPS	Less: Operating & Maintenance Expense	43,999,110	28,822,495	15,176,615
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	8,783,250	4,972,432	3,810,818
E-OTX	Less: Taxes Other than FIT	7,181,063	5,832,133	1,348,930
	Net Operating Income Before FIT	13,404,256	9,408,239	3,996,017
E-INT	Less: Monthly Interest Expense	5,768,692	3,894,725	1,873,967
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(14,788)	0	(14,788)
E-SCM	Plus: Schedule M Adjustments	(4,920,877)	(3,126,103)	(1,794,774)
	Taxable Net Operating Income	2,699,899	2,387,411	312,488
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	566,978	501,356	65,622
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	566,978	501,356	65,622
E-DTE	Deferred FIT	75,713	11,331	64,382
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	602,292	486,169	116,123

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,263,403	7,806,931	14,070,334	4,296,212	5,266,575	9,562,787	1,967,191	2,540,356	4,507,547
12	997001 Contributions In Aid of Construction	0	439,419	439,419	0	297,715	297,715	0	141,704	141,704
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	410,664	410,664	0	278,233	278,233	0	132,431	132,431
99	997007 Idaho PCA	(811,248)	0	(811,248)	0	0	0	(811,248)	0	(811,248)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,250	78,250	0	53,016	53,016	0	25,234	25,234
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	(39,189)	0	(39,189)	25,407	0	25,407	(64,596)	0	(64,596)
12	997020 FAS87 Current Pension Accrual	0	763,275	763,275	0	517,134	517,134	0	246,141	246,141
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	895,581	895,581	0	606,774	606,774	0	288,807	288,807
99	997031 Decoupling Mechanism	909,097	0	909,097	1,057,882	0	1,057,882	(148,785)	0	(148,785)
12	997032 Interest Rate Swaps	0	253,442	253,442	0	171,712	171,712	0	81,730	81,730
99	997033 BPA Residential Exchange	123,772	0	123,772	408,980	0	408,980	(285,208)	0	(285,208)
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973
99	997035 Leases	0	(8,538)	(8,538)	0	(5,907)	(5,907)	0	(2,631)	(2,631)
99	997043 Washington Deferred Power Costs	(858,461)	0	(858,461)	(858,461)	0	(858,461)	0	0	0
12	997044 Non-Monetary Power Costs	0	(751)	(751)	0	(509)	(509)	0	(242)	(242)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(354,766)	(354,766)	0	(240,361)	(240,361)	0	(114,405)	(114,405)
12	997049 Tax Depreciation	0	(14,615,817)	(14,615,817)	0	(9,902,508)	(9,902,508)	0	(4,713,309)	(4,713,309)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,078	0	6,078	6,078	0	6,078	0	0	0
99	997059 Spokane River Relicensing PME	3,859	0	3,859	3,860	0	3,860	(1)	0	(1)
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,584	22,584	0	10,749	10,749
12	997063 CDA Lake Settlement	12,677	73,673	86,350	12,677	49,915	62,592	0	23,758	23,758
99	997065 Amortization - Unbilled Revenue Add-Ins	92,211	0	92,211	(64,040)	0	(64,040)	156,251	0	156,251
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,400	109,400	0	57,267	57,267
12	997080 Book Transportation Depreciation	0	(460,644)	(460,644)	0	(312,096)	(312,096)	0	(148,548)	(148,548)
12	997081 Deferred Compensation	0	(314,661)	(314,661)	0	(213,189)	(213,189)	0	(101,472)	(101,472)
4	997082 Meal Disallowances	0	23,338	23,338	0	16,147	16,147	0	7,191	7,191
12	997083 Paid Time Off	0	(138,108)	(138,108)	0	(93,571)	(93,571)	0	(44,537)	(44,537)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(150,934)	0	(150,934)	0	0	0	(150,934)	0	(150,934)
99	997095 WA REC Deferral	88,842	0	88,842	88,842	0	88,842	0	0	0
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,847	1,847	0	879	879
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(24,402)	(24,402)	0	(16,533)	(16,533)	0	(7,869)	(7,869)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(2,700,000)	(2,700,000)	0	(1,829,304)	(1,829,304)	0	(870,696)	(870,696)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(750,695)	0	(750,695)	(750,695)	0	(750,695)	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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(553,579)	0	(553,579)	(340,090)	0	(340,090)	(213,489)	0	(213,489)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	402,003	402,003	0	191,342	191,342
99	997120	Transportation Tax Disallowance	0	4,437	4,437	0	3,006	3,006	0	1,431	1,431
99	997123	EIM Deferred O&M	(18,376)	0	(18,376)	0	0	0	(18,376)	0	(18,376)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(2,614,307)	0	(2,614,307)	(2,460,703)	0	(2,460,703)	(153,604)	0	(153,604)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>2,151,729</b>	<b>(7,072,606)</b>	<b>(4,920,877)</b>	<b>1,691,814</b>	<b>(4,817,917)</b>	<b>(3,126,103)</b>	<b>459,915</b>	<b>(2,254,689)</b>	<b>(1,794,774)</b>

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%	67.752%	32.248%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended October 31, 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	(967,868)	(967,868)	0	(655,750)	(655,750)	0	(312,118)	(312,118)
99	410100	Deferred Federal Income Tax Expense - Washin	420,466	0	420,466	420,466	0	420,466	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	379,995	0	379,995	0	0	0	379,995	0	379,995
	410100	Total	800,461	(967,868)	(167,407)	420,466	(655,750)	(235,284)	379,995	(312,118)	67,877
12	411100	Deferred Federal Income Tax Expense - Allocate	0	90,914	90,914	0	61,596	61,596	0	29,318	29,318
