

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	170,619,503	110,948,699	59,670,804
		Adjustments			
		Adjusted Net Operating Income (Loss)	170,619,503	110,948,699	59,670,804
E-APL		Electric Net Rate Base	2,610,238,508	1,761,994,153	848,244,355
		RATE OF RETURN	<u>6.537%</u>	<u>6.297%</u>	<u>7.035%</u>

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2020
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	9-01-2020 thru 09-30-2020	397,538 100.000%	259,920 65.382%	137,618 34.618%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2019 thru 09-30-2020	27,498,373 100.000%	18,694,702 67.985%	8,803,671 32.015%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2020
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2020
Ending Balance Basis

Report ID:
E-ALL-12E

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

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RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended September 30, 2020 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	9-01-2020 thru 09-30-2020	1,324,507,513	918,882,534	405,624,979	
		Percent		100.000%	69.375%	30.625%	
11		Book Depreciation Percent	10-01-2019 thru 09-30-2020	129,404,412	85,222,777	44,181,635	
		Percent		100.000%	65.858%	34.142%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended September 30, 2020
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	9-01-2020 thru 09-30-2020	3,210,414,553 100.000%	2,174,811,104 67.742%	1,035,603,449 32.258%
13	E-PLT	Net Electric General Plant Percent	9-01-2020 thru 09-30-2020	279,143,490 100.000%	192,308,102 68.892%	86,835,388 31.108%
14		Net Allocated Schedule M's Percent	10-01-2019 thru 09-30-2020	-150,186,160 100.000%	-101,989,215 67.909%	-48,196,945 32.091%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	373,124,625	0	373,124,625	251,050,073	0	251,050,073	122,074,552	0
99	442200	Commercial - Firm & Int.	307,252,888	0	307,252,888	220,607,450	0	220,607,450	86,645,438	0
1	442300	Industrial	114,047,706	0	114,047,706	60,618,839	0	60,618,839	53,428,867	0
99	444000	Public Street & Highway Lighting	7,273,408	0	7,273,408	4,566,099	0	4,566,099	2,707,309	0
99	448000	Interdepartmental Revenue	1,450,306	0	1,450,306	1,195,881	0	1,195,881	254,425	0
99	499XXX	Unbilled Revenue	1,914,688	0	1,914,688	808,198	0	808,198	1,106,490	0
TOTAL SALES TO ULTIMATE CUSTOMERS			805,063,621	0	805,063,621	538,846,540	0	538,846,540	266,217,081	0
1	447XXX	Sales for Resale	0	78,922,815	78,922,815	0	51,804,936	51,804,936	0	27,117,879
TOTAL SALES OF ELECTRICITY			805,063,621	78,922,815	883,986,436	538,846,540	51,804,936	590,651,476	266,217,081	27,117,879
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	234,493	0	234,493	163,833	0	163,833	70,660	0
1	453000	Sales of Water & Water Power	0	489,749	489,749	0	321,471	321,471	0	168,278
1	454000	Rent from Electric Property	2,049,041	143,694	2,192,735	1,557,728	94,321	1,652,049	491,313	49,373
1	454100	Rent from Trnsmission Joint Use	17,312	0	17,312	7,710	0	7,710	9,602	0
1	456XXX	Other Electric Revenues	(2,156,270)	61,170,914	59,014,644	478,839	40,152,588	40,631,427	(2,635,109)	21,018,326
TOTAL OTHER OPERATING REVENUE			144,576	61,804,357	61,948,933	2,208,110	40,568,380	42,776,490	(2,063,534)	21,235,977
TOTAL ELECTRIC REVENUE			805,208,197	140,727,172	945,935,369	541,054,650	92,373,316	633,427,966	264,153,547	48,353,856

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended September 30, 2020
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	11,971,068	27,923,119	39,894,187	7,736,860	18,328,735	26,065,595	4,234,208	9,594,384
E-DEPX		Depreciation Expense-Transmission	1,494,715	15,557,250	17,051,965	508,188	10,211,779	10,719,967	986,527	5,345,471
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,131,878	1,131,878	0	742,965	742,965	0	388,913
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(8,567)	0	(8,567)	8,567	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,756,564)	0	(1,756,564)	(1,019,487)	0	(1,019,487)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	29,306	0	29,306	0	0	0	29,306	0
99	407327	Colstrip Reg. Asset Amortization	1,338,868	0	1,338,868	489,584	0	489,584	849,284	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(169,959)	0	(169,959)	0	0	0	(169,959)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	167,147	0	167,147	0	0	0	167,147	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	212,787	0	212,787	152,330	0	152,330	60,457	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(714,223)	0	(714,223)	(714,223)	0	(714,223)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,826,585)	0	(2,826,585)	(840,802)	0	(840,802)	(1,985,783)	0
99	407434	EIM Deferred O&M	(140,907)	0	(140,907)	0	0	0	(140,907)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,173,041)	0	(14,173,041)	(9,378,662)	0	(9,378,662)	(4,794,379)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(420,159)	0	(420,159)	0	0	0	(420,159)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(16,623)	0	(16,623)	(16,623)	0	(16,623)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,546,823	25,546,823	0	16,768,934	16,768,934	0	8,777,889
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,744,509)	71,267,460	66,522,951	(2,823,537)	46,779,960	43,956,423	(1,920,972)	24,487,500
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	14,930,389	405,349,007	420,279,396	3,788,142	266,071,087	269,859,229	11,142,247	139,277,920

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For Twelve Months Ended September 30, 2020		
Ending Balance 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	566,501	3,312,438	3,878,939	397,297	2,251,961	2,649,258	169,204	1,060,477
3	582000	Station Expense	527,581	30,972	558,553	345,748	21,056	366,804	181,833	9,916
3	583000	Overhead Line Expense	1,780,966	741,751	2,522,717	1,132,605	504,279	1,636,884	648,361	237,472
3	584000	Underground Line Expense	1,768,835	0	1,768,835	984,981	0	984,981	783,854	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	36,191	0	36,191	34,216	0	34,216	1,975	0
3	586000	Meter Expense	1,680,529	56,996	1,737,525	1,451,659	38,749	1,490,408	228,870	18,247
3	587000	Customer Installations Expense	578,998	125,098	704,096	350,872	85,048	435,920	228,126	40,050
3	588000	Miscellaneous Distribution Expense	2,734,731	2,833,232	5,567,963	1,863,841	1,926,173	3,790,014	870,890	907,059
3	589000	Rent	197	169,205	169,402	197	115,034	115,231	0	54,171
		MAINTENANCE:								
3	590000	Supervision & Engineering	692,164	883,387	1,575,551	507,398	600,571	1,107,969	184,766	282,816
3	591000	Structures	423,820	22,025	445,845	283,330	14,974	298,304	140,490	7,051
3	592000	Station Equipment	438,154	120,932	559,086	351,693	82,216	433,909	86,461	38,716
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	13,988,276	(13)	13,988,263	9,153,376	(9)	9,153,367	4,834,900	(4)
3	594000	Underground Lines	689,568	0	689,568	438,580	0	438,580	250,988	0
3	595000	Line Transformers	393,199	0	393,199	311,626	0	311,626	81,573	0
3	596000	Street Light & Signal System Maintenance Exp	165,064	0	165,064	147,420	0	147,420	17,644	0
3	597000	Meters	49,955	0	49,955	44,020	0	44,020	5,935	0
3	598000	Miscellaneous Distribution Expense	983,644	323,869	1,307,513	895,843	220,182	1,116,025	87,801	103,687
		TOTAL DISTRIBUTION OPERATING EXP	27,498,373	8,619,892	36,118,265	18,694,702	5,860,234	24,554,936	8,803,671	2,759,658
E-DEPX		Depreciation Expense-Distribution	49,107,843	78,428	49,186,271	32,130,654	53,319	32,183,973	16,977,189	25,109
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,841	0	27,841	27,841	0	27,841	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,015,838	321	54,016,159	47,333,235	222	47,333,457	6,682,603	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,151,522	78,749	103,230,271	79,491,730	53,541	79,545,271	23,659,792	25,208
		TOTAL DISTRIBUTION EXPENSES	130,649,895	8,698,641	139,348,536	98,186,432	5,913,775	104,100,207	32,463,463	2,784,866

