

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	171,884,853	112,718,671	59,166,182
	Adjustments			
	Adjusted Net Operating Income (Loss)	171,884,853	112,718,671	59,166,182
E-APL	Electric Net Rate Base	2,610,634,041	1,761,626,053	849,007,988
	<b>RATE OF RETURN</b>	<b>6.584%</b>	<b>6.399%</b>	<b>6.969%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended October 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	11-01-2019 thru 10-31-2020	395,143 100.000%	258,574 65.438%	136,569 34.562%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2019 thru 10-31-2020	26,500,203 100.000%	17,476,774 65.950%	9,023,429 34.050%
	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 October 31, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

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 October 31, 2020  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2019 thru 12-31-2019	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		13,472,874	0	8,846,024 4,626,850
		Direct O & M Accts 901 - 935		15,818,049	0	10,987,391 4,830,658
		Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061 0
		Total		31,632,984	0	22,175,476 9,457,508
		Percentage		100.000%	0.000%	70.102% 29.898%
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635 4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568 1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823 0
		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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**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2020  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	10-01-2019 thru 10-31-2020	1,291,097,175	894,099,684	396,997,491	
				100.000%	69.251%	30.749%	
11		Book Depreciation Percent	11-01-2019 thru 10-31-2020	130,270,134	86,033,003	44,237,131	
				100.000%	66.042%	33.958%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2020  
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Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2019 thru 10-31-2020	3,184,216,921 100.000%	2,155,095,799 67.681%	1,029,121,122 32.319%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2019 thru 10-31-2020	280,342,618 100.000%	193,120,557 68.887%	87,222,061 31.113%
14		Net Allocated Schedule M's - AMA Percent	11-01-2019 thru 10-31-2020	-152,188,454 100.000%	-103,194,935 67.807%	-48,993,519 32.193%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	372,279,057	0	372,279,057	250,254,802	0	250,254,802	122,024,255	0
99	442200	Commercial - Firm & Int.	306,187,022	0	306,187,022	219,980,783	0	219,980,783	86,206,239	0
1	442300	Industrial	114,420,949	0	114,420,949	60,542,836	0	60,542,836	53,878,113	0
99	444000	Public Street & Highway Lighting	7,280,357	0	7,280,357	4,567,027	0	4,567,027	2,713,330	0
99	448000	Interdepartmental Revenue	1,440,071	0	1,440,071	1,189,095	0	1,189,095	250,976	0
99	499XXX	Unbilled Revenue	1,223,709	0	1,223,709	837,743	0	837,743	385,966	0
TOTAL SALES TO ULTIMATE CUSTOMERS			802,831,165	0	802,831,165	537,372,286	0	537,372,286	265,458,879	0
1	447XXX	Sales for Resale	0	80,071,999	80,071,999	0	52,559,260	52,559,260	0	27,512,739
TOTAL SALES OF ELECTRICITY			802,831,165	80,071,999	882,903,164	537,372,286	52,559,260	589,931,546	265,458,879	27,512,739
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	206,337	0	206,337	144,485	0	144,485	61,852	0
1	453000	Sales of Water & Water Power	0	498,498	498,498	0	327,214	327,214	0	171,284
1	454000	Rent from Electric Property	1,908,194	145,092	2,053,286	1,480,919	95,238	1,576,157	427,275	49,854
1	454100	Rent from Transmission Joint Use	17,323	0	17,323	7,710	0	7,710	9,613	0
1	456XXX	Other Electric Revenues	(2,401,405)	59,305,635	56,904,230	(231,255)	38,928,219	38,696,964	(2,170,150)	20,377,416
TOTAL OTHER OPERATING REVENUE			(269,551)	59,949,225	59,679,674	1,401,859	39,350,671	40,752,530	(1,671,410)	20,598,554
TOTAL ELECTRIC REVENUE			802,561,614	140,021,224	942,582,838	538,774,145	91,909,931	630,684,076	263,787,469	48,111,293

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		<b>EXPENSE</b>								
		<b>STEAM POWER GENERATION EXPENSE:</b>								
		<b>OPERATION</b>								
1	500000	Supervision & Engineering	0	392,011	392,011	0	257,316	257,316	0	134,695
1	501XXX	Fuel	0	29,403,532	29,403,532	0	19,300,478	19,300,478	0	10,103,054
1	502000	Steam Expense	0	3,605,260	3,605,260	0	2,366,493	2,366,493	0	1,238,767
1	505000	Electric Expense	0	791,823	791,823	0	519,753	519,753	0	272,070
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,380,618	4,380,618	0	2,875,438	2,875,438	0	1,505,180
1	507000	Rent	0	24	24	0	16	16	0	8
		<b>MAINTENANCE</b>								
1	510000	Supervision & Engineering	0	603,903	603,903	0	396,402	396,402	0	207,501
1	511000	Structures	0	794,633	794,633	0	521,597	521,597	0	273,036
1	512000	Boiler Plant	0	6,802,337	6,802,337	0	4,465,054	4,465,054	0	2,337,283
1	513000	Electric Plant	0	1,276,174	1,276,174	0	837,681	837,681	0	438,493
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,412,765	1,412,765	0	927,339	927,339	0	485,426
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>0</b>	<b>49,463,080</b>	<b>49,463,080</b>	<b>0</b>	<b>32,467,567</b>	<b>32,467,567</b>	<b>0</b>	<b>16,995,513</b>
		<b>HYDRAULIC POWER GENERATION EXP:</b>								
		<b>OPERATION</b>								
1	535000	Supervision & Engineering	0	2,304,421	2,304,421	0	1,512,622	1,512,622	0	791,799
1	536000	Water for Power	0	1,235,646	1,235,646	0	811,078	811,078	0	424,568
1	537000	Hydraulic Expense	5,455,019	4,448,839	9,903,858	3,579,807	2,920,218	6,500,025	1,875,212	1,528,621
1	538000	Electric Expense	0	6,070,433	6,070,433	0	3,984,632	3,984,632	0	2,085,801
1	539000	Miscellaneous Hydraulic Power Generation Exp	17,397	1,060,189	1,077,586	0	695,908	695,908	17,397	364,281
1	540000	Rent	0	1,492,360	1,492,360	0	979,585	979,585	0	512,775
1	540100	MT Trust Funds Land Settlement Rents	5,077,333	0	5,077,333	3,330,689	0	3,330,689	1,746,644	0
		<b>MAINTENANCE</b>								
1	541000	Supervision & Engineering	0	658,879	658,879	0	432,488	432,488	0	226,391
1	542000	Structures	0	2,317,060	2,317,060	0	1,520,918	1,520,918	0	796,142
1	543000	Reservoirs, Dams, & Waterways	0	977,898	977,898	0	641,892	641,892	0	336,006
1	544000	Electric Plant	0	3,508,399	3,508,399	0	2,302,913	2,302,913	0	1,205,486
1	545000	Miscellaneous Hydraulic Plant	0	784,519	784,519	0	514,958	514,958	0	269,561
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>10,549,749</b>	<b>24,858,643</b>	<b>35,408,392</b>	<b>6,910,496</b>	<b>16,317,212</b>	<b>23,227,708</b>	<b>3,639,253</b>	<b>8,541,431</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>								
		<b>OPERATION</b>								
1	546000	Supervision & Engineering	0	359,432	359,432	0	235,931	235,931	0	123,501
1	547XXX	Fuel	0	55,464,121	55,464,121	0	36,406,649	36,406,649	0	19,057,472
1	548000	Generation Expense	0	2,350,751	2,350,751	0	1,543,033	1,543,033	0	807,718
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	747,777	747,777	0	490,841	490,841	0	256,936
1	550000	Rent	0	78,667	78,667	0	51,637	51,637	0	27,030
		<b>MAINTENANCE</b>								
1	551000	Supervision & Engineering	0	691,194	691,194	0	453,700	453,700	0	237,494
1	552000	Structures	0	183,720	183,720	0	120,594	120,594	0	63,126
1	553000	Generating & Electric Equipment	0	4,414,526	4,414,526	0	2,897,695	2,897,695	0	1,516,831
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	417,858	417,858	0	274,282	274,282	0	143,576
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>64,708,046</b>	<b>64,708,046</b>	<b>0</b>	<b>42,474,362</b>	<b>42,474,362</b>	<b>0</b>	<b>22,233,684</b>



RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,493,889	122,450,964	132,944,853	0	80,376,813	80,376,813	10,493,889	42,074,151
1	556000	System Control & Load Dispatching	0	720,532	720,532	0	472,957	472,957	0	247,575
E-557	557XXX	Other Expense	(2,263,846)	42,447,849	40,184,003	(1,087,138)	27,862,769	26,775,631	(1,176,708)	14,585,080
TOTAL OTHER POWER SUPPLY EXPENSE			8,230,043	165,619,345	173,849,388	(1,087,138)	108,712,539	107,625,401	9,317,181	56,906,806
TOTAL PRODUCTION OPERATING EXP			18,779,792	304,649,114	323,428,906	5,823,358	199,971,680	205,795,038	12,956,434	104,677,434
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,212,406	2,212,406	0	1,452,223	1,452,223	0	760,183
1	561000	Load Dispatching	0	2,929,496	2,929,496	0	1,922,921	1,922,921	0	1,006,575
1	562000	Station Expense	0	504,932	504,932	0	331,437	331,437	0	173,495
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	450,643	450,643	0	295,802	295,802	0	154,841
1	565XXX	Transmission of Electricity by Others	0	16,631,505	16,631,505	0	10,916,920	10,916,920	0	5,714,585
1	566000	Miscellaneous Transmission Expense	0	2,134,887	2,134,887	0	1,401,340	1,401,340	0	733,547
1	567000	Rent	0	171,335	171,335	0	112,464	112,464	0	58,871
MAINTENANCE										
1	568000	Supervision & Engineering	2,363	456,183	458,546	86	299,439	299,525	2,277	156,744
1	569000	Structures	13,634	489,931	503,565	6,464	321,591	328,055	7,170	168,340
1	570000	Station Equipment	197	786,415	786,612	0	516,203	516,203	197	270,212
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	33,717	1,273,532	1,307,249	12,451	835,946	848,397	21,266	437,586
1	572000	Underground Lines	0	2	2	0	1	1	0	1
1	573000	Service Miscellaneous	498	37,724	38,222	49	24,762	24,811	449	12,962
TOTAL TRANSMISSION OPERATING EXP			50,409	28,078,991	28,129,400	19,050	18,431,049	18,450,099	31,359	9,647,942

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For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	12,572,910	27,863,010	40,435,920	8,334,943	18,289,280	26,624,223	4,237,967	9,573,730
E-DEPX		Depreciation Expense-Transmission	1,495,893	15,618,824	17,114,717	508,572	10,252,196	10,760,768	987,321	5,366,628
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,130,815	1,130,815	0	742,267	742,267	0	388,548
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,926,479)	0	(1,926,479)	(1,189,402)	0	(1,189,402)	(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	78,253	0	78,253	72,939	0	72,939	5,314	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	19,537	0	19,537	0	0	0	19,537	0
99	407327	Colstrip Reg. Asset Amortization	1,427,385	0	1,427,385	571,181	0	571,181	856,204	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	(176,482)	0	(176,482)	0	0	0	(176,482)	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	111,431	0	111,431	0	0	0	111,431	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	180,512	0	180,512	152,118	0	152,118	28,394	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	213,855	0	213,855	151,994	0	151,994	61,861	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	(833,260)	0	(833,260)	(833,260)	0	(833,260)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,976,276)	0	(2,976,276)	(984,573)	0	(984,573)	(1,991,703)	0
99	407434	EIM Deferred O&M	(159,283)	0	(159,283)	0	0	0	(159,283)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,828,470)	0	(14,828,470)	(10,086,511)	0	(10,086,511)	(4,741,959)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(556,353)	0	(556,353)	0	0	0	(556,353)	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	(19,003)	0	(19,003)	(19,003)	0	(19,003)	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	25,291,282	25,291,282	0	16,601,197	16,601,197	0	8,690,085
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,377,998)	71,012,321	65,634,323	(3,278,194)	46,612,487	43,334,293	(2,099,804)	24,399,834
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,452,203	403,740,426	417,192,629	2,564,214	265,015,216	267,579,430	10,887,989	138,725,210