99	411100	Deferred Federal Income Tax Expense - Washin	185,019	0	185,019	185,019	0	185,019	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(32,813)	0	(32,813)	0	0	0	(32,813)	0	(32,813)
	411100	Total	152,206	90,914	243,120	185,019	61,596	246,615	(32,813)	29,318	(3,495)
Total Deferred Federal Income Tax Expense			952,667	(876,954)	75,713	605,485	(594,154)	11,331	347,182	(282,800)	64,382

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.752%	32.248%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	76,001	76,001	0	49,887	49,887	0	26,114	26,114
1	408150	R&P Property Tax--Production	0	1,535,181	1,535,181	0	1,007,693	1,007,693	0	527,488	527,488
1	408180	R&P Property Tax--Transmission	0	548,445	548,445	0	359,999	359,999	0	188,446	188,446
1	409100	State Income Tax--Montana & Oregon	0	(235,420)	(235,420)	0	(154,530)	(154,530)	0	(80,890)	(80,890)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,927,789</b>	<b>1,927,789</b>	<b>0</b>	<b>1,265,400</b>	<b>1,265,400</b>	<b>0</b>	<b>662,389</b>	<b>662,389</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	2,160,650	0	2,160,650	2,160,650	0	2,160,650	0	0	0
99	408120	Municipal Occupation & License Tax	1,651,620	0	1,651,620	1,392,737	0	1,392,737	258,883	0	258,883
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	950,380	0	950,380	654,520	0	654,520	295,860	0	295,860
99	409100	State Income Tax--Idaho	(8,691)	0	(8,691)	0	0	0	(8,691)	0	(8,691)
99	411410	State Income Tax--Idaho ITC Deferred	(12,205)	0	(12,205)	0	0	0	(12,205)	0	(12,205)
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
<b>TOTAL DISTRIBUTION</b>			<b>4,739,171</b>	<b>0</b>	<b>4,739,171</b>	<b>4,207,907</b>	<b>0</b>	<b>4,207,907</b>	<b>531,264</b>	<b>0</b>	<b>531,264</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	105,808	408,295	514,103	76,331	282,495	358,826	29,477	125,800	155,277
<b>TOTAL A&amp;G</b>			<b>105,808</b>	<b>408,295</b>	<b>514,103</b>	<b>76,331</b>	<b>282,495</b>	<b>358,826</b>	<b>29,477</b>	<b>125,800</b>	<b>155,277</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,844,979</b>	<b>2,336,084</b>	<b>7,181,063</b>	<b>4,284,238</b>	<b>1,547,895</b>	<b>5,832,133</b>	<b>560,741</b>	<b>788,189</b>	<b>1,348,930</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,791,667	7,791,667	0	5,114,450	5,114,450	0	2,677,217	2,677,217
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	1,087,921	1,087,921	0	714,111	714,111	0	373,810	373,810
1	182381	CDA Settlement Past Storage	0	29,395,847	29,395,847	0	19,295,434	19,295,434	0	10,100,413	10,100,413
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,932,052	15,251,768	319,716	9,955,597	10,275,313	0	4,976,455	4,976,455
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	264,382	111,488,273	111,752,655	250,063	77,137,621	77,387,684	14,319	34,350,652	34,364,971
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,974,448	974,659	16,949,107	15,974,448	674,357	16,648,805	0	300,302	300,302
TOTAL INTANGIBLE PLANT			16,883,182	302,415,486	319,298,668	16,868,863	205,869,828	222,738,691	14,319	96,545,658	96,559,977
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,382,086	28,681,801	140,063,887	72,789,616	18,826,734	91,616,350	38,592,470	9,855,067	48,447,537
1	312000	Boiler Plant	146,278,257	46,667,119	192,945,376	95,594,548	30,632,297	126,226,845	50,683,709	16,034,822	66,718,531
1	313000	Generators	434,316	0	434,316	285,128	0	285,128	149,188	0	149,188
1	314000	Turbogenerator Units	38,973,415	18,699,270	57,672,685	25,470,438	12,274,201	37,744,639	13,502,977	6,425,069	19,928,046
1	315000	Accessory Electric Equipment	17,914,594	12,400,442	30,315,036	11,708,579	8,139,650	19,848,229	6,206,015	4,260,792	10,466,807
1	316000	Miscellaneous Power Plant Equipment	14,518,077	2,475,603	16,993,680	9,488,860	1,624,986	11,113,846	5,029,217	850,617	5,879,834
TOTAL STEAM PRODUCTION PLANT			329,500,745	112,787,570	442,288,315	215,337,169	74,033,761	289,370,930	114,163,576	38,753,809	152,917,385
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,818,562	64,818,562	0	42,546,904	42,546,904	0	22,271,658	22,271,658
1	331XXX	Structures & Improvements	0	94,532,925	94,532,925	0	62,051,412	62,051,412	0	32,481,513	32,481,513
1	332XXX	Reservoirs, Dams, & Waterways	0	197,105,203	197,105,203	0	129,379,855	129,379,855	0	67,725,348	67,725,348
1	333000	Waterwheels, Turbines, & Generators	0	234,850,672	234,850,672	0	154,155,981	154,155,981	0	80,694,691	80,694,691
1	334000	Accessory Electric Equipment	0	74,127,365	74,127,365	0	48,657,202	48,657,202	0	25,470,163	25,470,163
1	335XXX	Miscellaneous Power Plant Equipment	0	13,011,767	13,011,767	0	8,540,924	8,540,924	0	4,470,843	4,470,843
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	682,096,418	682,096,418	0	447,728,088	447,728,088	0	234,368,330	234,368,330
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	17,156,609	17,156,609	0	11,261,598	11,261,598	0	5,895,011	5,895,011
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,692	21,069,692	0	13,830,146	13,830,146	0	7,239,546	7,239,546
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	222,492,223	222,492,223	0	146,043,895	146,043,895	0	76,448,328	76,448,328
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	22,513,771	22,513,771	0	14,778,039	14,778,039	0	7,735,732	7,735,732
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	1,617,992	1,617,992	0	1,062,050	1,062,050	0	555,942	555,942