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	152,284	152,284	0	99,566	99,566	0	52,718
2	902000	Meter Reading Expenses	1,480,469	172,332	1,652,801	1,285,318	112,674	1,397,992	195,151	59,658
2	903XXX	Customer Records & Collection Expenses	1,515,702	6,928,201	8,443,903	1,020,726	4,529,796	5,550,522	494,976	2,398,405
2	904000	Uncollectible Accounts	0	5,853,958	5,853,958	0	3,827,435	3,827,435	0	2,026,523
2	905000	Misc Customer Accounts	0	154,123	154,123	0	100,769	100,769	0	53,354
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,996,171	13,260,898	16,257,069	2,306,044	8,670,240	10,976,284	690,127	4,590,658
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,309,287	153,683	33,462,970	22,938,764	100,481	23,039,245	10,370,523	53,202
2	909000	Advertising	174,229	1,009,481	1,183,710	174,229	660,019	834,248	0	349,462
2	910000	Misc Customer Service & Info Exp	0	301,970	301,970	0	197,434	197,434	0	104,536
TOTAL CUSTOMER SERVICE & INFO EXP			33,483,516	1,465,134	34,948,650	23,112,993	957,934	24,070,927	10,370,523	507,200
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	585,093	29,460,277	30,045,370	480,317	20,383,271	20,863,588	104,776	9,077,006
4	921000	Office Supplies & Expenses	4,787	4,389,650	4,394,437	4,787	3,037,155	3,041,942	0	1,352,495
4	922000	Admin Exp Transferred--Credit	0	(101,487)	(101,487)	0	(70,218)	(70,218)	0	(31,269)
4	923000	Outside Services Employed	447,964	10,215,201	10,663,165	422,196	7,067,795	7,489,991	25,768	3,147,406
4	924000	Property Insurance Premium	0	1,677,193	1,677,193	0	1,160,433	1,160,433	0	516,760
4	925XXX	Injuries and Damages	25,262	3,798,096	3,823,358	18,987	2,627,865	2,646,852	6,275	1,170,231
4	926XXX	Employee Pensions and Benefits	3,029,027	21,518,713	24,547,740	2,175,013	14,888,582	17,063,595	854,014	6,630,131
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,819,244	3,326,635	6,145,879	1,896,257	2,183,603	4,079,860	922,987	1,143,032
4	930000	Miscellaneous General Expenses	121,652	6,700,710	6,822,362	99,573	4,636,154	4,735,727	22,079	2,064,556
4	931000	Rents	4,200	483,379	487,579	0	334,445	334,445	4,200	148,934
4	935000	Maintenance of General Plant	1,541,118	10,958,570	12,499,688	1,083,861	7,582,125	8,665,986	457,257	3,376,445
TOTAL ADMIN & GEN OPERATING EXP			8,579,547	92,426,937	101,006,484	6,180,991	63,831,210	70,012,201	2,398,556	28,595,727

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,333,696	19,839,248	23,172,944	2,494,922	13,726,577	16,221,499	838,774	6,112,671
E-AMTX		Amortization Expense-General Plant - 303000	0	295,651	295,651	0	204,291	204,291	0	91,360
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,114,644	26,753,482	29,868,126	3,109,174	18,510,466	21,619,640	5,470	8,243,016
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,219	47,219	0	32,670	32,670	0	14,549
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(3,144,116)	0	(3,144,116)	0	0	0	(3,144,116)	0
99	407311	Regulatory Debit - AFUDC Amortization	333,241	1,701,754	2,034,995	264,521	1,152,802	1,417,323	68,720	548,952
99	407314	Regulatory Debit - FISERVE Amortization	580,828	0	580,828	387,495	0	387,495	193,333	0
99	407319	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0
99	407332	Existing Meters Excess Deprec. Deferral	843,264	0	843,264	843,264	0	843,264	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(528,391)	0	(528,391)	(422,754)	0	(422,754)	(105,637)	0
99	407436	Regulatory Credit - AMI	(8,659,150)	0	(8,659,150)	(8,659,150)	0	(8,659,150)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,442,169)	0	(1,442,169)	0	0	0	(1,442,169)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,205,687)	0	(2,205,687)	(2,205,687)	0	(2,205,687)	0	0
E-OTX		Taxes Other Than FIT--A&G	750,387	4,621,246	5,371,633	520,840	3,197,394	3,718,234	229,547	1,423,852
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,533,477)	53,258,600	46,725,123	(3,252,541)	36,824,200	33,571,659	(3,280,936)	16,434,400
		TOTAL ADMIN & GENERAL EXPENSES	2,046,070	145,685,537	147,731,607	2,928,450	100,655,410	103,583,860	(882,380)	45,030,127
		TOTAL EXPENSES BEFORE FIT	184,106,041	574,459,217	758,565,258	130,322,061	382,268,446	512,590,507	53,783,980	192,190,771
		NET OPERATING INCOME (LOSS) BEFORE FIT			187,370,111			120,837,459		
E-FIT		FEDERAL INCOME TAX			5,296,502			1,594,708		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,938,894			8,612,267		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			170,619,503			110,948,699		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.382%	34.618%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.985%	32.015%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	122,074,552
99	442200	Commercial - Firm & Int.	86,645,438
1	442300	Industrial	53,428,867
99	444000	Public Street & Highway Lighting	2,707,309
99	448000	Interdepartmental Revenue	254,425
99	499XXX	Unbilled Revenue	1,106,490
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>266,217,081</u>
1	447XXX	Sales for Resale	<u>27,117,879</u>
		TOTAL SALES OF ELECTRICITY	<u>293,334,960</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	70,660
1	453000	Sales of Water & Water Power	168,278
1	454000	Rent from Electric Property	540,686
1	454100	Rent from Transmission Joint Use	9,602
1	456XXX	Other Electric Revenues	18,383,217
		TOTAL OTHER OPERATING REVENUE	<u>19,172,443</u>
		TOTAL ELECTRIC REVENUE	<u>312,507,403</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS	Report ID:
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Ending Balance Basis	*****

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,828,592
E-DEPX		Depreciation Expense-Transmission	6,331,998
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	388,913
99		Colstrip 3 AFUDC Reallocation Adj	8,567
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	29,306
99	407327	Colstrip Reg. Asset Amortization	849,284
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(169,959)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	167,147
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	60,457
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,985,783)
99	407434	EIM Deferred O&M	(140,907)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,794,379)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(420,159)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,777,889
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,566,528</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>150,420,167</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2020		
Ending Balance Basis		*****

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2020		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	52,718
2	902000	Meter Reading Expenses	254,809
2	903XXX	Customer Records & Collection Expenses	2,893,381
2	904000	Uncollectible Accounts	2,026,523
2	905000	Misc Customer Accounts	53,354
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,280,785
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,423,725
2	909000	Advertising	349,462
2	910000	Misc Customer Service & Info Exp	104,536
		TOTAL CUSTOMER SERVICE & INFO EXP	10,877,723
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	9,181,782
4	921000	Office Supplies & Expenses	1,352,495
4	922000	Admin Exp Transferred--Credit	(31,269)
4	923000	Outside Services Employed	3,173,174
4	924000	Property Insurance Premium	516,760
4	925XXX	Injuries and Damages	1,176,506
4	926XXX	Employee Pensions and Benefits	7,484,145
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,066,019
4	930000	Miscellaneous General Expenses	2,086,635
4	931000	Rents	153,134
4	935000	Maintenance of General Plant	3,833,702
		TOTAL ADMIN & GEN OPERATING EXP	30,994,283