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended October 31, 2020  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	148,287	148,287	0	97,036	97,036	0	51,251
2	902000	Meter Reading Expenses	1,338,817	165,844	1,504,661	1,148,448	108,525	1,256,973	190,369	57,319
2	903XXX	Customer Records & Collection Expenses	1,338,654	6,708,675	8,047,329	886,374	4,390,023	5,276,397	452,280	2,318,652
2	904000	Uncollectible Accounts	0	6,506,016	6,506,016	0	4,257,407	4,257,407	0	2,248,609
2	905000	Misc Customer Accounts	0	162,179	162,179	0	106,127	106,127	0	56,052
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,677,471</b>	<b>13,691,001</b>	<b>16,368,472</b>	<b>2,034,822</b>	<b>8,959,118</b>	<b>10,993,940</b>	<b>642,649</b>	<b>4,731,883</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,423,476	139,129	33,562,605	23,080,508	91,043	23,171,551	10,342,968	48,086
2	909000	Advertising	188,025	883,818	1,071,843	188,025	578,353	766,378	0	305,465
2	910000	Misc Customer Service & Info Exp	0	252,974	252,974	0	165,541	165,541	0	87,433
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,611,501</b>	<b>1,275,921</b>	<b>34,887,422</b>	<b>23,268,533</b>	<b>834,937</b>	<b>24,103,470</b>	<b>10,342,968</b>	<b>440,984</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	550,620	28,830,160	29,380,780	452,787	19,947,299	20,400,086	97,833	8,882,861
4	921000	Office Supplies & Expenses	8,704	4,415,896	4,424,600	8,704	3,055,314	3,064,018	0	1,360,582
4	922000	Admin Exp Transferred--Credit	0	(102,847)	(102,847)	0	(71,159)	(71,159)	0	(31,688)
4	923000	Outside Services Employed	460,816	10,169,137	10,629,953	438,268	7,035,924	7,474,192	22,548	3,133,213
4	924000	Property Insurance Premium	0	1,696,228	1,696,228	0	1,173,603	1,173,603	0	522,625
4	925XXX	Injuries and Damages	28,993	3,767,414	3,796,407	21,929	2,606,636	2,628,565	7,064	1,160,778
4	926XXX	Employee Pensions and Benefits	3,367,832	22,904,355	26,272,187	2,429,075	15,847,294	18,276,369	938,757	7,057,061
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,711,115	3,282,643	5,993,758	1,877,173	2,154,727	4,031,900	833,942	1,127,916
4	930000	Miscellaneous General Expenses	121,272	6,636,900	6,758,172	99,128	4,592,005	4,691,133	22,144	2,044,895
4	931000	Rents	4,200	509,332	513,532	0	352,402	352,402	4,200	156,930
4	935000	Maintenance of General Plant	1,528,632	10,827,741	12,356,373	1,099,507	7,491,606	8,591,113	429,125	3,336,135
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>8,783,384</b>	<b>92,936,959</b>	<b>101,720,343</b>	<b>6,426,571</b>	<b>64,185,651</b>	<b>70,612,222</b>	<b>2,356,813</b>	<b>28,751,308</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,361,058	19,760,353	23,121,411	2,522,755	13,671,990	16,194,745	838,303	6,088,363
E-AMTX		Amortization Expense-General Plant - 303000	0	297,193	297,193	0	205,358	205,358	0	91,835
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,148,994	27,088,099	30,237,093	3,144,037	18,741,985	21,886,022	4,957	8,346,114
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	63,860	63,860	0	44,184	44,184	0	19,676
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(2,682,976)	0	(2,682,976)	0	0	0	(2,682,976)	0
99	407311	Regulatory Debit - AFUDC Amortization	351,407	1,792,165	2,143,572	279,081	1,212,955	1,492,036	72,326	579,210
99	407314	Regulatory Debit - FISERVE Amortization	664,745	0	664,745	452,078	0	452,078	212,667	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	834,970	0	834,970	834,970	0	834,970	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	(8,859,852)	0	(8,859,852)	(8,859,852)	0	(8,859,852)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(4,056,476)	0	(4,056,476)	(2,460,703)	0	(2,460,703)	(1,595,773)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,597,623)	0	(2,597,623)	(2,597,623)	0	(2,597,623)	0	0
E-OTX		Taxes Other Than FIT--A&G	856,195	5,029,541	5,885,736	597,171	3,479,889	4,077,060	259,024	1,549,652
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,017,973)	54,031,211	45,013,238	(6,096,006)	37,356,361	31,260,355	(2,921,967)	16,674,850
		TOTAL ADMIN & GENERAL EXPENSES	(234,589)	146,968,170	146,733,581	330,565	101,542,012	101,872,577	(565,154)	45,426,158
		TOTAL EXPENSES BEFORE FIT	179,915,793	574,348,565	754,264,358	125,875,474	382,071,155	507,946,629	54,040,319	192,277,410
		NET OPERATING INCOME (LOSS) BEFORE FIT			188,318,480			122,737,447		
E-FIT		FEDERAL INCOME TAX			4,824,566			1,631,569		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,093,849			8,705,422		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,884,853			112,718,671		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%		65.438%	34.562%
E-ALL	3	Direct Distribution Operating Expense	100.000%		65.950%	34.050%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		69.189%	30.811%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	122,024,255
99	442200	Commercial - Firm & Int.	86,206,239
1	442300	Industrial	53,878,113
99	444000	Public Street & Highway Lighting	2,713,330
99	448000	Interdepartmental Revenue	250,976
99	499XXX	Unbilled Revenue	385,966
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>265,458,879</u>
1	447XXX	Sales for Resale	<u>27,512,739</u>
		TOTAL SALES OF ELECTRICITY	<u>292,971,618</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	61,852
1	453000	Sales of Water & Water Power	171,284
1	454000	Rent from Electric Property	477,129
1	454100	Rent from Transmission Joint Use	9,613
1	456XXX	Other Electric Revenues	<u>18,207,266</u>
		TOTAL OTHER OPERATING REVENUE	<u>18,927,144</u>
		TOTAL ELECTRIC REVENUE	<u>311,898,762</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	134,695
1	501XXX	Fuel	10,103,054
1	502000	Steam Expense	1,238,767
1	505000	Electric Expense	272,070
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,505,180
1	507000	Rent	8
		MAINTENANCE	
1	510000	Supervision & Engineering	207,501
1	511000	Structures	273,036
1	512000	Boiler Plant	2,337,283
1	513000	Electric Plant	438,493
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	485,426
		TOTAL STEAM POWER GENERATION EXP	<u>16,995,513</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	791,799
1	536000	Water for Power	424,568
1	537000	Hydraulic Expense	3,403,833
1	538000	Electric Expense	2,085,801
1	539000	Miscellaneous Hydraulic Power Generation Exp	381,678
1	540000	Rent	512,775
1	540100	MT Trust Funds Land Settlement Rents	1,746,644
		MAINTENANCE	
1	541000	Supervision & Engineering	226,391
1	542000	Structures	796,142
1	543000	Reservoirs, Dams, & Waterways	336,006
1	544000	Electric Plant	1,205,486
1	545000	Miscellaneous Hydraulic Plant	269,561
		TOTAL HYDRO POWER GENERATION EXP	<u>12,180,684</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	123,501
1	547XXX	Fuel	19,057,472
1	548000	Generation Expense	807,718
1	549XXX	Miscellaneous Other Power Generation Op Exp	256,936
1	550000	Rent	27,030
		MAINTENANCE	
1	551000	Supervision & Engineering	237,494
1	552000	Structures	63,126
1	553000	Generating & Electric Equipment	1,516,831
1	554XXX	Miscellaneous Other Power Generation Maint Exp	143,576
		TOTAL OTHER POWER GENERATION EXP	<u>22,233,684</u>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended October 31, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	52,568,040
1	556000	System Control & Load Dispatching	247,575
E-557	557XXX	Other Expense	13,408,372
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,223,987</u>
		TOTAL PRODUCTION OPERATING EXP	<u>117,633,868</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	760,183
1	561000	Load Dispatching	1,006,575
1	562000	Station Expense	173,495
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	154,841
1	565XXX	Transmission of Electricity by Others	5,714,585
1	566000	Miscellaneous Transmission Expense	733,547
1	567000	Rent	58,871
		MAINTENANCE	
1	568000	Supervision & Engineering	159,021
1	569000	Structures	175,510
1	570000	Station Equipment	270,409
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	458,852
1	572000	Underground Lines	1
1	573000	Service Miscellaneous	13,411
		TOTAL TRANSMISSION OPERATING EXP	<u>9,679,301</u>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,811,697
E-DEPX		Depreciation Expense-Transmission	6,353,949
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	388,548
99		Colstrip 3 AFUDC Reallocation Adj	0
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	5,314
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	19,537
99	407327	Colstrip Reg. Asset Amortization	856,204
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	(176,482)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	111,431
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	28,394
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	61,861
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	(1,991,703)
99	407434	EIM Deferred O&M	(159,283)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,741,959)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(556,353)
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	8,690,085
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,300,030</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>149,613,199</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,288,228
3	582000	Station Expense	216,157
3	583000	Overhead Line Expense	917,867
3	584000	Underground Line Expense	811,032
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,959
3	586000	Meter Expense	234,206
3	587000	Customer Installations Expense	272,869
3	588000	Miscellaneous Distribution Expense	1,796,734
3	589000	Rent	59,003
		MAINTENANCE:	
3	590000	Supervision & Engineering	489,574
3	591000	Structures	157,433
3	592000	Station Equipment	132,075
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	5,021,307
3	594000	Underground Lines	251,128
3	595000	Line Transformers	81,834
3	596000	Street Light & Signal System Maintenance Exp	16,395
3	597000	Meters	5,764
3	598000	Miscellaneous Distribution Expense	195,854
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,949,419</u>
E-DEPX		Depreciation Expense-Distribution	17,077,515
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,658,108
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,735,623</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,685,042</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	51,251
2	902000	Meter Reading Expenses	247,688
2	903XXX	Customer Records & Collection Expenses	2,770,932
2	904000	Uncollectible Accounts	2,248,609
2	905000	Misc Customer Accounts	56,052
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>5,374,532</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,391,054
2	909000	Advertising	305,465
2	910000	Misc Customer Service & Info Exp	87,433
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,783,952</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,980,694
4	921000	Office Supplies & Expenses	1,360,582
4	922000	Admin Exp Transferred--Credit	(31,688)
4	923000	Outside Services Employed	3,155,761
4	924000	Property Insurance Premium	522,625
4	925XXX	Injuries and Damages	1,167,842
4	926XXX	Employee Pensions and Benefits	7,995,818
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,961,858
4	930000	Miscellaneous General Expenses	2,067,039
4	931000	Rents	161,130
4	935000	Maintenance of General Plant	3,765,260
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>31,108,121</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,926,666
E-AMTX		Amortization Expense-General Plant - 303000	91,835
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,351,071
E-AMTX		Amortization Expense-General Plant - 390200, 3962	19,676
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(2,682,976)
99	407311	Regulatory Debit - AFUDC Amortization	651,536
99	407314	Regulatory Debit - FISERVE Amortization	212,667
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	(1,595,773)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,808,676
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>13,752,883</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>44,861,004</u>
		TOTAL EXPENSES BEFORE FIT	<u>246,317,729</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	65,581,033
E-FIT		FEDERAL INCOME TAX	3,192,997
E-FIT		DEFERRED FEDERAL INCOME TAX	3,388,427
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>59,166,182</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	39,750	492,881	532,631	36,650	323,527	360,177	3,100	169,354	172,454
1	456010	Other Electric Rev-Financial	0	(11,495,810)	(11,495,810)	0	(7,545,850)	(7,545,850)	0	(3,949,960)	(3,949,960)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,978,571	5,978,571	0	3,924,334	3,924,334	0	2,054,237	2,054,237
1	456016	Other Electric Rev-Resource Opt	0	3,004,578	3,004,578	0	1,972,205	1,972,205	0	1,032,373	1,032,373
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	192,014	192,014	0	126,038	126,038	0	65,976	65,976
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	206,208	206,208	0	135,355	135,355	0	70,853	70,853
1	456030	Other Electric Rev-Clearwater	(126,184)	1,270,884	1,144,700	0	834,208	834,208	(126,184)	436,676	310,492
1	456050	Other Electric Rev-Attachment Fees	1,539,205	132,721	1,671,926	1,371,181	87,118	1,458,299	168,024	45,603	213,627
1	456100	Transmission Revenue of Others	0	13,937,852	13,937,852	0	9,148,806	9,148,806	0	4,789,046	4,789,046
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	2,585,683	2,585,683	0	1,697,242	1,697,242	0	888,441	888,441
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	274,017	0	274,017	1,004,483	0	1,004,483	(730,466)	0	(730,466)
1	456329	Amortization Res Decoupling Deferral	(8,005,077)	0	(8,005,077)	(6,227,067)	0	(6,227,067)	(1,778,010)	0	(1,778,010)
1	456338	Non-res Decoupling Deferred Rev	11,863,818	0	11,863,818	10,565,299	0	10,565,299	1,298,519	0	1,298,519
1	456339	Amortization Non-res Decoupling	(8,481,012)	0	(8,481,012)	(7,094,512)	0	(7,094,512)	(1,386,500)	0	(1,386,500)
1	456380	Other Electric Revenue-Clearwater	320,578	0	320,578	0	0	0	320,578	0	320,578
1	456700	Other Electric Rev-Low Voltage	173,500	0	173,500	112,711	0	112,711	60,789	0	60,789
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	(1,632,025)	(1,632,025)	0	(1,071,261)	(1,071,261)	0	(560,764)	(560,764)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,632,025	1,632,025	0	1,071,261	1,071,261	0	560,764	560,764
1	456730	Other Elec Rev-Intraco Thermal	0	38,992,716	38,992,716	0	25,594,819	25,594,819	0	13,397,897	13,397,897
TOTAL ACCOUNT 456			(2,401,405)	59,305,638	56,904,233	(231,255)	38,928,220	38,696,965	(2,170,150)	20,377,418	18,207,268