TOTAL OTHER PRODUCTION PLANT			0	309,468,188	309,468,188	0	203,134,918	203,134,918	0	106,333,270	106,333,270
TOTAL PRODUCTION PLANT			329,500,745	1,104,352,176	1,433,852,921	215,337,169	724,896,767	940,233,936	114,163,576	379,455,409	493,618,985

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Month Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	30,279,446	30,907,804	410,632	19,875,428	20,286,060	217,726	10,404,018	10,621,744
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	71,557	28,127,343	28,198,900	43,895	18,462,788	18,506,683	27,662	9,664,555	9,692,217
1	353XXX	Station Equipment	12,147,955	281,681,182	293,829,137	7,934,701	184,895,528	192,830,229	4,213,254	96,785,654	100,998,908
1	354000	Towers & Fixtures	16,073,503	1,167,384	17,240,887	10,504,267	766,271	11,270,538	5,569,236	401,113	5,970,349
1	355000	Poles & Fixtures	4,595	293,476,208	293,480,803	2,718	192,637,783	192,640,501	1,877	100,838,425	100,840,302
1	356000	Overhead Conductors & Devices	12,600,937	151,678,012	164,278,949	8,234,342	99,561,447	107,795,789	4,366,595	52,116,565	56,483,160
1	357000	Underground Conduit	0	3,658,024	3,658,024	0	2,401,127	2,401,127	0	1,256,897	1,256,897
1	358000	Underground Conductors & Devices	0	3,006,686	3,006,686	0	1,973,589	1,973,589	0	1,033,097	1,033,097
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,605,739</b>	<b>795,103,056</b>	<b>836,708,795</b>	<b>27,182,073</b>	<b>521,905,646</b>	<b>549,087,719</b>	<b>14,423,666</b>	<b>273,197,410</b>	<b>287,621,076</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,834,700	0	7,834,700	6,364,146	0	6,364,146	1,470,554	0	1,470,554
99	360400	Land Easements	3,765,397	0	3,765,397	1,281,768	0	1,281,768	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,859,484	0	34,859,484	27,757,932	0	27,757,932	7,101,552	0	7,101,552
3	362000	Station Equipment	152,374,493	3,687,048	156,061,541	101,111,472	2,325,089	103,436,561	51,263,021	1,361,959	52,624,980
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	455,562,769	0	455,562,769	298,375,343	0	298,375,343	157,187,426	0	157,187,426
99	365000	Overhead Conductors & Devices	294,115,156	0	294,115,156	188,338,097	0	188,338,097	105,777,059	0	105,777,059
99	366000	Underground Conduit	130,220,537	0	130,220,537	85,195,966	0	85,195,966	45,024,571	0	45,024,571
99	367000	Underground Conductors & Devices	228,747,514	0	228,747,514	151,977,326	0	151,977,326	76,770,188	0	76,770,188
99	368000	Line Transformers	291,081,854	0	291,081,854	201,125,763	0	201,125,763	89,956,091	0	89,956,091
99	369XXX	Services	187,940,744	0	187,940,744	123,813,265	0	123,813,265	64,127,479	0	64,127,479
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	80,621,308	0	80,621,308	56,716,457	0	56,716,457	23,904,851	0	23,904,851
99	373XXX	Street Light & Signal Systems	68,632,547	0	68,632,547	44,438,112	0	44,438,112	24,194,435	0	24,194,435
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,940,706,902</b>	<b>3,687,048</b>	<b>1,944,393,950</b>	<b>1,291,078,196</b>	<b>2,325,089</b>	<b>1,293,403,285</b>	<b>649,628,706</b>	<b>1,361,959</b>	<b>650,990,665</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,863,931	10,372,958	808,699	6,132,865	6,941,564	700,328	2,731,066	3,431,394
4	390XXX	Structures & Improvements	19,185,155	103,754,178	122,939,333	10,522,624	71,786,478	82,309,102	8,662,531	31,967,700	40,630,231
4	391XXX	Office Furniture & Equipment	4,537,734	55,594,308	60,132,042	4,500,207	38,465,146	42,965,353	37,527	17,129,162	17,166,689
4	392XXX	Transportation Equipment	37,312,737	25,111,677	62,424,414	25,925,664	17,374,518	43,300,182	11,387,073	7,737,159	19,124,232
4	393000	Stores Equipment	473,587	3,764,817	4,238,404	276,940	2,604,839	2,881,779	196,647	1,159,978	1,356,625
4	394000	Tools, Shop & Garage Equipment	1,747,399	14,836,906	16,584,305	786,999	10,265,507	11,052,506	960,400	4,571,399	5,531,799
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	349,301	2,678,408	3,027,709	335,721	1,853,164	2,188,885	13,580	825,244	838,824
4	396XXX	Power Operated Equipment	23,352,458	9,101,260	32,453,718	14,070,699	6,297,071	20,367,770	9,281,759	2,804,189	12,085,948
4	397XXX	Communications Equipment	29,325,818	81,431,563	110,757,381	20,312,158	56,341,684	76,653,842	9,013,660	25,089,879	34,103,539
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
<b>TOTAL GENERAL PLANT</b>			<b>117,806,690</b>	<b>306,003,393</b>	<b>423,810,083</b>	<b>77,539,711</b>	<b>211,720,687</b>	<b>289,260,398</b>	<b>40,266,979</b>	<b>94,282,706</b>	<b>134,549,685</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,446,503,258</b>	<b>2,511,561,159</b>	<b>4,958,064,417</b>	<b>1,628,006,012</b>	<b>1,666,718,017</b>	<b>3,294,724,029</b>	<b>818,497,246</b>	<b>844,843,142</b>	<b>1,663,340,388</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(253,469,565)	(73,007,988)	(326,477,553)	(164,944,316)	(47,922,443)	(212,866,759)	(88,525,249)	(25,085,545)	(113,610,794)
E-ADEP		Hydro Production Plant	0	(155,191,619)	(155,191,619)	0	(101,867,779)	(101,867,779)	0	(53,323,840)	(53,323,840)
E-ADEP		Other Production Plant	0	(146,966,229)	(146,966,229)	0	(96,468,633)	(96,468,633)	0	(50,497,596)	(50,497,596)
E-ADEP		Transmission Plant	(25,014,276)	(212,633,475)	(237,647,751)	(15,624,635)	(139,572,613)	(155,197,248)	(9,389,641)	(73,060,862)	(82,450,503)
E-ADEP		Distribution Plant	(614,155,164)	(309,641)	(614,464,805)	(370,464,849)	(195,263)	(370,660,112)	(243,690,315)	(114,378)	(243,804,693)