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,951,445
E-AMTX		Amortization Expense-General Plant - 303000	91,360
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,248,486
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,549
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(3,144,116)
99	407311	Regulatory Debit - AFUDC Amortization	617,672
99	407314	Regulatory Debit - FISERVE Amortization	193,333
99	407319	AFUDC Equity DFIT Deferral	75,142
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(105,637)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,442,169)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,653,399
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>13,153,464</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>44,147,747</u>
		TOTAL EXPENSES BEFORE FIT	<u>245,974,751</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	66,532,652
E-FIT		FEDERAL INCOME TAX	3,701,794
E-FIT		DEFERRED FEDERAL INCOME TAX	3,326,627
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>59,670,804</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	37,250	587,052	624,302	34,650	385,341	419,991	2,600	201,711	204,311
1	456010	Other Electric Rev-Financial	0	(10,041,763)	(10,041,763)	0	(6,591,413)	(6,591,413)	0	(3,450,350)	(3,450,350)
1	456015	Other Electric Rev-CT Fuel Sales	0	6,338,486	6,338,486	0	4,160,582	4,160,582	0	2,177,904	2,177,904
1	456016	Other Electric Rev-Resource Opt	0	2,806,525	2,806,525	0	1,842,203	1,842,203	0	964,322	964,322
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	210,425	210,425	0	138,123	138,123	0	72,302	72,302
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	205,708	205,708	0	135,027	135,027	0	70,681	70,681
1	456030	Other Electric Rev-Clearwater	(124,559)	1,261,839	1,137,280	0	828,271	828,271	(124,559)	433,568	309,009
1	456050	Other Electric Rev-Attachment Fees	1,436,035	878,170	2,314,205	1,296,172	576,431	1,872,603	139,863	301,739	441,602
1	456100	Transmission Revenue of Others	0	13,479,325	13,479,325	0	8,847,829	8,847,829	0	4,631,496	4,631,496
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,586,305	2,586,305	0	1,697,651	1,697,651	0	888,654	888,654
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(389,543)	0	(389,543)	424,410	0	424,410	(813,953)	0	(813,953)
1	456329	Amortization Res Decoupling Deferral	(7,503,341)	0	(7,503,341)	(5,612,612)	0	(5,612,612)	(1,890,729)	0	(1,890,729)
1	456338	Non-res Decoupling Deferred Rev	11,951,171	0	11,951,171	10,764,765	0	10,764,765	1,186,406	0	1,186,406
1	456339	Amortization Non-res Decoupling	(8,046,516)	0	(8,046,516)	(6,540,691)	0	(6,540,691)	(1,505,825)	0	(1,505,825)
1	456380	Other Electric Revenue-Clearwater	311,300	0	311,300	0	0	0	311,300	0	311,300
1	456700	Other Electric Rev-Low Voltage	171,935	0	171,935	112,147	0	112,147	59,788	0	59,788
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,643,240)	(1,643,240)	0	(1,078,623)	(1,078,623)	0	(564,617)	(564,617)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,643,240	1,643,240	0	1,078,623	1,078,623	0	564,617	564,617
1	456730	Other Elec Rev-Intraco Thermal	0	38,851,502	38,851,502	0	25,502,126	25,502,126	0	13,349,376	13,349,376
TOTAL ACCOUNT 456			(2,156,268)	61,170,914	59,014,646	478,841	40,152,589	40,631,430	(2,635,109)	21,018,325	18,383,216

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended September 30, 2020	
Ending Balance 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	113,122,121	113,122,121	0	74,253,360	74,253,360	0	38,868,761	38,868,761
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,768,935	1,768,935	0	1,161,129	1,161,129	0	607,806	607,806
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,486,441	0	10,486,441	0	0	0	10,486,441	0	10,486,441
1	555550	Non Monetary - Exchange Power	0	1,965,474	1,965,474	0	1,290,137	1,290,137	0	675,337	675,337
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,361,707	2,361,707	0	1,550,224	1,550,224	0	811,483	811,483
1	555710	Intercompany Purchase	0	2,583,908	2,583,908	0	1,696,077	1,696,077	0	887,831	887,831
TOTAL ACCOUNT 555			10,486,441	121,802,145	132,288,586	0	79,950,927	79,950,927	10,486,441	41,851,218	52,337,659

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,053	5,773,647	5,791,700	18,053	3,789,822	3,807,875	0	1,983,825	1,983,825
1	557010	Other Power Supply Expense - Financial	0	(11,525,512)	(11,525,512)	0	(7,565,346)	(7,565,346)	0	(3,960,166)	(3,960,166)
1	557018	Merchandise Processing Fee	0	56,920	56,920	0	37,362	37,362	0	19,558	19,558
1	557150	Fuel - Economic Dispatch	0	(10,286,788)	(10,286,788)	0	(6,752,248)	(6,752,248)	0	(3,534,540)	(3,534,540)
1	557160	Power Supply Expense - Miscellaneous	0	1,310	1,310	0	860	860	0	450	450
99	557161	Unbilled Add-Ons	(323,745)	0	(323,745)	(680,509)	0	(680,509)	356,764	0	356,764
1	557165	Other Resource Costs-CAISO Charges	0	142,140	142,140	0	93,301	93,301	0	48,839	48,839
1	557170	Broker Fees - Power	0	285,676	285,676	0	187,518	187,518	0	98,158	98,158
1	557171	REC Broker Fees	0	51,085	51,085	0	33,532	33,532	0	17,553	17,553
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	8,835,417	0	8,835,417	8,835,417	0	8,835,417	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(9,071,716)	0	(9,071,716)	(9,071,716)	0	(9,071,716)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,365,076	0	1,365,076	1,365,076	0	1,365,076	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,385,715)	0	(1,385,715)	(1,385,715)	0	(1,385,715)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	386,247	0	386,247	0	0	0	386,247	0	386,247
99	557390	Idaho PCA Amortization	(2,078,360)	0	(2,078,360)	0	0	0	(2,078,360)	0	(2,078,360)
1	557395	Optional Renewable Power Expense Offset	0	477	477	0	313	313	0	164	164
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,692,255	2,692,255	0	1,767,196	1,767,196	0	925,059	925,059
1	557711	Turbine Gas Bookout Offset	0	(2,692,255)	(2,692,255)	0	(1,767,196)	(1,767,196)	0	(925,059)	(925,059)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,820,018	58,820,018	0	38,609,460	38,609,460	0	20,210,558	20,210,558
TOTAL ACCOUNT 557			(1,186,872)	43,318,973	42,132,101	(172,703)	28,434,574	28,261,871	(1,014,169)	14,884,399	13,870,230

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	241,243	153,683	394,926	157,042	100,481	257,523	84,201	53,202	137,403
99	908600	Public Purpose Tariff Rider Expense Offset	33,004,996	0	33,004,996	22,726,934	0	22,726,934	10,278,062	0	10,278,062
99	908610	Limited Income Tax Refund Program	22,496	0	22,496	22,496	0	22,496	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	40,552	0	40,552	32,292	0	32,292	8,260	0	8,260
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,309,287	153,683	33,462,970	22,938,764	100,481	23,039,245	10,370,523	53,202	10,423,725

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended September 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.10%	54.10%
2	Cost of Debt		4.909%	4.906%
	Total Weighted Cost		2.656%	2.654%
E-APL	Net Rate Base	2,610,238,508	1,761,994,153	848,244,355
	Interest Deduction for FIT Calculation	69,310,970	46,798,565	22,512,405
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended September 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	945,935,369	633,427,966	312,507,403
E-OPS	Less: Operating & Maintenance Expense	542,086,913	355,517,154	186,569,759
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,543,730	89,252,728	42,291,002
E-OTX	Less: Taxes Other than FIT	84,934,615	67,820,625	17,113,990
	Net Operating Income Before FIT	187,370,111	120,837,459	66,532,652
E-INT	Less: Interest Expense	69,310,970	46,798,565	22,512,405
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(8,567)	8,567
E-OTX	Less: ID ITC Deferred & Amortization	(45,508)	0	(45,508)
E-SCM	Plus: Schedule M Adjustments	(92,792,195)	(66,453,615)	(26,338,580)
	Taxable Net Operating Income	25,221,438	7,593,846	17,627,592
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,296,502	1,594,708	3,701,794
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	5,296,502	1,594,708	3,701,794
E-DTE	Deferred FIT	11,938,894	8,612,267	3,326,627
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	16,750,608	9,888,760	6,861,848