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	113,828,769	113,828,769	0	74,717,204	74,717,204	0	39,111,565	39,111,565
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,775,941	1,775,941	0	1,165,728	1,165,728	0	610,213	610,213
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	10,493,889	0	10,493,889	0	0	0	10,493,889	0	10,493,889
1	555550	Non Monetary - Exchange Power	0	1,950,251	1,950,251	0	1,280,145	1,280,145	0	670,106	670,106
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,312,717	2,312,717	0	1,518,067	1,518,067	0	794,650	794,650
1	555710	Intercompany Purchase	0	2,583,286	2,583,286	0	1,695,669	1,695,669	0	887,617	887,617
TOTAL ACCOUNT 555			10,493,889	122,450,964	132,944,853	0	80,376,813	80,376,813	10,493,889	42,074,151	52,568,040

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,159	5,608,876	5,627,035	18,159	3,681,666	3,699,825	0	1,927,210	1,927,210
1	557010	Other Power Supply Expense - Financial	0	(13,512,665)	(13,512,665)	0	(8,869,713)	(8,869,713)	0	(4,642,952)	(4,642,952)
1	557018	Merchandise Processing Fee	0	57,303	57,303	0	37,614	37,614	0	19,689	19,689
1	557150	Fuel - Economic Dispatch	0	(7,736,408)	(7,736,408)	0	(5,078,178)	(5,078,178)	0	(2,658,230)	(2,658,230)
1	557160	Power Supply Expense - Miscellaneous	0	1,825	1,825	0	1,198	1,198	0	627	627
99	557161	Unbilled Add-Ons	(737,097)	0	(737,097)	(848,790)	0	(848,790)	111,693	0	111,693
1	557165	Other Resource Costs-CAISO Charges	0	149,889	149,889	0	98,387	98,387	0	51,502	51,502
1	557170	Broker Fees - Power	0	297,626	297,626	0	195,362	195,362	0	102,264	102,264
1	557171	REC Broker Fees	0	46,505	46,505	0	30,526	30,526	0	15,979	15,979
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	9,598,214	0	9,598,214	9,598,214	0	9,598,214	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	(10,692,974)	0	(10,692,974)	(10,692,974)	0	(10,692,974)	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	1,498,265	0	1,498,265	1,498,265	0	1,498,265	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,406,703)	0	(1,406,703)	(1,406,703)	0	(1,406,703)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	48,873	0	48,873	0	0	0	48,873	0	48,873
99	557390	Idaho PCA Amortization	(1,658,454)	0	(1,658,454)	0	0	0	(1,658,454)	0	(1,658,454)
1	557395	Optional Renewable Power Expense Offset	0	474	474	0	311	311	0	163	163
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,840,766	2,840,766	0	1,864,679	1,864,679	0	976,087	976,087
1	557711	Turbine Gas Bookout Offset	0	(2,840,766)	(2,840,766)	0	(1,864,679)	(1,864,679)	0	(976,087)	(976,087)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,534,424	57,534,424	0	37,765,596	37,765,596	0	19,768,828	19,768,828
TOTAL ACCOUNT 557			(2,263,846)	42,447,849	40,184,003	(1,087,138)	27,862,769	26,775,631	(1,176,708)	14,585,080	13,408,372

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	235,256	139,129	374,385	149,188	91,043	240,231	86,068	48,086	134,154
99	908600	Public Purpose Tariff Rider Expense Offset	32,936,817	0	32,936,817	22,689,599	0	22,689,599	10,247,218	0	10,247,218
99	908610	Limited Income Tax Refund Program	190,306	0	190,306	190,306	0	190,306	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	61,097	0	61,097	51,415	0	51,415	9,682	0	9,682
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,423,476	139,129	33,562,605	23,080,508	91,043	23,171,551	10,342,968	48,086	10,391,054

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.438%	34.562%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: E-INT-12A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.886%	4.886%
	Total Weighted Cost		2.645%	2.645%
E-APL	Net Rate Base	2,610,634,041	1,761,626,053	849,007,988
	Interest Deduction for FIT Calculation	69,051,270	46,595,009	22,456,261
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	942,582,838	630,684,076	311,898,762
E-OPS	Less: Operating & Maintenance Expense	539,627,951	353,098,758	186,529,193
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	128,996,939	86,365,272	42,631,667
E-OTX	Less: Taxes Other than FIT	85,639,468	68,482,599	17,156,869
	Net Operating Income Before FIT	188,318,480	122,737,447	65,581,033
E-INT	Less: Interest Expense	69,051,270	46,595,009	22,456,261
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(58,753)	0	(58,753)
E-SCM	Plus: Schedule M Adjustments	(96,234,335)	(68,373,063)	(27,861,272)
	Taxable Net Operating Income	22,974,122	7,769,375	15,204,747
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,824,566	1,631,569	3,192,997
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,824,566	1,631,569	3,192,997
E-DTE	Deferred FIT	12,093,849	8,705,422	3,388,427
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	16,433,627	10,018,776	6,414,851