E-ADEP		General Plant	(43,921,230)	(99,012,196)	(142,933,426)	(27,094,132)	(68,505,548)	(95,599,680)	(16,827,098)	(30,506,648)	(47,333,746)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(936,560,235)</b>	<b>(687,121,148)</b>	<b>(1,623,681,383)</b>	<b>(578,127,932)</b>	<b>(454,532,279)</b>	<b>(1,032,660,211)</b>	<b>(358,432,303)</b>	<b>(232,588,869)</b>	<b>(591,021,172)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,875,641)	(15,875,641)	0	(10,420,771)	(10,420,771)	0	(5,454,870)	(5,454,870)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(261,677)	0	(261,677)	(261,677)	0	(261,677)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,974,020)	(2,974,020)	0	(2,054,294)	(2,054,294)	0	(919,726)	(919,726)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,988,563)	(87,149,840)	(93,138,403)	(5,972,678)	(60,298,102)	(66,270,780)	(15,885)	(26,851,738)	(26,867,623)
E-AAAMT		General Plant - 390200, 396200	0	(237,779)	(237,779)	0	(164,517)	(164,517)	0	(73,262)	(73,262)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(6,250,240)</b>	<b>(106,237,280)</b>	<b>(112,487,520)</b>	<b>(6,234,355)</b>	<b>(72,937,684)</b>	<b>(79,172,039)</b>	<b>(15,885)</b>	<b>(33,299,596)</b>	<b>(33,315,481)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(942,810,475)</b>	<b>(793,358,428)</b>	<b>(1,736,168,903)</b>	<b>(584,362,287)</b>	<b>(527,469,963)</b>	<b>(1,111,832,250)</b>	<b>(358,448,188)</b>	<b>(265,888,465)</b>	<b>(624,336,653)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,503,692,783</b>	<b>1,718,202,731</b>	<b>3,221,895,514</b>	<b>1,043,643,725</b>	<b>1,139,248,054</b>	<b>2,182,891,779</b>	<b>460,049,058</b>	<b>578,954,677</b>	<b>1,039,003,735</b>
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	154,112	154,112	0	101,159	101,159	0	52,953	52,953
12		ADFIT - Electric Plant In Service (282900)	0	(575,800,694)	(575,800,694)	0	(390,116,486)	(390,116,486)	0	(185,684,208)	(185,684,208)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,901,416)	(59,901,416)	0	(41,445,191)	(41,445,191)	0	(18,456,225)	(18,456,225)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,159,586)	(2,159,586)	0	(1,494,196)	(1,494,196)	0	(665,390)	(665,390)
4		ADFIT - Common Plant (283750 from C-DTX)	0	6,056	6,056	0	4,190	4,190	0	1,866	1,866
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	(6,173,128)	(6,173,128)	0	(4,052,041)	(4,052,041)	0	(2,121,087)	(2,121,087)
1		ADFIT - CDA Settlement Costs (283333)	0	261,548	261,548	0	171,680	171,680	0	89,868	89,868
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,053,693)	(1,053,693)	0	(713,898)	(713,898)	0	(339,795)	(339,795)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(644,666,801)</b>	<b>(644,666,801)</b>	<b>0</b>	<b>(437,544,783)</b>	<b>(437,544,783)</b>	<b>0</b>	<b>(207,122,018)</b>	<b>(207,122,018)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,503,692,783</b>	<b>1,073,535,930</b>	<b>2,577,228,713</b>	<b>1,043,643,725</b>	<b>701,703,271</b>	<b>1,745,346,996</b>	<b>460,049,058</b>	<b>371,832,659</b>	<b>831,881,717</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.061%	36.939%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.752%	32.248%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,503,692,783	1,073,535,930	2,577,228,713	#####	701,703,271	1,745,346,996	460,049,058	371,832,659	831,881,717	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,495,311	31,584,405	38,079,716	5,121,675	21,852,934	26,974,609	1,373,636	9,731,471	11,105,107	
4	Accumulated Amortization - AFUDC (182318)	(1,050,468)	(4,555,864)	(5,606,332)	(815,286)	(3,152,157)	(3,967,443)	(235,182)	(1,403,707)	(1,638,889)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0	
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642	
99	Colstrip Disallowed AFUDC (111100)	(3,346,959)	0	(3,346,959)	(1,072,643)	0	(1,072,643)	(2,274,316)	0	(2,274,316)	
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)	1,968,424	0	1,968,424	0	0	0	1,968,424	0	1,968,424	
99	ADFIT - Boulder Park Disallowed (190040)	132,631	0	132,631	0	0	0	132,631	0	132,631	
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)	19,014	0	19,014	19,014	0	19,014	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(3,994)	0	(3,994)	(3,994)	0	(3,994)	0	0	0	
99	CDA CDR Fund - Direct (182324)	1,383	0	1,383	1,383	0	1,383	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	9,118	0	9,118	9,118	0	9,118	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	(1,875)	0	(1,875)	(1,878)	0	(1,878)	3	0	3	
99	Spokane River PM&Es (182323)	5,790	0	5,790	5,790	0	5,790	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	(1,230)	0	(1,230)	(1,230)	0	(1,230)	0	0	0	
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)	(2,453,761)	0	(2,453,761)	(860,663)	0	(860,663)	(1,593,098)	0	(1,593,098)	
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)	(15,932,754)	0	(15,932,754)	(10,619,658)	0	(10,619,658)	(5,313,096)	0	(5,313,096)	
99	Colstrip-Regulatory Asset (182327)	7,262,138	0	7,262,138	3,681,293	0	3,681,293	3,580,845	0	3,580,845	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,893,443	0	2,893,443	2,149,616	0	2,149,616	743,827	0	743,827	
99	Colstrip Reg Asset ADFIT (283376)	(1,096,837)	0	(1,096,837)	(716,783)	0	(716,783)	(380,054)	0	(380,054)	