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		69,049,806	91,626,273	160,676,079	46,007,639	61,810,802	107,818,441	23,042,167	29,815,471	52,857,638
12	997001 Contributions In Aid of Construction		0	4,774,691	4,774,691	0	3,234,471	3,234,471	0	1,540,220	1,540,220
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,554,982	2,554,982	0	1,730,796	1,730,796	0	824,186	824,186
99	997007 Idaho PCA		(1,692,113)	0	(1,692,113)	0	0	0	(1,692,113)	0	(1,692,113)
12	997009 Rathdrum Turbine Lease		0	(11,274)	(11,274)	0	(7,637)	(7,637)	0	(3,637)	(3,637)
12	997016 Redemption Expense Amortization		0	940,898	940,898	0	637,383	637,383	0	303,515	303,515
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		7,832,018	0	7,832,018	3,940,136	0	3,940,136	3,891,882	0	3,891,882
12	997020 FAS87 Current Pension Accrual		0	(9,900,406)	(9,900,406)	0	(6,706,733)	(6,706,733)	0	(3,193,673)	(3,193,673)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	6,091,952	6,091,952	0	4,126,810	4,126,810	0	1,965,142	1,965,142
99	997031 Decoupling Mechanism		3,988,230	0	3,988,230	964,129	0	964,129	3,024,101	0	3,024,101
12	997032 Interest Rate Swaps		0	(21,180,469)	(21,180,469)	0	(14,348,073)	(14,348,073)	0	(6,832,396)	(6,832,396)
99	997033 BPA Residential Exchange		(962,687)	0	(962,687)	155,807	0	155,807	(1,118,494)	0	(1,118,494)
99	997034 Montana Hydro Settlement		5,067,000	0	5,067,000	3,322,870	0	3,322,870	1,744,130	0	1,744,130
99	997035 Leases		0	113,415	113,415	0	78,471	78,471	0	34,944	34,944
99	997043 Washington Deferred Power Costs		(518,106)	0	(518,106)	(518,106)	0	(518,106)	0	0	0
12	997044 Non-Monetary Power Costs		0	1,965,475	1,965,475	0	1,331,452	1,331,452	0	634,023	634,023
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(10,889,383)	(10,889,383)	0	(7,376,686)	(7,376,686)	0	(3,512,697)	(3,512,697)
12	997049 Tax Depreciation		0	(192,444,808)	(192,444,808)	0	(130,365,962)	(130,365,962)	0	(62,078,846)	(62,078,846)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	598,897	751,015	30,975	285,188	316,163
99	997065 Amortization - Unbilled Revenue Add-Ins		(691,446)	0	(691,446)	(1,164,443)	0	(1,164,443)	472,997	0	472,997
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	1,639,588	1,639,588	0	1,110,690	1,110,690	0	528,898	528,898
12	997081 Deferred Compensation		0	543,322	543,322	0	368,057	368,057	0	175,265	175,265
4	997082 Meal Disallowances		0	478,222	478,222	0	330,877	330,877	0	147,345	147,345
12	997083 Paid Time Off		0	1,392,891	1,392,891	0	943,572	943,572	0	449,319	449,319
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(590,118)	0	(590,118)	0	0	0	(590,118)	0	(590,118)
99	997095 WA REC Deferral		(20,639)	0	(20,639)	(20,639)	0	(20,639)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,165	22,165	0	10,555	10,555
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(44,724)	(44,724)	0	(30,297)	(30,297)	0	(14,427)	(14,427)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(37,421,561)	(37,421,561)	0	(25,350,114)	(25,350,114)	0	(12,071,447)	(12,071,447)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		167,147	0	167,147	0	0	0	167,147	0	167,147
99	997104 Spokane River TDG		29,306	0	29,306	0	0	0	29,306	0	29,306
99	997107 MDM System		(15,434,650)	0	(15,434,650)	(15,434,650)	0	(15,434,650)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(4,276,049)	0	(4,276,049)	(897,445)	0	(897,445)	(3,378,604)	0	(3,378,604)
99	997110 FISERVE	75,545	0	75,545	(35,266)	0	(35,266)	110,811	0	110,811
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,905)	(164,905)	0	(78,526)	(78,526)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,731	462,731	0	313,463	313,463	0	149,268	149,268
99	997115 AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0	75,142
99	997117 Colstrip Plant Adjustment	(4,456,447)	0	(4,456,447)	(2,162,856)	0	(2,162,856)	(2,293,591)	0	(2,293,591)
99	997119 AFUDC Tax CPI	0	8,354,921	8,354,921	0	5,659,791	5,659,791	0	2,695,130	2,695,130
99	997120 Transportation Tax Disallowance	0	93,734	93,734	0	63,497	63,497	0	30,237	30,237
99	997123 EIM Deferred O&M	(140,907)	0	(140,907)	0	0	0	(140,907)	0	(140,907)
99	997124 Colstrip Recovery Offset	714,223	0	714,223	714,223	0	714,223	0	0	0
99	997125 COVID-19	(1,442,169)	0	(1,442,169)	0	0	0	(1,442,169)	0	(1,442,169)
	TOTAL SCHEDULE M ADJUSTMENTS	57,393,961	(150,186,156)	(92,792,195)	35,535,598	(101,989,213)	(66,453,615)	21,858,363	(48,196,943)	(26,338,580)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.742%	32.258%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	9,049,875	9,049,875	0	6,130,566	6,130,566	0	2,919,309	2,919,309
99	410100	Deferred Federal Income Tax Expense - Washin	3,195,855	0	3,195,855	3,195,855	0	3,195,855	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	653,943	0	653,943	0	0	0	653,943	0	653,943
	410100	Total	3,849,798	9,049,875	12,899,673	3,195,855	6,130,566	9,326,421	653,943	2,919,309	3,573,252
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(456,619)	(456,619)	0	(309,323)	(309,323)	0	(147,296)	(147,296)
99	411100	Deferred Federal Income Tax Expense - Washin	(404,831)	0	(404,831)	(404,831)	0	(404,831)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(99,329)	0	(99,329)	0	0	0	(99,329)	0	(99,329)
	411100	Total	(504,160)	(456,619)	(960,779)	(404,831)	(309,323)	(714,154)	(99,329)	(147,296)	(246,625)
Total Deferred Federal Income Tax Expense			3,345,638	8,593,256	11,938,894	2,791,024	5,821,243	8,612,267	554,614	2,772,013	3,326,627

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.742%	32.258%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	32,238	32,238	0	21,161	21,161	0	11,077	11,077
1	408140	State Kwh Generation Tax	0	1,341,199	1,341,199	0	880,363	880,363	0	460,836	460,836
1	408150	R&P Property Tax--Production	0	17,832,342	17,832,342	0	11,705,149	11,705,149	0	6,127,193	6,127,193
1	408180	R&P Property Tax--Transmission	0	6,302,540	6,302,540	0	4,136,987	4,136,987	0	2,165,553	2,165,553
1	409100	State Income Tax--Montana & Oregon	0	38,504	38,504	0	25,274	25,274	0	13,230	13,230
TOTAL PRODUCTION & TRANSMISSION			0	25,546,823	25,546,823	0	16,768,934	16,768,934	0	8,777,889	8,777,889
DISTRIBUTION											
99	408110	State Excise Tax	21,252,092	0	21,252,092	21,252,092	0	21,252,092	0	0	0
99	408120	Municipal Occupation & License Tax	22,041,733	0	22,041,733	18,527,251	0	18,527,251	3,514,482	0	3,514,482
99	408160	Miscellaneous State or Local Tax--WA & ID	293	0	293	0	0	0	293	0	293
99	408170	R&P Property Tax--Distribution	10,819,325	0	10,819,325	7,553,892	0	7,553,892	3,265,433	0	3,265,433
99	409100	State Income Tax--Idaho	(52,097)	321	(51,776)	0	222	222	(52,097)	99	(51,998)
99	411410	State Income Tax--Idaho ITC Deferred	(18,562)	0	(18,562)	0	0	0	(18,562)	0	(18,562)
99	411420	State Income Tax--Idaho ITC Amortization	(26,946)	0	(26,946)	0	0	0	(26,946)	0	(26,946)
TOTAL DISTRIBUTION			54,015,838	321	54,016,159	47,333,235	222	47,333,457	6,682,603	99	6,682,702
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	750,387	4,621,246	5,371,633	520,840	3,197,394	3,718,234	229,547	1,423,852	1,653,399
TOTAL A&G			750,387	4,621,246	5,371,633	520,840	3,197,394	3,718,234	229,547	1,423,852	1,653,399
TOTAL TAXES OTHER THAN FIT			54,766,225	30,168,390	84,934,615	47,854,075	19,966,550	67,820,625	6,912,150	10,201,840	17,113,990