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	70,025,411	91,901,993	161,927,404	46,906,533	61,999,914	108,906,447	23,118,878	29,902,079	53,020,957
12	997001 Contributions In Aid of Construction	0	4,498,644	4,498,644	0	3,044,727	3,044,727	0	1,453,917	1,453,917
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	2,812,625	2,812,625	0	1,903,613	1,903,613	0	909,012	909,012
99	997007 Idaho PCA	(1,609,581)	0	(1,609,581)	0	0	0	(1,609,581)	0	(1,609,581)
12	997009 Rathdrum Turbine Lease	0	(8,455)	(8,455)	0	(5,722)	(5,722)	0	(2,733)	(2,733)
12	997016 Redemption Expense Amortization	0	940,265	940,265	0	636,381	636,381	0	303,884	303,884
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	7,749,893	0	7,749,893	4,093,323	0	4,093,323	3,656,570	0	3,656,570
12	997020 FAS87 Current Pension Accrual	0	(10,002,728)	(10,002,728)	0	(6,769,946)	(6,769,946)	0	(3,232,782)	(3,232,782)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	6,997,411	6,997,411	0	4,735,918	4,735,918	0	2,261,493	2,261,493
99	997031 Decoupling Mechanism	4,348,254	0	4,348,254	1,751,797	0	1,751,797	2,596,457	0	2,596,457
12	997032 Interest Rate Swaps	0	(21,091,469)	(21,091,469)	0	(14,274,917)	(14,274,917)	0	(6,816,552)	(6,816,552)
99	997033 BPA Residential Exchange	(734,617)	0	(734,617)	547,453	0	547,453	(1,282,070)	0	(1,282,070)
99	997034 Montana Hydro Settlement	5,077,333	0	5,077,333	3,330,689	0	3,330,689	1,746,644	0	1,746,644
99	997035 Leases	0	85,021	85,021	0	58,825	58,825	0	26,196	26,196
99	997043 Washington Deferred Power Costs	(1,376,567)	0	(1,376,567)	(1,376,567)	0	(1,376,567)	0	0	0
12	997044 Non-Monetary Power Costs	0	1,950,251	1,950,251	0	1,319,949	1,319,949	0	630,302	630,302
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	(11,836,847)	(11,836,847)	0	(8,011,296)	(8,011,296)	0	(3,825,551)	(3,825,551)
12	997049 Tax Depreciation	0	(193,567,007)	(193,567,007)	0	(131,008,086)	(131,008,086)	0	(62,558,921)	(62,558,921)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,253	0	78,253	72,939	0	72,939	5,314	0	5,314
99	997059 Spokane River Relicensing PME	71,062	0	71,062	46,316	0	46,316	24,746	0	24,746
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	180,512	884,086	1,064,598	152,118	598,358	750,476	28,394	285,728	314,122
99	997065 Amortization - Unbilled Revenue Add-Ins	(992,812)	0	(992,812)	(1,407,249)	0	(1,407,249)	414,437	0	414,437
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	1,193,526	1,193,526	0	807,790	807,790	0	385,736	385,736
12	997081 Deferred Compensation	0	249,064	249,064	0	168,569	168,569	0	80,495	80,495
4	997082 Meal Disallowances	0	445,896	445,896	0	308,511	308,511	0	137,385	137,385
12	997083 Paid Time Off	0	1,075,086	1,075,086	0	727,629	727,629	0	347,457	347,457
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(732,835)	0	(732,835)	0	0	0	(732,835)	0	(732,835)
99	997095 WA REC Deferral	91,562	0	91,562	91,562	0	91,562	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,145	22,145	0	10,575	10,575
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(34,757)	(34,757)	0	(23,524)	(23,524)	0	(11,233)	(11,233)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(37,979,513)	(37,979,513)	0	(25,704,914)	(25,704,914)	0	(12,274,599)	(12,274,599)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	111,431	0	111,431	0	0	0	111,431	0	111,431
99	997104 Spokane River TDG	19,537	0	19,537	0	0	0	19,537	0	19,537
99	997107 MDM System	(14,543,278)	0	(14,543,278)	(14,543,278)	0	(14,543,278)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>		<b>E-SCM-12A</b>
For Twelve Months Ended October 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(3,856,403)	0	(3,856,403)	(897,445)	0	(897,445)	(2,958,958)	0	(2,958,958)
99	997110	FISERVE	159,462	0	159,462	29,317	0	29,317	130,145	0	130,145
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,757)	(164,757)	0	(78,674)	(78,674)
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	313,181	313,181	0	149,550	149,550
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	(4,852,804)	0	(4,852,804)	(2,502,947)	0	(2,502,947)	(2,349,857)	0	(2,349,857)
99	997119	AFUDC Tax CPI	0	8,948,266	8,948,266	0	6,056,276	6,056,276	0	2,891,990	2,891,990
99	997120	Transportation Tax Disallowance	0	98,171	98,171	0	66,443	66,443	0	31,728	31,728
99	997123	EIM Deferred O&M	(159,283)	0	(159,283)	0	0	0	(159,283)	0	(159,283)
99	997124	Colstrip Recovery Offset	595,186	0	595,186	595,186	0	595,186	0	0	0
99	997125	COVID-19	(4,056,476)	0	(4,056,476)	(2,460,703)	0	(2,460,703)	(1,595,773)	0	(1,595,773)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>55,954,116</b>	<b>(152,188,451)</b>	<b>(96,234,335)</b>	<b>34,821,870</b>	<b>(103,194,933)</b>	<b>(68,373,063)</b>	<b>21,132,246</b>	<b>(48,993,518)</b>	<b>(27,861,272)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.681%	32.319%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	8,479,837	8,479,837	0	5,739,238	5,739,238	0	2,740,599	2,740,599
99	410100	Deferred Federal Income Tax Expense - Washin	3,361,800	0	3,361,800	3,361,800	0	3,361,800	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	840,894	0	840,894	0	0	0	840,894	0	840,894
	410100	Total	4,202,694	8,479,837	12,682,531	3,361,800	5,739,238	9,101,038	840,894	2,740,599	3,581,493
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(328,085)	(328,085)	0	(222,051)	(222,051)	0	(106,034)	(106,034)
99	411100	Deferred Federal Income Tax Expense - Washin	(173,565)	0	(173,565)	(173,565)	0	(173,565)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(87,032)	0	(87,032)	0	0	0	(87,032)	0	(87,032)
	411100	Total	(260,597)	(328,085)	(588,682)	(173,565)	(222,051)	(395,616)	(87,032)	(106,034)	(193,066)
Total Deferred Federal Income Tax Expense			3,942,097	8,151,752	12,093,849	3,188,235	5,517,187	8,705,422	753,862	2,634,565	3,388,427