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(1,713,905)	0	(1,713,905)	(1,120,037)	0	(1,120,037)	(593,868)	0	(593,868)	
99	Colstrip ARO Liability (230027)	(17,347,756)	0	(17,347,756)	(11,336,759)	0	(11,336,759)	(6,010,997)	0	(6,010,997)	
99	Colstrip ARO ADFIT (190376)	3,643,028	0	3,643,028	2,380,719	0	2,380,719	1,262,309	0	1,262,309	
99	Colstrip ARO ADFIT (283377)	(2,989,829)	0	(2,989,829)	(1,953,853)	0	(1,953,853)	(1,035,976)	0	(1,035,976)	
99	Customer Deposits (235199)	(1,502,434)	0	(1,502,434)	(1,502,434)	0	(1,502,434)	0	0	0	
C-WKC	Working Capital	41,841,531	0	41,841,531	29,085,847	0	29,085,847	12,755,684	0	12,755,684	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	12,918,280	27,028,541	39,946,821	2,934,969	18,700,777	21,635,746	9,983,311	8,327,764	18,311,075	
	NET RATE BASE	1,516,611,063	1,100,564,471	2,617,175,534	#####	720,404,048	1,766,982,742	470,032,369	380,160,423	850,192,792	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended October 31, 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
<b>Electric Production</b>													
1	Steam (ED-AN)	267,625	267,625			267,625	267,625		175,669	175,669		91,956	91,956
	Steam (ED-ID)	355,532	355,532		355,532		355,532				355,532		355,532
	Steam (ED-WA)	945,943	945,943		945,943		945,943	945,943		945,943			945,943
1	Hydro (ED-AN)	1,203,559	1,203,559			1,203,559	1,203,559		790,016	790,016		413,543	413,543
1	Other (ED-AN)	875,529	875,529			875,529	875,529		574,697	574,697		300,832	300,832
<b>Total Electric Production</b>		<b>3,648,188</b>	<b>3,648,188</b>		<b>1,301,475</b>	<b>2,346,713</b>	<b>3,648,188</b>	<b>945,943</b>	<b>1,540,382</b>	<b>2,486,325</b>	<b>355,532</b>	<b>806,331</b>	<b>1,161,863</b>
<b>Electric Transmission</b>													
1	ED-AN	1,346,223	1,346,223			1,346,223	1,346,223		883,661	883,661		462,562	462,562
	ED-ID	82,759	82,759		82,759		82,759				82,759		82,759
	ED-WA	42,678	42,678		42,678		42,678	42,678		42,678			42,678
<b>Total Electric Transmissic</b>		<b>1,471,660</b>	<b>1,471,660</b>		<b>125,437</b>	<b>1,346,223</b>	<b>1,471,660</b>	<b>42,678</b>	<b>883,661</b>	<b>926,339</b>	<b>82,759</b>	<b>462,562</b>	<b>545,321</b>
<b>Electric Distribution</b>													
3	ED-AN	8,200	8,200			8,200	8,200		5,171	5,171		3,029	3,029
	ED-ID	1,457,963	1,457,963		1,457,963		1,457,963				1,457,963		1,457,963
	ED-WA	2,803,417	2,803,417		2,803,417		2,803,417	2,803,417		2,803,417			2,803,417
<b>Total Electric Distribution</b>		<b>4,269,580</b>	<b>4,269,580</b>		<b>4,261,380</b>	<b>8,200</b>	<b>4,269,580</b>	<b>2,803,417</b>	<b>5,171</b>	<b>2,808,588</b>	<b>1,457,963</b>	<b>3,029</b>	<b>1,460,992</b>
<b>Gas Underground Storage</b>													
	GD-AN	54,467		54,467									
	GD-OR	9,896				9,896							
<b>Total Gas Underground St</b>		<b>64,363</b>		<b>54,467</b>		<b>9,896</b>							
<b>Gas Distribution</b>													
	GD-AN	4,783		4,783									
	GD-ID	521,030		521,030									
	GD-WA	1,163,463		1,163,463									
	GD-OR	781,367				781,367							
<b>Total Gas Distribution</b>		<b>2,470,643</b>		<b>1,689,276</b>		<b>781,367</b>							
<b>General Plant</b>													
4	ED-AN	241,755	241,755			241,755	241,755		167,268	167,268		74,487	74,487
	ED-ID	39,884	39,884		39,884		39,884				39,884		39,884
	ED-WA	80,594	80,594		80,594		80,594	80,594		80,594			80,594
7,4	CD-AA	1,819,221	1,270,235	379,871	169,115	1,270,235	1,270,235		878,863	878,863		391,372	391,372
9,4	CD-AN	52,412	40,524	11,888		40,524	40,524		28,038	28,038		12,486	12,486
9	CD-ID	40,170	31,058	9,112		31,058	31,058				31,058		31,058
9	CD-WA	181,699	140,484	41,215		140,484	140,484	140,484		140,484			140,484
8	GD-AA	31,509		21,751	9,758								
	GD-AN	2,634		2,634									
	GD-ID	3,248		3,248									
	GD-WA	90,760		90,760									
	GD-OR	18,140			18,140								
<b>Total General Plant</b>		<b>2,602,026</b>	<b>1,844,534</b>	<b>560,479</b>	<b>197,013</b>	<b>292,020</b>	<b>1,552,514</b>	<b>1,844,534</b>	<b>221,078</b>	<b>1,074,169</b>	<b>1,295,247</b>	<b>70,942</b>	<b>478,345</b>
<b>Total Depreciation Expen</b>		<b>14,526,460</b>	<b>11,233,962</b>	<b>2,304,222</b>	<b>988,276</b>	<b>5,980,312</b>	<b>5,253,650</b>	<b>11,233,962</b>	<b>4,013,116</b>	<b>3,503,383</b>	<b>7,516,499</b>	<b>1,967,196</b>	<b>1,750,267</b>

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	63.061%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended October 31, 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			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,345	19,345		19,345	19,345		12,698	12,698		6,647	6,647			
<b>Total Production/Transmission</b>			<b>95,119</b>	<b>95,119</b>		<b>95,119</b>	<b>95,119</b>		<b>62,436</b>	<b>62,436</b>		<b>32,683</b>	<b>32,683</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>		<b>2,502</b>	<b>2,502</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
<b>Total General Plant - 303000</b>			<b>39,301</b>	<b>24,770</b>	<b>10,700</b>	<b>3,831</b>		<b>24,770</b>	<b>24,770</b>	<b>17,116</b>	<b>17,116</b>		<b>7,654</b>	<b>7,654</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	3,044,514	2,125,771	635,725	283,018				1,470,800	1,470,800		654,971	654,971		
9,4		CD-AN	11,878	9,184	2,694				9,184	6,354			2,830	2,830		
9,4		CD-ID	(3)	(2)	(1)			(2)				(2)	(2)			
9,4		CD-WA	313,697	242,541	71,156			242,541	242,541	242,541	242,541		0	0		
4		ED-AN	277,840	277,840				277,840		192,235	192,235		85,605	85,605		
		ED-ID	(3)	(3)				(3)				(3)	(3)			