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2020
 Ending Balance Basis

Report ID:
E-PLT-12E

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	7,800,000	7,800,000	0	5,119,920	5,119,920	0	2,680,080	2,680,080
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	1,089,284	1,089,284	0	715,006	715,006	0	374,278	374,278
1	182381	CDA Settlement Past Storage	0	29,432,684	29,432,684	0	19,319,614	19,319,614	0	10,113,070	10,113,070
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(73,536)	112,229,074	112,155,538	(104,106)	77,650,174	77,546,068	30,570	34,578,900	34,609,470
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	15,952,911	974,327	16,927,238	15,952,911	674,127	16,627,038	0	300,200	300,200
TOTAL INTANGIBLE PLANT			16,523,727	303,184,266	319,707,993	16,493,157	206,400,735	222,893,892	30,570	96,783,531	96,814,101
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	111,326,759	28,686,612	140,013,371	72,753,299	18,829,892	91,583,191	38,573,460	9,856,720	48,430,180
1	312000	Boiler Plant	146,222,930	46,765,453	192,988,383	95,558,232	30,696,843	126,255,075	50,664,698	16,068,610	66,733,308
1	313000	Generators	378,989	0	378,989	248,811	0	248,811	130,178	0	130,178
1	314000	Turbogenerator Units	38,918,087	18,828,751	57,746,838	25,434,121	12,359,192	37,793,313	13,483,966	6,469,559	19,953,525
1	315000	Accessory Electric Equipment	17,859,266	12,537,020	30,396,286	11,672,261	8,229,300	19,901,561	6,187,005	4,307,720	10,494,725
1	316000	Miscellaneous Power Plant Equipment	14,462,748	2,475,603	16,938,351	9,452,543	1,624,986	11,077,529	5,010,205	850,617	5,860,822
TOTAL STEAM PRODUCTION PLANT			329,168,779	113,156,774	442,325,553	215,119,267	74,276,106	289,395,373	114,049,512	38,880,668	152,930,180
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,737,768	64,737,768	0	42,493,871	42,493,871	0	22,243,897	22,243,897
1	331XXX	Structures & Improvements	0	94,650,776	94,650,776	0	62,128,769	62,128,769	0	32,522,007	32,522,007
1	332XXX	Reservoirs, Dams, & Waterways	0	196,822,152	196,822,152	0	129,194,061	129,194,061	0	67,628,091	67,628,091
1	333000	Waterwheels, Turbines, & Generators	0	234,798,993	234,798,993	0	154,122,059	154,122,059	0	80,676,934	80,676,934
1	334000	Accessory Electric Equipment	0	74,397,450	74,397,450	0	48,834,486	48,834,486	0	25,562,964	25,562,964
1	335XXX	Miscellaneous Power Plant Equipment	0	12,980,178	12,980,178	0	8,520,189	8,520,189	0	4,459,989	4,459,989
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	682,037,241	682,037,241	0	447,689,245	447,689,245	0	234,347,996	234,347,996
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	17,158,381	17,158,381	0	11,262,761	11,262,761	0	5,895,620	5,895,620
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,865	21,071,865	0	13,831,572	13,831,572	0	7,240,293	7,240,293
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	222,571,673	222,571,673	0	146,096,046	146,096,046	0	76,475,627	76,475,627
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	22,513,868	22,513,868	0	14,778,103	14,778,103	0	7,735,765	7,735,765
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	1,594,736	1,594,736	0	1,046,785	1,046,785	0	547,951	547,951
TOTAL OTHER PRODUCTION PLANT			0	309,528,424	309,528,424	0	203,174,457	203,174,457	0	106,353,967	106,353,967
TOTAL PRODUCTION PLANT			329,168,779	1,104,722,439	1,433,891,218	215,119,267	725,139,808	940,259,075	114,049,512	379,582,631	493,632,143

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	30,197,581	30,825,939	410,632	19,821,692	20,232,324	217,726	10,375,889	10,593,615
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	68,362	28,217,070	28,285,432	41,798	18,521,685	18,563,483	26,564	9,695,385	9,721,949
1	353XXX	Station Equipment	12,144,760	277,330,183	289,474,943	7,932,604	182,039,532	189,972,136	4,212,156	95,290,651	99,502,807
1	354000	Towers & Fixtures	16,070,307	1,167,384	17,237,691	10,502,169	766,271	11,268,440	5,568,138	401,113	5,969,251
1	355000	Poles & Fixtures	4,595	291,880,111	291,884,706	2,718	191,590,105	191,592,823	1,877	100,290,006	100,291,883
1	356000	Overhead Conductors & Devices	12,597,741	151,233,658	163,831,399	8,232,244	99,269,773	107,502,017	4,365,497	51,963,885	56,329,382
1	357000	Underground Conduit	0	3,541,226	3,541,226	0	2,324,461	2,324,461	0	1,216,765	1,216,765
1	358000	Underground Conductors & Devices	0	2,889,889	2,889,889	0	1,896,923	1,896,923	0	992,966	992,966
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,592,957	788,485,873	830,078,830	27,173,683	517,562,127	544,735,810	14,419,274	270,923,746	285,343,020
DISTRIBUTION PLANT:											
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	3,765,335	0	3,765,335	1,281,706	0	1,281,706	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	34,990,191	0	34,990,191	27,894,402	0	27,894,402	7,095,789	0	7,095,789
3	362000	Station Equipment	152,172,600	3,687,048	155,859,648	101,079,818	2,506,640	103,586,458	51,092,782	1,180,408	52,273,190
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	454,199,823	0	454,199,823	297,390,802	0	297,390,802	156,809,021	0	156,809,021
99	365000	Overhead Conductors & Devices	293,141,504	0	293,141,504	187,794,519	0	187,794,519	105,346,985	0	105,346,985
99	366000	Underground Conduit	128,351,894	0	128,351,894	83,520,148	0	83,520,148	44,831,746	0	44,831,746
99	367000	Underground Conductors & Devices	227,981,356	0	227,981,356	151,555,572	0	151,555,572	76,425,784	0	76,425,784
99	368000	Line Transformers	290,542,102	0	290,542,102	200,785,079	0	200,785,079	89,757,023	0	89,757,023
99	369XXX	Services	187,429,227	0	187,429,227	123,494,081	0	123,494,081	63,935,146	0	63,935,146
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	79,869,014	0	79,869,014	55,969,419	0	55,969,419	23,899,595	0	23,899,595
99	373XXX	Street Light & Signal Systems	68,392,516	0	68,392,516	44,264,713	0	44,264,713	24,127,803	0	24,127,803
TOTAL DISTRIBUTION PLANT			1,933,620,661	3,687,048	1,937,307,709	1,285,976,954	2,506,640	1,288,483,594	647,643,707	1,180,408	648,824,115
GENERAL PLANT: (From Report C-GPL)											
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	19,217,310	102,767,934	121,985,244	10,522,624	71,104,106	81,626,730	8,694,686	31,663,828	40,358,514
4	391XXX	Office Furniture & Equipment	4,537,722	55,140,482	59,678,204	4,500,195	38,151,148	42,651,343	37,527	16,989,334	17,026,861
4	392XXX	Transportation Equipment	37,313,613	25,098,380	62,411,993	25,926,540	17,365,318	43,291,858	11,387,073	7,733,062	19,120,135
4	393000	Stores Equipment	473,587	3,763,804	4,237,391	276,940	2,604,138	2,881,078	196,647	1,159,666	1,356,313
4	394000	Tools, Shop & Garage Equipment	1,722,992	14,753,335	16,476,327	765,668	10,207,685	10,973,353	957,324	4,545,650	5,502,974
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	2,661,071	3,010,372	335,721	1,841,168	2,176,889	13,580	819,903	833,483
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	28,839,750	80,667,123	109,506,873	19,809,269	55,812,776	75,622,045	9,030,481	24,854,347	33,884,828
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
TOTAL GENERAL PLANT			117,329,234	303,683,665	421,012,899	77,016,355	210,115,690	287,132,045	40,312,879	93,567,975	133,880,854
TOTAL PLANT IN SERVICE			2,438,235,358	2,503,763,291	4,941,998,649	1,621,779,416	1,661,725,000	3,283,504,416	816,455,942	842,038,291	1,658,494,233