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.681%	32.319%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	35,820	35,820	0	23,512	23,512	0	12,308	12,308
1	408140	State Kwh Generation Tax	0	1,328,437	1,328,437	0	871,986	871,986	0	456,451	456,451
1	408150	R&P Property Tax--Production	0	17,843,343	17,843,343	0	11,712,370	11,712,370	0	6,130,973	6,130,973
1	408180	R&P Property Tax--Transmission	0	6,302,949	6,302,949	0	4,137,256	4,137,256	0	2,165,693	2,165,693
1	409100	State Income Tax--Montana & Oregon	0	(219,267)	(219,267)	0	(143,927)	(143,927)	0	(75,340)	(75,340)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,291,282</b>	<b>25,291,282</b>	<b>0</b>	<b>16,601,197</b>	<b>16,601,197</b>	<b>0</b>	<b>8,690,085</b>	<b>8,690,085</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,783,351	0	21,783,351	21,783,351	0	21,783,351	0	0	0
99	408120	Municipal Occupation & License Tax	21,997,834	0	21,997,834	18,487,598	0	18,487,598	3,510,236	0	3,510,236
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	10,814,241	0	10,814,241	7,533,393	0	7,533,393	3,280,848	0	3,280,848
99	409100	State Income Tax--Idaho	(74,516)	0	(74,516)	0	0	0	(74,516)	0	(74,516)
99	411410	State Income Tax--Idaho ITC Deferred	(32,541)	0	(32,541)	0	0	0	(32,541)	0	(32,541)
99	411420	State Income Tax--Idaho ITC Amortization	(26,212)	0	(26,212)	0	0	0	(26,212)	0	(26,212)
<b>TOTAL DISTRIBUTION</b>			<b>54,462,450</b>	<b>0</b>	<b>54,462,450</b>	<b>47,804,342</b>	<b>0</b>	<b>47,804,342</b>	<b>6,658,108</b>	<b>0</b>	<b>6,658,108</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	856,195	5,029,541	5,885,736	597,171	3,479,889	4,077,060	259,024	1,549,652	1,808,676
<b>TOTAL A&amp;G</b>			<b>856,195</b>	<b>5,029,541</b>	<b>5,885,736</b>	<b>597,171</b>	<b>3,479,889</b>	<b>4,077,060</b>	<b>259,024</b>	<b>1,549,652</b>	<b>1,808,676</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,318,645</b>	<b>30,320,823</b>	<b>85,639,468</b>	<b>48,401,513</b>	<b>20,081,086</b>	<b>68,482,599</b>	<b>6,917,132</b>	<b>10,239,737</b>	<b>17,156,869</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,883,333	7,883,333	0	5,174,620	5,174,620	0	2,708,713	2,708,713
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	1,102,917	1,102,917	0	723,955	723,955	0	378,962	378,962
1	182381	CDA Settlement Past Storage	0	29,801,053	29,801,053	0	19,561,411	19,561,411	0	10,239,642	10,239,642
1	302000	Franchises & Consents	359,394	44,049,218	44,408,612	359,394	28,913,907	29,273,301	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	333,027	14,909,794	15,242,821	333,027	9,940,997	10,274,024	0	4,968,797	4,968,797
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	107,123	102,382,799	102,489,922	77,666	70,837,635	70,915,301	29,457	31,545,164	31,574,621
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	95,745	95,745	0	66,245	66,245	0	29,500	29,500
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	20,403,040	20,403,040	0	14,116,659	14,116,659	0	6,286,381	6,286,381
4	303121	Misc Intangible Plant-AMI Software	15,259,944	972,386	16,232,330	15,259,944	672,784	15,932,728	0	299,602	299,602
		TOTAL INTANGIBLE PLANT	16,059,488	294,003,656	310,063,144	16,030,031	200,032,401	216,062,432	29,457	93,971,255	94,000,712
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,780,238	3,780,238	0	2,481,348	2,481,348	0	1,298,890	1,298,890
1	311XXX	Structures & Improvements	111,147,989	28,590,053	139,738,042	72,635,926	18,766,511	91,402,437	38,512,063	9,823,542	48,335,605
1	312000	Boiler Plant	146,059,181	46,686,188	192,745,369	95,451,386	30,644,814	126,096,200	50,607,795	16,041,374	66,649,169
1	313000	Generators	162,625	0	162,625	106,758	0	106,758	55,867	0	55,867
1	314000	Turbogenerator Units	38,725,653	18,667,727	57,393,380	25,306,784	12,253,496	37,560,280	13,418,869	6,414,231	19,833,100
1	315000	Accessory Electric Equipment	17,609,846	12,316,524	29,926,370	11,508,657	8,084,566	19,593,223	6,101,189	4,231,958	10,333,147
1	316000	Miscellaneous Power Plant Equipment	14,251,578	2,521,966	16,773,544	9,313,915	1,655,418	10,969,333	4,937,663	866,548	5,804,211
		TOTAL STEAM PRODUCTION PLANT	327,956,872	112,562,696	440,519,568	214,323,426	73,886,153	288,209,579	113,633,446	38,676,543	152,309,989
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,267,730	64,267,730	0	42,185,338	42,185,338	0	22,082,392	22,082,392
1	331XXX	Structures & Improvements	0	96,442,007	96,442,007	0	63,304,533	63,304,533	0	33,137,474	33,137,474
1	332XXX	Reservoirs, Dams, & Waterways	0	194,177,663	194,177,663	0	127,458,218	127,458,218	0	66,719,445	66,719,445
1	333000	Waterwheels, Turbines, & Generators	0	235,417,977	235,417,977	0	154,528,360	154,528,360	0	80,889,617	80,889,617
1	334000	Accessory Electric Equipment	0	72,655,629	72,655,629	0	47,691,155	47,691,155	0	24,964,474	24,964,474
1	335XXX	Miscellaneous Power Plant Equipment	0	14,538,097	14,538,097	0	9,542,807	9,542,807	0	4,995,290	4,995,290
1	336000	Roads, Railroads, & Bridges	0	3,736,671	3,736,671	0	2,452,751	2,452,751	0	1,283,920	1,283,920
		TOTAL HYDRAULIC PRODUCTION PLANT	0	681,235,774	681,235,774	0	447,163,162	447,163,162	0	234,072,612	234,072,612
		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	17,167,754	17,167,754	0	11,268,914	11,268,914	0	5,898,840	5,898,840
1	342000	Fuel Holders, Producers, & Accessories	0	21,353,337	21,353,337	0	14,016,330	14,016,330	0	7,337,007	7,337,007
1	343000	Prime Movers	0	23,507,458	23,507,458	0	15,430,295	15,430,295	0	8,077,163	8,077,163
1	344000	Generators	0	221,852,893	221,852,893	0	145,624,239	145,624,239	0	76,228,654	76,228,654
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	22,352,660	22,352,660	0	14,672,286	14,672,286	0	7,680,374	7,680,374
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	1,671,004	1,671,004	0	1,096,847	1,096,847	0	574,157	574,157
		TOTAL OTHER PRODUCTION PLANT	0	309,015,635	309,015,635	0	202,837,862	202,837,862	0	106,177,773	106,177,773
		TOTAL PRODUCTION PLANT	327,956,872	1,102,814,105	1,430,770,977	214,323,426	723,887,177	938,210,603	113,633,446	378,926,928	492,560,374