		ED-WA	38,053	38,053				38,053	38,053	38,053	38,053					
8		GD-AA	6,772		4,675	2,097										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>3,692,748</b>	<b>2,693,384</b>	<b>714,249</b>	<b>285,115</b>		<b>280,589</b>	<b>2,412,795</b>	<b>2,693,384</b>	<b>280,594</b>	<b>1,669,389</b>	<b>1,949,983</b>	<b>(5)</b>	<b>743,406</b>	<b>743,401</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0				0	0		0	0		
4		ED-AN	20,599	20,599				20,599	20,599	14,252	14,252		6,347	6,347		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>20,599</b>	<b>20,599</b>	<b>0</b>	<b>0</b>		<b>20,599</b>	<b>20,599</b>	<b>14,252</b>	<b>14,252</b>		<b>6,347</b>	<b>6,347</b>		
<b>Total Amortization Expense</b>			<b>3,850,269</b>	<b>2,836,374</b>	<b>724,949</b>	<b>288,946</b>		<b>283,091</b>	<b>2,553,283</b>	<b>2,836,374</b>	<b>283,096</b>	<b>1,763,193</b>	<b>2,046,289</b>	<b>(5)</b>	<b>790,090</b>	<b>790,085</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended October 31, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,007,988)	(73,007,988)			(73,007,988)	(73,007,988)		(47,922,443)	(47,922,443)		(25,085,545)	(25,085,545)	
	Steam (ED-ID)	(88,525,249)	(88,525,249)		(88,525,249)	(88,525,249)	(88,525,249)				(88,525,249)	(88,525,249)	(88,525,249)	
	Steam (ED-WA)	(164,944,316)	(164,944,316)		(164,944,316)	(164,944,316)	(164,944,316)	(164,944,316)		(164,944,316)	(164,944,316)			
1	Hydro (ED-AN)	(155,191,619)	(155,191,619)		(155,191,619)	(155,191,619)	(155,191,619)		(101,867,779)	(101,867,779)		(53,323,840)	(53,323,840)	
1	Other (ED-AN)	(146,966,229)	(146,966,229)		(146,966,229)	(146,966,229)	(146,966,229)		(96,468,633)	(96,468,633)		(50,497,596)	(50,497,596)	
<b>Total Electric Production</b>		<b>(628,635,401)</b>	<b>(628,635,401)</b>		<b>(253,469,565)</b>	<b>(375,165,836)</b>	<b>(628,635,401)</b>		<b>(164,944,316)</b>	<b>(246,258,855)</b>	<b>(411,203,171)</b>	<b>(88,525,249)</b>	<b>(128,906,981)</b>	<b>(217,432,230)</b>
<b>Electric Transmission</b>														
1	ED-AN	(212,633,475)	(212,633,475)			(212,633,475)	(212,633,475)		(139,572,613)	(139,572,613)		(73,060,862)	(73,060,862)	
	ED-ID	(9,389,641)	(9,389,641)		(9,389,641)	(9,389,641)	(9,389,641)				(9,389,641)	(9,389,641)	(9,389,641)	
	ED-WA	(15,624,635)	(15,624,635)		(15,624,635)	(15,624,635)	(15,624,635)	(15,624,635)		(15,624,635)	(15,624,635)			
<b>Total Electric Transmissic</b>		<b>(237,647,751)</b>	<b>(237,647,751)</b>		<b>(25,014,276)</b>	<b>(212,633,475)</b>	<b>(237,647,751)</b>		<b>(15,624,635)</b>	<b>(139,572,613)</b>	<b>(155,197,248)</b>	<b>(9,389,641)</b>	<b>(73,060,862)</b>	<b>(82,450,503)</b>
<b>Electric Distribution</b>														
3	ED-AN	(309,641)	(309,641)			(309,641)	(309,641)		(195,263)	(195,263)		(114,378)	(114,378)	
	ED-ID	(243,690,315)	(243,690,315)		(243,690,315)	(243,690,315)	(243,690,315)				(243,690,315)	(243,690,315)	(243,690,315)	
	ED-WA	(370,464,849)	(370,464,849)		(370,464,849)	(370,464,849)	(370,464,849)	(370,464,849)		(370,464,849)	(370,464,849)			
<b>Total Electric Distribution</b>		<b>(614,464,805)</b>	<b>(614,464,805)</b>		<b>(614,155,164)</b>	<b>(309,641)</b>	<b>(614,464,805)</b>		<b>(370,464,849)</b>	<b>(195,263)</b>	<b>(370,660,112)</b>	<b>(243,690,315)</b>	<b>(114,378)</b>	<b>(243,804,693)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,659,205)	(17,659,205)											
	GD-OR	(1,370,232)		(1,370,232)		(1,370,232)								
<b>Total Gas Underground S</b>		<b>(19,029,437)</b>		<b>(17,659,205)</b>		<b>(1,370,232)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,896,464)	(1,896,464)											
	GD-ID	(88,553,728)	(88,553,728)											
	GD-WA	(154,886,152)	(154,886,152)											
	GD-OR	(123,619,548)		(123,619,548)		(123,619,548)								
<b>Total Gas Distribution</b>		<b>(368,955,892)</b>		<b>(245,336,344)</b>		<b>(123,619,548)</b>								
<b>General Plant</b>														
4	ED-AN	(37,254,139)	(37,254,139)			(37,254,139)	(37,254,139)		(25,775,766)	(25,775,766)		(11,478,373)	(11,478,373)	
	ED-ID	(11,629,218)	(11,629,218)		(11,629,218)	(11,629,218)	(11,629,218)				(11,629,218)	(11,629,218)	(11,629,218)	
	ED-WA	(21,431,072)	(21,431,072)		(21,431,072)	(21,431,072)	(21,431,072)	(21,431,072)		(21,431,072)	(21,431,072)			
7,4	CD-AA	(79,594,632)	(55,575,360)	(16,620,155)	(7,399,117)	(55,575,360)	(55,575,360)		(38,452,036)	(38,452,036)		(17,123,324)	(17,123,324)	
9,4	CD-AN	(7,996,555)	(6,182,697)	(1,813,858)		(6,182,697)	(6,182,697)		(4,277,746)	(4,277,746)		(1,904,951)	(1,904,951)	
9	CD-ID	(6,722,817)	(5,197,880)	(1,524,937)		(5,197,880)	(5,197,880)				(5,197,880)	(5,197,880)	(5,197,880)	
9	CD-WA	(7,324,469)	(5,663,060)	(1,661,409)		(5,663,060)	(5,663,060)	(5,663,060)		(5,663,060)	(5,663,060)			
8	GD-AA	(2,079,337)		(1,435,408)	(643,929)									
	GD-AN	(3,567,571)		(3,567,571)										
	GD-ID	(2,296,474)		(2,296,474)										
	GD-WA	(10,250,930)		(10,250,930)										
	GD-OR	(5,279,117)		(5,279,117)										
<b>Total General Plant</b>		<b>(195,426,331)</b>	<b>(142,933,426)</b>	<b>(39,170,742)</b>	<b>(13,322,163)</b>	<b>(43,921,230)</b>	<b>(99,012,196)</b>	<b>(142,933,426)</b>	<b>(27,094,132)</b>	<b>(68,505,548)</b>	<b>(95,599,680)</b>	<b>(16,827,098)</b>	<b>(30,506,648)</b>	<b>(47,333,746)</b>