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2020
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(252,818,827)	(73,245,535)	(326,064,362)	(164,471,344)	(48,078,369)	(212,549,713)	(88,347,483)	(25,167,166)	(113,514,649)
E-ADEP		Hydro Production Plant	0	(155,018,461)	(155,018,461)	0	(101,754,118)	(101,754,118)	0	(53,264,343)	(53,264,343)
E-ADEP		Other Production Plant	0	(146,553,309)	(146,553,309)	0	(96,197,592)	(96,197,592)	0	(50,355,717)	(50,355,717)
E-ADEP		Transmission Plant	(24,951,558)	(212,028,784)	(236,980,342)	(15,603,296)	(139,175,694)	(154,778,990)	(9,348,262)	(72,853,090)	(82,201,352)
E-ADEP		Distribution Plant	(612,494,655)	(305,541)	(612,800,196)	(369,393,338)	(207,722)	(369,601,060)	(243,101,317)	(97,819)	(243,199,136)
E-ADEP		General Plant	(43,702,963)	(98,166,446)	(141,869,409)	(26,903,560)	(67,920,383)	(94,823,943)	(16,799,403)	(30,246,063)	(47,045,466)
TOTAL ACCUMULATED DEPRECIATION			(933,968,003)	(685,318,076)	(1,619,286,079)	(576,371,538)	(453,333,878)	(1,029,705,416)	(357,596,465)	(231,984,198)	(589,580,663)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,827,703)	(15,827,703)	0	(10,389,304)	(10,389,304)	0	(5,438,399)	(5,438,399)
E-AAMT		Distribution-Franchises/Misc Intangibles	(260,807)	0	(260,807)	(260,807)	0	(260,807)	0	0	0
E-AAMT		General Plant - 303000	0	(2,961,633)	(2,961,633)	0	(2,045,735)	(2,045,735)	0	(915,898)	(915,898)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,864,519)	(87,155,873)	(93,020,392)	(5,832,381)	(60,302,277)	(66,134,658)	(32,138)	(26,853,596)	(26,885,734)
E-AAMT		General Plant - 390200, 396200	0	(227,480)	(227,480)	0	(157,391)	(157,391)	0	(70,089)	(70,089)
TOTAL ACCUMULATED AMORTIZATION			(6,125,326)	(106,172,689)	(112,298,015)	(6,093,188)	(72,894,707)	(78,987,895)	(32,138)	(33,277,982)	(33,310,120)
TOTAL ACCUMULATED DEPR/AMORT			(940,093,329)	(791,490,765)	(1,731,584,094)	(582,464,726)	(526,228,585)	(1,108,693,311)	(357,628,603)	(265,262,180)	(622,890,783)
NET ELECTRIC UTILITY PLANT before ADFIT			1,498,142,029	1,712,272,526	3,210,414,555	1,039,314,690	1,135,496,415	2,174,811,105	458,827,339	576,776,111	1,035,603,450
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	152,028	152,028	0	99,791	99,791	0	52,237	52,237
12		ADFIT - Electric Plant In Service (282900)	0	(557,169,359)	(557,169,359)	0	(377,437,667)	(377,437,667)	0	(179,731,692)	(179,731,692)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,987,463)	(59,987,463)	0	(41,504,726)	(41,504,726)	0	(18,482,737)	(18,482,737)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,161,031)	(2,161,031)	0	(1,495,196)	(1,495,196)	0	(665,835)	(665,835)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(16,458)	(16,458)	0	(11,387)	(11,387)	0	(5,071)	(5,071)
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	(6,180,864)	(6,180,864)	0	(4,057,119)	(4,057,119)	0	(2,123,745)	(2,123,745)
1		ADFIT - CDA Settlement Costs (283333)	0	261,261	261,261	0	171,492	171,492	0	89,769	89,769
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,059,825)	(1,059,825)	0	(717,947)	(717,947)	0	(341,878)	(341,878)
TOTAL ACCUMULATED DFIT			0	(626,161,711)	(626,161,711)	0	(424,952,759)	(424,952,759)	0	(201,208,952)	(201,208,952)
NET ELECTRIC UTILITY PLANT			1,498,142,029	1,086,110,815	2,584,252,844	1,039,314,690	710,543,656	1,749,858,346	458,827,339	375,567,159	834,394,498

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.985%	32.015%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.742%	32.258%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended September 30, 2020
 Ending Balance Basis

Report ID:
E-APL-12E

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	1,498,142,029	1,086,110,815	2,584,252,844	#####	710,543,656	1,749,858,346	458,827,339	375,567,159	834,394,498
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,432,004	31,450,297	37,882,301	5,060,349	21,760,146	26,820,495	1,371,655	9,690,151	11,061,806
4	Accumulated Amortization - AFUDC (182318)	(1,041,236)	(4,509,065)	(5,550,301)	(807,884)	(3,119,777)	(3,927,661)	(233,352)	(1,389,288)	(1,622,640)
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)	(3,342,832)	0	(3,342,832)	(1,071,320)	0	(1,071,320)	(2,271,512)	0	(2,271,512)
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)	1,963,745	0	1,963,745	0	0	0	1,963,745	0	1,963,745
99	ADFIT - Boulder Park Disallowed (190040)	133,613	0	133,613	0	0	0	133,613	0	133,613
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)	25,353	0	25,353	25,353	0	25,353	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)	(5,325)	0	(5,325)	(5,325)	0	(5,325)	0	0	0
99	CDA CDR Fund - Direct (182324)	1,844	0	1,844	1,844	0	1,844	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	12,157	0	12,157	12,157	0	12,157	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	(2,539)	0	(2,539)	(2,542)	0	(2,542)	3	0	3
99	Spokane River PM&Es (182323)	7,719	0	7,719	7,720	0	7,720	(1)	0	(1)
99	ADFIT - Spokane River PM&Es (283323)	(1,636)	0	(1,636)	(1,636)	0	(1,636)	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)	(2,455,716)	0	(2,455,716)	(875,207)	0	(875,207)	(1,580,509)	0	(1,580,509)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(16,048,422)	0	(16,048,422)	(10,704,615)	0	(10,704,615)	(5,343,807)	0	(5,343,807)
99	Colstrip-Regulatory Asset (182327)	7,134,384	0	7,134,384	3,621,637	0	3,621,637	3,512,747	0	3,512,747
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,934,248	0	2,934,248	2,174,018	0	2,174,018	760,230	0	760,230
99	Colstrip Reg Asset ADFIT (283376)	(1,084,292)	0	(1,084,292)	(708,585)	0	(708,585)	(375,707)	0	(375,707)
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)	(1,682,999)	0	(1,682,999)	(1,099,840)	0	(1,099,840)	(583,159)	0	(583,159)
99	Colstrip ARO Liability (230027)	(17,401,559)	0	(17,401,559)	(11,371,919)	0	(11,371,919)	(6,029,640)	0	(6,029,640)
99	Colstrip ARO ADFIT (190376)	3,654,327	0	3,654,327	2,388,103	0	2,388,103	1,266,224	0	1,266,224
99	Colstrip ARO ADFIT (283377)	(2,838,466)	0	(2,838,466)	(1,854,938)	0	(1,854,938)	(983,528)	0	(983,528)
99	Customer Deposits (235199)	(1,575,677)	0	(1,575,677)	(1,575,677)	0	(1,575,677)	0	0	0
C-WKC	Working Capital	28,137,466	0	28,137,466	19,798,013	0	19,798,013	8,339,453	0	8,339,453
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	(955,568)	26,941,232	25,985,664	(6,504,562)	18,640,369	12,135,807	5,548,994	8,300,863	13,849,857
	NET RATE BASE	1,497,186,461	1,113,052,047	2,610,238,508	#####	729,184,025	1,761,994,153	464,376,333	383,868,022	848,244,355