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

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,413,173	30,041,531	410,632	19,306,807	19,717,439	217,726	10,106,366	10,324,092
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	19,377	26,619,365	26,638,742	10,018	17,472,951	17,482,969	9,359	9,146,414	9,155,773
1	353XXX	Station Equipment	12,096,821	276,988,812	289,085,633	7,901,672	181,815,456	189,717,128	4,195,149	95,173,356	99,368,505
1	354000	Towers & Fixtures	16,020,238	1,167,384	17,187,622	10,469,305	766,271	11,235,576	5,550,933	401,113	5,952,046
1	355000	Poles & Fixtures	4,697	285,664,837	285,669,534	2,820	187,510,399	187,513,219	1,877	98,154,438	98,156,315
1	356000	Overhead Conductors & Devices	12,549,088	148,376,421	160,925,509	8,200,386	97,394,283	105,594,669	4,348,702	50,982,138	55,330,840
1	357000	Underground Conduit	0	3,188,443	3,188,443	0	2,092,894	2,092,894	0	1,095,549	1,095,549
1	358000	Underground Conductors & Devices	0	2,537,853	2,537,853	0	1,665,847	1,665,847	0	872,006	872,006
1	359000	Roads & Trails	78,834	2,029,464	2,108,298	51,518	1,332,140	1,383,658	27,316	697,324	724,640
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,397,413</b>	<b>775,985,752</b>	<b>817,383,165</b>	<b>27,046,351</b>	<b>509,357,048</b>	<b>536,403,399</b>	<b>14,351,062</b>	<b>266,628,704</b>	<b>280,979,766</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,868,026	0	7,868,026	6,397,472	0	6,397,472	1,470,554	0	1,470,554
99	360400	Land Easements	3,711,859	0	3,711,859	1,228,363	0	1,228,363	2,483,496	0	2,483,496
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,356,696	0	34,356,696	27,354,075	0	27,354,075	7,002,621	0	7,002,621
3	362000	Station Equipment	147,758,946	3,071,407	150,830,353	99,760,273	2,025,593	101,785,866	47,998,673	1,045,814	49,044,487
99	363000	Energy Storage Equipment	2,483,340	0	2,483,340	2,483,340	0	2,483,340	0	0	0
99	364000	Poles, Towers, & Fixtures	443,813,291	0	443,813,291	289,956,820	0	289,956,820	153,856,471	0	153,856,471
99	365000	Overhead Conductors & Devices	285,803,503	0	285,803,503	183,139,186	0	183,139,186	102,664,317	0	102,664,317
99	366000	Underground Conduit	125,658,434	0	125,658,434	81,792,897	0	81,792,897	43,865,537	0	43,865,537
99	367000	Underground Conductors & Devices	223,130,353	0	223,130,353	148,136,948	0	148,136,948	74,993,405	0	74,993,405
99	368000	Line Transformers	285,345,113	0	285,345,113	197,125,050	0	197,125,050	88,220,063	0	88,220,063
99	369XXX	Services	183,103,325	0	183,103,325	120,502,023	0	120,502,023	62,601,302	0	62,601,302
99	371XXX	Installations on Customers' Premises	2,092,234	0	2,092,234	2,092,234	0	2,092,234	0	0	0
99	370XXX	Meters	77,761,022	0	77,761,022	53,928,385	0	53,928,385	23,832,637	0	23,832,637
99	373XXX	Street Light & Signal Systems	66,857,932	0	66,857,932	43,248,300	0	43,248,300	23,609,632	0	23,609,632
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,890,111,924</b>	<b>3,071,407</b>	<b>1,893,183,331</b>	<b>1,257,145,366</b>	<b>2,025,593</b>	<b>1,259,170,959</b>	<b>632,966,558</b>	<b>1,045,814</b>	<b>634,012,372</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,782,251	10,291,278	808,699	6,076,352	6,885,051	700,328	2,705,899	3,406,227
4	390XXX	Structures & Improvements	19,123,521	100,553,728	119,677,249	10,516,632	69,572,119	80,088,751	8,606,889	30,981,609	39,588,498
4	391XXX	Office Furniture & Equipment	4,362,507	62,972,460	67,334,967	4,335,469	43,570,015	47,905,484	27,038	19,402,445	19,429,483
4	392XXX	Transportation Equipment	36,926,328	24,361,754	61,288,082	25,848,882	16,855,654	42,704,536	11,077,446	7,506,100	18,583,546
4	393000	Stores Equipment	441,927	3,758,647	4,200,574	264,387	2,600,570	2,864,957	177,540	1,158,077	1,335,617
4	394000	Tools, Shop & Garage Equipment	1,651,782	14,508,593	16,160,375	705,716	10,038,350	10,744,066	946,066	4,470,243	5,416,309
4	394100	Electric Charging Stations	0	116,857	116,857	0	80,852	80,852	0	36,005	36,005
4	395XXX	Laboratory Equipment	355,732	2,518,565	2,874,297	342,152	1,742,570	2,084,722	13,580	775,995	789,575
4	396XXX	Power Operated Equipment	24,032,324	9,257,138	33,289,462	14,210,521	6,404,921	20,615,442	9,821,803	2,852,217	12,674,020
4	397XXX	Communications Equipment	28,546,621	78,917,311	107,463,932	19,521,910	54,602,098	74,124,008	9,024,711	24,315,213	33,339,924
4	398000	Miscellaneous Equipment	13,474	698,864	712,338	0	483,537	483,537	13,474	215,327	228,801
<b>TOTAL GENERAL PLANT</b>			<b>116,963,243</b>	<b>306,446,168</b>	<b>423,409,411</b>	<b>76,554,368</b>	<b>212,027,038</b>	<b>288,581,406</b>	<b>40,408,875</b>	<b>94,419,130</b>	<b>134,828,005</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,392,488,940</b>	<b>2,482,321,088</b>	<b>4,874,810,028</b>	<b>1,591,099,542</b>	<b>1,647,329,257</b>	<b>3,238,428,799</b>	<b>801,389,398</b>	<b>834,991,831</b>	<b>1,636,381,229</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(247,082,600)	(71,959,194)	(319,041,794)	(160,460,379)	(47,234,015)	(207,694,394)	(86,622,221)	(24,725,179)	(111,347,400)
E-ADEP		Hydro Production Plant	0	(149,302,157)	(149,302,157)	0	(98,001,936)	(98,001,936)	0	(51,300,221)	(51,300,221)
E-ADEP		Other Production Plant	0	(142,197,248)	(142,197,248)	0	(93,338,274)	(93,338,274)	0	(48,858,974)	(48,858,974)
E-ADEP		Transmission Plant	(24,334,702)	(209,844,755)	(234,179,457)	(15,395,816)	(137,742,097)	(153,137,913)	(8,938,886)	(72,102,658)	(81,041,544)
E-ADEP		Distribution Plant	(601,813,174)	(272,982)	(602,086,156)	(364,891,243)	(180,032)	(365,071,275)	(236,921,931)	(92,950)	(237,014,881)
E-ADEP		General Plant	(42,313,978)	(100,752,815)	(143,066,793)	(25,750,983)	(69,709,866)	(95,460,849)	(16,562,995)	(31,042,949)	(47,605,944)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(915,544,454)</b>	<b>(674,329,151)</b>	<b>(1,589,873,605)</b>	<b>(566,498,421)</b>	<b>(446,206,220)</b>	<b>(1,012,704,641)</b>	<b>(349,046,033)</b>	<b>(228,122,931)</b>	<b>(577,168,964)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,350,291)	(15,350,291)	0	(10,075,931)	(10,075,931)	0	(5,274,360)	(5,274,360)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(257,740)	0	(257,740)	(257,740)	0	(257,740)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,837,812)	(2,837,812)	0	(1,960,176)	(1,960,176)	0	(877,636)	(877,636)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,670,177)	(77,394,975)	(82,065,152)	(4,641,442)	(53,548,809)	(58,190,251)	(28,735)	(23,846,166)	(23,874,901)
E-AAAMT		General Plant - 390200, 396200	0	(208,507)	(208,507)	0	(144,264)	(144,264)	0	(64,243)	(64,243)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(4,927,917)</b>	<b>(95,791,585)</b>	<b>(100,719,502)</b>	<b>(4,899,182)</b>	<b>(65,729,180)</b>	<b>(70,628,362)</b>	<b>(28,735)</b>	<b>(30,062,405)</b>	<b>(30,091,140)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(920,472,371)</b>	<b>(770,120,736)</b>	<b>(1,690,593,107)</b>	<b>(571,397,603)</b>	<b>(511,935,400)</b>	<b>(1,083,333,003)</b>	<b>(349,074,768)</b>	<b>(258,185,336)</b>	<b>(607,260,104)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,472,016,569</b>	<b>1,712,200,352</b>	<b>3,184,216,921</b>	<b>1,019,701,939</b>	<b>1,135,393,857</b>	<b>2,155,095,796</b>	<b>452,314,630</b>	<b>576,806,495</b>	<b>1,029,121,125</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	131,188	131,188	0	86,112	86,112	0	45,076	45,076
12		ADFIT - Electric Plant In Service (282900)	0	(557,424,745)	(557,424,745)	0	(377,270,642)	(377,270,642)	0	(180,154,103)	(180,154,103)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,068,913)	(60,068,913)	0	(41,561,080)	(41,561,080)	0	(18,507,833)	(18,507,833)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,669,390)	(1,669,390)	0	(1,155,034)	(1,155,034)	0	(514,356)	(514,356)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(17,907)	(17,907)	0	(12,390)	(12,390)	0	(5,517)	(5,517)
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	(6,258,221)	(6,258,221)	0	(4,107,896)	(4,107,896)	0	(2,150,325)	(2,150,325)
1		ADFIT - CDA Settlement Costs (283333)	0	258,399	258,399	0	169,613	169,613	0	88,786	88,786
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,121,149)	(1,121,149)	0	(758,805)	(758,805)	0	(362,344)	(362,344)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(626,170,738)</b>	<b>(626,170,738)</b>	<b>0</b>	<b>(424,610,122)</b>	<b>(424,610,122)</b>	<b>0</b>	<b>(201,560,616)</b>	<b>(201,560,616)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,472,016,569</b>	<b>1,086,029,614</b>	<b>2,558,046,183</b>	<b>1,019,701,939</b>	<b>710,783,735</b>	<b>1,730,485,674</b>	<b>452,314,630</b>	<b>375,245,879</b>	<b>827,560,509</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.950%	34.050%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.681%	32.319%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,472,016,569	1,086,029,614	2,558,046,183	#####	710,783,735	1,730,485,674	452,314,630	375,245,879	827,560,509	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	5,616,571	27,298,972	32,915,543	4,449,147	18,887,886	23,337,033	1,167,424	8,411,086	9,578,510	
4	Accumulated Amortization - AFUDC (182318)	(848,088)	(3,618,857)	(4,466,945)	(656,954)	(2,503,851)	(3,160,805)	(191,134)	(1,115,006)	(1,306,140)	
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)	(3,301,563)	0	(3,301,563)	(1,058,094)	0	(1,058,094)	(2,243,469)	0	(2,243,469)	
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)	1,916,962	0	1,916,962	0	0	0	1,916,962	0	1,916,962	
99	ADFIT - Boulder Park Disallowed (190040)	143,438	0	143,438	0	0	0	143,438	0	143,438	
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)	88,735	0	88,735	88,735	0	88,735	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(17,249,129)	0	(17,249,129)	(17,249,129)	0	(17,249,129)	0	0	0	
99	CDA Lake Settlement - ID (186382)	13,014	0	13,014	0	0	0	13,014	0	13,014	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(21,368)	0	(21,368)	(18,635)	0	(18,635)	(2,733)	0	(2,733)	
99	CDA CDR Fund - Direct (182324)	6,455	0	6,455	6,455	0	6,455	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	44,984	0	44,984	42,548	0	42,548	2,436	0	2,436	
99	ADFIT - Spokane River Relicensing (283322)	(9,430)	0	(9,430)	(8,922)	0	(8,922)	(508)	0	(508)	
99	Spokane River PM&Es (182323)	38,360	0	38,360	27,018	0	27,018	11,342	0	11,342	
99	ADFIT - Spokane River PM&Es (283323)	(8,070)	0	(8,070)	(5,688)	0	(5,688)	(2,382)	0	(2,382)	
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)	(2,197,499)	(6,851)	(2,204,350)	(875,541)	(4,740)	(880,281)	(1,321,958)	(2,111)	(1,324,069)	
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)	(11,654,568)	0	(11,654,568)	(6,003,646)	0	(6,003,646)	(5,650,922)	0	(5,650,922)	
99	Colstrip-Regulatory Asset (182327)	5,897,545	0	5,897,545	3,063,677	0	3,063,677	2,833,868	0	2,833,868	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,158,909	0	2,158,909	1,235,572	0	1,235,572	923,337	0	923,337	
99	Colstrip Reg Asset ADFIT (283376)	(957,448)	0	(957,448)	(625,692)	0	(625,692)	(331,756)	0	(331,756)	
99	Colstrip ARO (317000P)	16,349,609	0	16,349,609	10,684,470	0	10,684,470	5,665,139	0	5,665,139	
99	Colstrip ARO A/D (317000A)	(1,376,338)	0	(1,376,338)	(899,437)	0	(899,437)	(476,901)	0	(476,901)	
99	Colstrip ARO Liability (230027)	(17,560,466)	0	(17,560,466)	(11,475,765)	0	(11,475,765)	(6,084,701)	0	(6,084,701)	
99	Colstrip ARO ADFIT (190376)	3,687,698	0	3,687,698	2,409,911	0	2,409,911	1,277,787	0	1,277,787	
99	Colstrip ARO ADFIT (283377)	(2,833,850)	0	(2,833,850)	(1,851,921)	0	(1,851,921)	(981,929)	0	(981,929)	
99	Customer Deposits (235199)	(1,991,635)	0	(1,991,635)	(1,991,635)	0	(1,991,635)	0	0	0	
C-WKC	Working Capital	52,035,770	0	52,035,770	34,363,611	0	34,363,611	17,672,159	0	17,672,159	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	28,914,594	23,673,264	52,587,858	14,761,084	16,379,295	31,140,379	14,153,510	7,293,969	21,447,479	
	NET RATE BASE	1,500,931,163	1,109,702,878	2,610,634,041	#####	727,163,030	1,761,626,053	466,468,140	382,539,848	849,007,988	