<b>Total Accumulated Depr</b>		<b>(2,064,159,617)</b>	<b>(1,623,681,383)</b>	<b>(302,166,291)</b>	<b>(138,311,943)</b>	<b>(936,560,235)</b>	<b>(687,121,148)</b>	<b>(1,623,681,383)</b>	<b>(578,127,932)</b>	<b>(454,532,279)</b>	<b>(1,032,660,211)</b>	<b>(358,432,303)</b>	<b>(232,588,869)</b>	<b>(591,021,172)</b>

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	36.939%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended October 31, 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	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(13,623,621)	(13,623,621)			(13,623,621)	(13,623,621)			(8,942,545)	(8,942,545)			(4,681,076)	(4,681,076)
1 Misc Intangible Plt (3030 ED-AN	(2,252,020)	(2,252,020)			(2,252,020)	(2,252,020)			(1,478,226)	(1,478,226)			(773,794)	(773,794)
<b>Total Production/Transmission</b>	<b>(15,875,641)</b>	<b>(15,875,641)</b>			<b>(15,875,641)</b>	<b>(15,875,641)</b>			<b>(10,420,771)</b>	<b>(10,420,771)</b>			<b>(5,454,870)</b>	<b>(5,454,870)</b>
<b>Distribution</b>														
Franchises (302000) ED-WA	(208,494)	(208,494)			(208,494)	(208,494)		(208,494)		(208,494)				
Misc Intangible Plt (3030 ED-WA	(53,183)	(53,183)			(53,183)	(53,183)		(53,183)		(53,183)				
<b>Total Distribution</b>	<b>(261,677)</b>	<b>(261,677)</b>			<b>(261,677)</b>	<b>(261,677)</b>		<b>(261,677)</b>		<b>(261,677)</b>				
<b>General Plant - 303000</b>														
7,4 CD-AA	(4,122,140)	(2,878,202)	(860,744)	(383,194)	(2,878,202)	(2,878,202)		(1,991,399)	(1,991,399)				(886,803)	(886,803)
9,1 CD-AN	(123,928)	(95,818)	(28,110)		(95,818)	(95,818)		(62,895)	(62,895)				(32,923)	(32,923)
GD-ID	(126,855)		(126,855)											
GD-WA	(260,566)		(260,566)											
GD-OR	(107,132)			(107,132)										
<b>Total General Plant - 303000</b>	<b>(4,740,621)</b>	<b>(2,974,020)</b>	<b>(1,276,275)</b>	<b>(490,326)</b>		<b>(2,974,020)</b>	<b>(2,974,020)</b>		<b>(2,054,294)</b>	<b>(2,054,294)</b>			<b>(919,726)</b>	<b>(919,726)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(113,046,765)	(78,932,642)	(23,605,296)	(10,508,827)	(78,932,642)	(78,932,642)		(54,612,705)	(54,612,705)				(24,319,937)	(24,319,937)
9,4 CD-AN	(181,272)	(140,154)	(41,118)		(140,154)	(140,154)		(96,971)	(96,971)				(43,183)	(43,183)
9 CD-ID	(20,810)	(16,090)	(4,720)		(16,090)	(16,090)		0			(16,090)		(16,090)	(16,090)
9 CD-WA	(7,516,883)	(5,811,828)	(1,705,055)		(5,811,828)	(5,811,828)		(5,811,828)	(5,811,828)		0		0	0
4 ED-AN	(8,077,044)	(8,077,044)			(8,077,044)	(8,077,044)		(5,588,426)	(5,588,426)				(2,488,618)	(2,488,618)
ED-ID 205	205	205			205	205					205		205	205
ED-WA (160,850)	(160,850)				(160,850)	(160,850)		(160,850)	(160,850)					
8 GD-AA (69,443)	(69,443)		(47,938)	(21,505)										
GD-AN 0	0		0											
GD-OR 0	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(129,072,862)</b>	<b>(93,138,403)</b>	<b>(25,404,127)</b>	<b>(10,530,332)</b>	<b>(5,988,563)</b>	<b>(87,149,840)</b>	<b>(93,138,403)</b>	<b>(5,972,678)</b>	<b>(60,298,102)</b>	<b>(66,270,780)</b>	<b>(15,885)</b>	<b>(26,851,738)</b>	<b>(26,867,623)</b>	
<b>Gas Underground Storage</b>														
GD-AN 0	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 CD-ID 0	0	0	0		0	0		0	0		0		0	0
9 CD-WA 0	0	0	0		0	0		0	0		0		0	0
4 ED-AN (237,779)	(237,779)	(237,779)			(237,779)	(237,779)		(164,517)	(164,517)				(73,262)	(73,262)
ED-WA 0	0	0			0	0		0	0					
GD-WA 0	0		0					0						
GD-OR 0	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(237,779)</b>	<b>(237,779)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(237,779)</b>	<b>(237,779)</b>	<b>0</b>	<b>(164,517)</b>	<b>(164,517)</b>	<b>0</b>	<b>(73,262)</b>	<b>(73,262)</b>	
<b>Total Accumulated Amortization</b>	<b>(150,188,580)</b>	<b>(112,487,520)</b>	<b>(26,680,402)</b>	<b>(11,020,658)</b>	<b>(6,250,240)</b>	<b>(106,237,280)</b>	<b>(112,487,520)</b>	<b>(6,234,355)</b>	<b>(72,937,684)</b>	<b>(79,172,039)</b>	<b>(15,885)</b>	<b>(33,299,596)</b>	<b>(33,315,481)</b>	

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586
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
	<b>TOTAL ACCOUNT</b>	<b>18,341,690</b>	<b>808,699</b>	<b>700,328</b>	<b>8,863,931</b>	<b>10,372,958</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,641,081</b>	<b>6,015,012</b>	<b>845,134</b>	<b>1,108,586</b>	<b>1,953,720</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	9,505,037	1,157,645	2,711,873	5,635,519	9,505,037	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,549,749	0	0	89,757,291	89,757,291	0	0	26,842,473	26,842,473	0	11,949,985	11,949,985
9	CD-WA / ID / AN	30,623,286	9,364,979	5,950,658	8,361,369	23,677,006	2,747,466	1,745,784	2,453,030	6,946,280	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>198,476,473</b>	<b>10,522,624</b>	<b>8,662,531</b>	<b>103,754,179</b>	<b>122,939,334</b>	<b>28,675,213</b>	<b>1,745,784</b>	<b>29,295,503</b>	<b>59,716,500</b>	<b>3,870,654</b>	<b>11,949,985</b>	<b>15,820,639</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,189,176	99,978	7,798	1,081,400	1,189,176	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729
7	CD-AA	77,699,406	0	0	54,252,056	54,252,056	0	0	16,224,413	16,224,413	0	7,222,937	7,222,937
9	CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>85,425,137</b>	<b>4,500,208</b>	<b>37,527</b>	<b>55,594,308</b>	<b>60,132,043</b>	<b>1,429,575</b>	<b>8,722</b>	<b>16,521,022</b>	<b>17,959,319</b>	<b>12,109</b>	<b>7,321,666</b>	<b>7,333,775</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,610,200	24,076,741	10,513,571	17,019,888	51,610,200	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,331,790	0	0	0	0	9,316,809	2,725,284	2,289,697	14,331,790	0	0	0