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	67.985%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2020
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(73,245,535)	(73,245,535)			(73,245,535)	(73,245,535)		(48,078,369)	(48,078,369)		(25,167,166)	(25,167,166)	
	Steam (ED-ID)	(88,347,483)	(88,347,483)		(88,347,483)	(88,347,483)					(88,347,483)		(88,347,483)	
	Steam (ED-WA)	(164,471,344)	(164,471,344)		(164,471,344)	(164,471,344)		(164,471,344)		(164,471,344)				
1	Hydro (ED-AN)	(155,018,461)	(155,018,461)		(155,018,461)	(155,018,461)			(101,754,118)	(101,754,118)		(53,264,343)	(53,264,343)	
1	Other (ED-AN)	(146,553,309)	(146,553,309)		(146,553,309)	(146,553,309)			(96,197,592)	(96,197,592)		(50,355,717)	(50,355,717)	
Total Electric Production		(627,636,132)	(627,636,132)		(252,818,827)	(374,817,305)	(627,636,132)		(164,471,344)	(246,030,079)	(410,501,423)	(88,347,483)	(128,787,226)	(217,134,709)
Electric Transmission														
1	ED-AN	(212,028,784)	(212,028,784)			(212,028,784)	(212,028,784)		(139,175,694)	(139,175,694)		(72,853,090)	(72,853,090)	
	ED-ID	(9,348,262)	(9,348,262)		(9,348,262)	(9,348,262)					(9,348,262)		(9,348,262)	
	ED-WA	(15,603,296)	(15,603,296)		(15,603,296)	(15,603,296)		(15,603,296)		(15,603,296)				
Total Electric Transmissic		(236,980,342)	(236,980,342)		(24,951,558)	(212,028,784)	(236,980,342)		(15,603,296)	(139,175,694)	(154,778,990)	(9,348,262)	(72,853,090)	(82,201,352)
Electric Distribution														
3	ED-AN	(305,541)	(305,541)			(305,541)	(305,541)		(207,722)	(207,722)		(97,819)	(97,819)	
	ED-ID	(243,101,317)	(243,101,317)		(243,101,317)	(243,101,317)					(243,101,317)		(243,101,317)	
	ED-WA	(369,393,338)	(369,393,338)		(369,393,338)	(369,393,338)		(369,393,338)		(369,393,338)				
Total Electric Distribution		(612,800,196)	(612,800,196)		(612,494,655)	(305,541)	(612,800,196)		(369,393,338)	(207,722)	(369,601,060)	(243,101,317)	(97,819)	(243,199,136)
Gas Underground Storage														
	GD-AN	(17,631,971)		(17,631,971)										
	GD-OR	(1,365,284)		(1,365,284)		(1,365,284)								
Total Gas Underground S		(18,997,255)		(17,631,971)		(1,365,284)								
Gas Distribution														
	GD-AN	(1,894,072)		(1,894,072)										
	GD-ID	(88,360,401)		(88,360,401)										
	GD-WA	(154,403,726)		(154,403,726)										
	GD-OR	(123,331,137)		(123,331,137)		(123,331,137)								
Total Gas Distribution		(367,989,336)		(244,658,199)		(123,331,137)								
General Plant														
4	ED-AN	(37,052,411)	(37,052,411)			(37,052,411)	(37,052,411)		(25,636,193)	(25,636,193)		(11,416,218)	(11,416,218)	
	ED-ID	(11,586,161)	(11,586,161)		(11,586,161)	(11,586,161)					(11,586,161)		(11,586,161)	
	ED-WA	(21,313,456)	(21,313,456)		(21,313,456)	(21,313,456)		(21,313,456)		(21,313,456)				
7,4	CD-AA	(78,694,467)	(54,946,837)	(16,432,192)	(7,315,438)	(54,946,837)	(54,946,837)		(38,017,167)	(38,017,167)		(16,929,670)	(16,929,670)	
9,4	CD-AN	(7,976,510)	(6,167,198)	(1,809,312)		(6,167,198)	(6,167,198)		(4,267,023)	(4,267,023)		(1,900,175)	(1,900,175)	
9	CD-ID	(6,742,685)	(5,213,242)	(1,529,443)		(5,213,242)	(5,213,242)				(5,213,242)		(5,213,242)	
9	CD-WA	(7,230,110)	(5,590,104)	(1,640,006)		(5,590,104)	(5,590,104)		(5,590,104)	(5,590,104)				
8	GD-AA	(2,063,375)		(1,424,389)	(638,986)									
	GD-AN	(3,543,285)		(3,543,285)										
	GD-ID	(2,286,408)		(2,286,408)										
	GD-WA	(10,180,041)		(10,180,041)										
	GD-OR	(5,271,408)		(5,271,408)										
Total General Plant		(193,940,317)	(141,869,409)	(38,845,076)	(13,225,832)	(43,702,963)	(98,166,446)	(141,869,409)	(26,903,560)	(67,920,383)	(94,823,943)	(16,799,403)	(30,246,063)	(47,045,466)
Total Accumulated Depr		(2,058,343,578)	(1,619,286,079)	(301,135,246)	(137,922,253)	(933,968,003)	(685,318,076)	(1,619,286,079)	(576,371,538)	(453,333,878)	(1,029,705,416)	(357,596,465)	(231,984,198)	(589,580,663)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	32.015%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1 Franchises (302000) ED-AN	(13,585,355)	(13,585,355)			(13,585,355)	(13,585,355)			(8,917,427)	(8,917,427)			(4,667,928)	(4,667,928)	
1 Misc Intangible Plt (3030 ED-AN	(2,242,348)	(2,242,348)			(2,242,348)	(2,242,348)			(1,471,877)	(1,471,877)			(770,471)	(770,471)	
Total Production/Transmission	(15,827,703)	(15,827,703)			(15,827,703)	(15,827,703)			(10,389,304)	(10,389,304)			(5,438,399)	(5,438,399)	
Distribution															
Franchises (302000) ED-WA	(207,868)	(207,868)			(207,868)	(207,868)		(207,868)		(207,868)					
Misc Intangible Plt (3030 ED-WA	(52,939)	(52,939)			(52,939)	(52,939)		(52,939)		(52,939)					
Total Distribution	(260,807)	(260,807)			(260,807)	(260,807)		(260,807)		(260,807)					
General Plant - 303000															
7.4 CD-AA	(4,104,850)	(2,866,129)	(857,134)	(381,587)		(2,866,129)	(2,866,129)		(1,983,046)	(1,983,046)			(883,083)	(883,083)	
9.1 CD-AN	(123,523)	(95,504)	(28,019)			(95,504)	(95,504)		(62,689)	(62,689)			(32,815)	(32,815)	
GD-ID	(126,242)		(126,242)												
GD-WA	(259,531)		(259,531)												
GD-OR	(106,823)			(106,823)											
Total General Plant - 303000	(4,720,969)	(2,961,633)	(1,270,926)	(488,410)		(2,961,633)	(2,961,633)		(2,045,735)	(2,045,735)			(915,898)	(915,898)	
Miscellaneous IT Intangible Plant - 3031XX															
7.4 CD-AA	(113,266,411)	(79,086,006)	(23,651,160)	(10,529,245)		(79,086,006)	(79,086,006)		(54,718,817)	(54,718,817)			(24,367,189)	(24,367,189)	
9.4 CD-AN	(175,333)	(135,562)	(39,771)			(135,562)	(135,562)		(93,794)	(93,794)			(41,768)	(41,768)	
9 CD-ID	(41,829)	(32,341)	(9,488)		(32,341)	(32,341)		0			(32,341)		(32,341)		
9 CD-WA	(7,360,035)	(5,690,558)	(1,669,477)		(5,690,558)	(5,690,558)		(5,690,558)		(5,690,558)	0		0	0	
4 ED-AN	(7,934,305)	(7,934,305)				(7,934,305)	(7,934,305)		(5,489,666)	(5,489,666)			(2,444,639)	(2,444,639)	
ED-ID 203		203			203	203					203		203	203	
ED-WA (141,823)	(141,823)				(141,823)	(141,823)		(141,823)		(141,823)					
8 GD-AA (66,058)	(66,058)		(45,601)	(20,457)											
GD-AN 0	0		0												
GD-OR 0	0			0										0	
Total Misc IT Intangible Plant - 3031XX	(128,985,591)	(93,020,392)	(25,415,497)	(10,549,702)		(5,864,519)	(87,155,873)	(93,020,392)	(5,832,381)	(60,302,277)	(66,134,658)		(32,138)	(26,853,596)	(26,885,734)
Gas Underground Storage															
GD-AN 0	0		0												
Total Gas Underground Storage	0		0												
General Plant - 390200, 396200															
7.4 CD-AA 0	0	0	0	0		0	0		0	0			0	0	
9 CD-ID 0	0	0	0		0	0	0		0	0		0	0	0	
9 CD-WA 0	0	0	0		0	0	0		0	0					
4 ED-AN (227,480)	(227,480)	(227,480)				(227,480)	(227,480)		(157,391)	(157,391)			(70,089)	(70,089)	
ED-WA 0	0	0			0	0	0		0	0					
GD-WA 0	0		0						0						
GD-OR 0	0			0										0	
Total General Plant - 390200, 396200	(227,480)	(227,480)	0	0		0	(227,480)	(227,480)	0	(157,391)	(157,391)		0	(70,089)	(70,089)
Total Accumulated Amortization	(150,022,550)	(112,298,015)	(26,686,423)	(11,038,112)		(6,125,326)	(106,172,689)	(112,298,015)	(6,093,188)	(72,894,707)	(78,987,895)		(32,138)	(33,277,982)	(33,310,120)

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	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	69.189%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			34.360%
							30.811%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2020	
Ending Balance 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
	TOTAL ACCOUNT	18,341,690	808,699	700,328	8,863,931	10,372,958	3,274,755	99,176	2,641,081	6,015,012	845,134	1,108,586	1,953,720
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,505,858	1,157,645	2,711,873	4,636,340	8,505,858	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,554,783	0	0	89,760,806	89,760,806	0	0	26,843,524	26,843,524	0	11,950,453	11,950,453
9	CD-WA / ID / AN	30,677,054	9,364,979	5,982,812	8,370,787	23,718,578	2,747,466	1,755,217	2,455,793	6,958,476	0	0	0
	TOTAL ACCOUNT	197,536,096	10,522,624	8,694,685	102,767,933	121,985,242	28,675,213	1,755,217	29,299,317	59,729,747	3,870,654	11,950,453	15,821,107
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,188,812	99,965	7,798	1,081,049	1,188,812	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	77,049,942	0	0	53,798,581	53,798,581	0	0	16,088,798	16,088,798	0	7,162,563	7,162,563
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
	TOTAL ACCOUNT	84,775,309	4,500,195	37,527	55,140,482	59,678,204	1,429,575	8,722	16,385,407	17,823,704	12,109	7,261,292	7,273,401
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,597,781	24,077,618	10,513,571	17,006,592	51,597,781	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,153,633	0	0	0	0	9,138,652	2,725,284	2,289,697	14,153,633	0	0	0
99	GD-OR / AS	4,197,268	0	0	0	0	0	0	0	0	4,197,268	0	4,197,268
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
	TOTAL ACCOUNT	84,748,366	25,926,540	11,387,072	25,098,381	62,411,993	9,681,083	2,981,549	4,760,010	17,422,642	4,197,268	716,463	4,913,731

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2020	
Ending Balance 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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,979,489	276,940	196,647	3,376,404	3,849,991	81,248	57,692	990,558	1,129,498	0	0	0	0
		TOTAL ACCOUNT	5,452,153	276,940	196,647	3,763,804	4,237,391	145,720	57,692	990,558	1,193,970	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,161,942	754,530	206,677	5,200,735	6,161,942	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,838,348	0	0	0	0	2,040,006	295,541	502,801	2,838,348	0	0	0	0
99		GD-OR / AS	942,591	0	0	0	0	0	0	0	942,591	0	0	942,591	
8		GD-AA	5,267,332	0	0	0	0	0	0	3,636,145	3,636,145	0	1,631,187	1,631,187	
7		CD-AA	13,287,940	0	0	9,278,038	9,278,038	0	0	2,774,655	2,774,655	0	1,235,247	1,235,247	
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	0	0	0
		TOTAL ACCOUNT	29,838,539	765,669	957,323	14,753,334	16,476,326	2,043,274	515,763	6,994,151	9,553,188	942,591	2,866,434	3,809,025	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	0	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	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,915,188	335,721	13,580	1,565,887	1,915,188	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0	0	0	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,876,377	335,721	13,580	2,661,071	3,010,372	74,000	0	564,073	638,073	18,586	209,346	227,932	
	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	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	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	49,127	92,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,789,153	11,812,047	6,142,328	31,834,778	49,789,153	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,060,691	0	0	0	0	705,034	353,704	1,953	1,060,691	0	0	0
99		GD-OR / AS	1,063,557	0	0	0	0	0	0	0	0	1,063,557	0	1,063,557
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872
7		CD-AA	67,568,516	0	0	47,178,365	47,178,365	0	0	14,108,982	14,108,982	0	6,281,169	6,281,169
9		CD-WA/ ID / AN	16,218,110	7,997,223	2,888,153	1,653,980	12,539,356	2,346,198	847,317	485,239	3,678,754	0	0	0
		TOTAL ACCOUNT	136,213,047	19,809,270	9,030,481	80,667,123	109,506,874	3,051,232	1,201,021	14,950,322	19,202,575	1,063,557	6,440,041	7,503,598
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	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	63,626
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	599,176,414	77,016,358	40,312,877	303,683,663	421,012,898	51,052,081	7,635,324	77,793,851	136,481,256	11,016,892	30,665,368	41,682,260

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2020
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	16,877,195	(104,106)	(1,000)	16,982,301	16,877,195	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	135,660,883	0	0	94,722,498	94,722,498	0	0	28,327,349	28,327,349	0	12,611,036	12,611,036	
9		CD-WA / ID / AN	718,918	0	31,570	524,276	555,846	0	9,262	153,810	163,072	0	0	0	
		TOTAL ACCOUNT	153,643,185	(104,106)	30,570	#####	#####	0	9,262	28,747,753	28,757,015	0	12,730,631	12,730,631	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 2020	
Ending Balance 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
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	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,640,504	1,640,504	0	0	1,640,504	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	1,395,424	0	0	974,327	974,327	0	0	291,378	291,378	0	129,719	129,719
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
		TOTAL ACCOUNT	21,547,261	15,952,911	0	974,327	16,927,238	4,198,926	0	291,378	4,490,304	0	129,719	129,719
		TOTAL	324,440,031	16,168,521	30,570	218,813,081	235,012,172	5,220,840	781,463	57,505,653	63,507,956	406,156	25,513,747	25,919,903

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,004,120)	(59,352,427)	(17,749,710)	(7,901,983)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(821,341)	(635,036)	(186,305)	0
7	282919	CD-AA	(3,095,015)	(2,161,032)	(646,270)	(287,713)
7	283750	CD-AA	(23,571)	(16,458)	(4,922)	(2,191)
		Total	(88,944,047)	(62,164,953)	(18,587,207)	(8,191,887)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,165,186	4,165,186	0	0	0	0	4,165,186
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	13,621,719	5,847,906	0	19,469,625	19,798,013	8,339,453	(6,176,294)	(2,491,547)	0
TOTAL		13,621,719	5,847,906	4,165,186	23,634,811	19,798,013	8,339,453	(6,176,294)	(2,491,547)	4,165,186

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						