99	GD-OR / AS	4,251,125	0	0	0	0	0	0	0	0	4,251,125	0	4,251,125
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,992,799</b>	<b>25,925,663</b>	<b>11,387,072</b>	<b>25,111,677</b>	<b>62,424,412</b>	<b>9,859,240</b>	<b>2,981,549</b>	<b>4,760,010</b>	<b>17,600,799</b>	<b>4,251,125</b>	<b>716,463</b>	<b>4,967,588</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,980,799	276,940	196,647	3,377,417	3,851,004	81,248	57,692	990,855	1,129,795	0
		TOTAL ACCOUNT	5,453,463	276,940	196,647	3,764,817	4,238,404	145,720	57,692	990,855	1,194,267	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	6,264,917	775,860	209,754	5,279,303	6,264,917	0	0	0	0	0
99		GD-WA / ID / AN	2,869,889	0	0	0	2,869,889	2,063,910	303,178	502,801	2,869,889	0
99		GD-OR / AS	955,971	0	0	0	955,971	0	0	0	955,971	0
8		GD-AA	5,275,470	0	0	0	5,275,470	0	0	3,641,762	3,641,762	1,633,708
7		CD-AA	13,295,106	0	0	9,283,042	9,283,042	0	0	2,776,151	2,776,151	1,235,913
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0
		TOTAL ACCOUNT	30,001,739	786,999	960,400	14,836,906	16,584,305	2,067,178	523,400	7,001,264	9,591,842	955,971
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,932,524	335,721	13,580	1,583,223	1,932,524	0	0	0	0	0
99		GD-WA / ID / AN	168,917	0	0	0	168,917	74,000	0	94,917	168,917	0
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	18,586
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,893,713	335,721	13,580	2,678,407	3,027,708	74,000	0	564,073	638,073	18,586
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	4,323,945	2,603,717	899,639	820,589	4,323,945	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0
		TOTAL ACCOUNT	37,304,161	14,070,700	9,281,759	9,101,260	32,453,719	2,677,229	1,014,239	1,066,013	4,757,481	43,834



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,821,995	11,802,466	6,125,507	31,894,022	49,821,995	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,058,344	0	0	0	0	702,687	353,704	1,953	1,058,344	0	0	
99		GD-OR / AS	1,052,715	0	0	0	0	0	0	0	0	1,052,715	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	68,578,492	0	0	47,883,560	47,883,560	0	0	14,319,875	14,319,875	0	6,375,057	
9		CD-WA/ ID / AN	16,880,926	8,509,692	2,888,153	1,653,980	13,051,825	2,496,545	847,317	485,239	3,829,101	0	0	
		<b>TOTAL ACCOUNT</b>	<b>137,905,492</b>	<b>20,312,158</b>	<b>9,013,660</b>	<b>81,431,562</b>	<b>110,757,380</b>	<b>3,199,232</b>	<b>1,201,021</b>	<b>15,161,215</b>	<b>19,561,468</b>	<b>1,052,715</b>	<b>6,533,929</b>	<b>7,586,644</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>973,872</b>	<b>0</b>	<b>13,475</b>	<b>749,540</b>	<b>763,015</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>602,885,343</b>	<b>77,539,712</b>	<b>40,266,979</b>	<b>306,003,391</b>	<b>423,810,082</b>	<b>51,402,142</b>	<b>7,633,528</b>	<b>78,143,955</b>	<b>137,179,625</b>	<b>11,073,287</b>	<b>30,822,349</b>	<b>41,895,636</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,756,897	319,716	0	10,437,181	10,756,897	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	19,373,863	319,716	0	14,932,053	15,251,769	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	17,311,482	250,063	(1,000)	17,062,419	17,311,482	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	119,595
7		CD-AA	134,485,167	0	0	93,901,578	93,901,578	0	0	28,081,848	28,081,848	0	12,501,741	12,501,741
9		CD-WA / ID / AN	697,899	0	15,319	524,276	539,595	0	4,494	153,810	158,304	0	0	0
		TOTAL ACCOUNT	152,880,737	250,063	14,319	#####	#####	0	4,494	28,502,252	28,506,746	0	12,621,336	12,621,336
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,662,041	1,662,041	0	0	1,662,041	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,900	0	0	974,659	974,659	0	0	291,478	291,478	0	129,763	129,763	0
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,569,274</b>	<b>15,974,448</b>	<b>0</b>	<b>974,659</b>	<b>16,949,107</b>	<b>4,198,926</b>	<b>0</b>	<b>291,478</b>	<b>4,490,404</b>	<b>0</b>	<b>129,763</b>	<b>129,763</b>	<b>0</b>
		<b>TOTAL</b>	<b>323,717,819</b>	<b>16,544,227</b>	<b>14,319</b>	<b>218,090,834</b>	<b>234,649,380</b>	<b>5,220,840</b>	<b>776,695</b>	<b>57,260,252</b>	<b>63,257,787</b>	<b>406,156</b>	<b>25,404,496</b>	<b>25,810,652</b>	<b>0</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,879,410)	(59,265,350)	(17,723,670)	(7,890,390)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(822,673)	(636,066)	(186,607)	0
7	282919	CD-AA	(3,092,945)	(2,159,587)	(645,838)	(287,520)
7	283750	CD-AA	8,673	6,056	1,811	806
		Total	(88,786,355)	(62,054,947)	(18,554,304)	(8,177,104)

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON WORKING CAPITAL**  
 For Month Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,140,920	4,140,920	0	0	0	0	4,140,920
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	100	100	0	0	0	0	100
7/4	154560 Supply Chain Invoice Price Variance	0	0	(4)	(4)	0	0	0	0	(4)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	26,990,408	11,666,057	0	38,656,465	29,085,847	12,755,684	(2,095,439)	(1,089,627)	0
<b>TOTAL</b>		<b>26,990,408</b>	<b>11,666,057</b>	<b>4,141,016</b>	<b>42,797,481</b>	<b>29,085,847</b>	<b>12,755,684</b>	<b>(2,095,439)</b>	<b>(1,089,627)</b>	<b>4,141,016</b>

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						