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-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	3,193,720				3,193,720	3,193,720		2,096,358	2,096,358		1,097,362	1,097,362		
	Steam (ED-ID)	4,237,967			4,237,967		4,237,967				4,237,967		4,237,967		
	Steam (ED-WA)	8,334,943			8,334,943		8,334,943	8,334,943		8,334,943			8,334,943		
1	Hydro (ED-AN)	14,058,303				14,058,303	14,058,303		9,227,870	9,227,870		4,830,433	4,830,433		
1	Other (ED-AN)	10,610,987				10,610,987	10,610,987		6,965,052	6,965,052		3,645,935	3,645,935		
<b>Total Electric Production</b>		<b>40,435,920</b>	<b>40,435,920</b>			<b>12,572,910</b>	<b>27,863,010</b>	<b>40,435,920</b>	<b>8,334,943</b>	<b>18,289,280</b>	<b>26,624,223</b>	<b>4,237,967</b>	<b>9,573,730</b>	<b>13,811,697</b>	
<b>Electric Transmission</b>															
1	ED-AN	15,618,824	15,618,824				15,618,824	15,618,824		10,252,196	10,252,196		5,366,628	5,366,628	
	ED-ID	987,321	987,321			987,321		987,321				987,321		987,321	
	ED-WA	508,572	508,572			508,572		508,572	508,572		508,572			508,572	
<b>Total Electric Transmissic</b>		<b>17,114,717</b>	<b>17,114,717</b>			<b>1,495,893</b>	<b>15,618,824</b>	<b>17,114,717</b>	<b>508,572</b>	<b>10,252,196</b>	<b>10,760,768</b>	<b>987,321</b>	<b>5,366,628</b>	<b>6,353,949</b>	
<b>Electric Distribution</b>															
3	ED-AN	79,840	79,840				79,840	79,840		52,654	52,654		27,186	27,186	
	ED-ID	17,050,329	17,050,329			17,050,329		17,050,329				17,050,329		17,050,329	
	ED-WA	32,368,870	32,368,870			32,368,870		32,368,870	32,368,870		32,368,870			32,368,870	
<b>Total Electric Distribution</b>		<b>49,499,039</b>	<b>49,499,039</b>			<b>49,419,199</b>	<b>79,840</b>	<b>49,499,039</b>	<b>32,368,870</b>	<b>52,654</b>	<b>32,421,524</b>	<b>17,050,329</b>	<b>27,186</b>	<b>17,077,515</b>	
<b>Gas Underground Storage</b>															
	GD-AN	620,724		620,724											
	GD-OR	115,757				115,757		115,757							
<b>Total Gas Underground St</b>		<b>736,481</b>		<b>620,724</b>		<b>115,757</b>		<b>736,481</b>							
<b>Gas Distribution</b>															
	GD-AN	57,369		57,369											
	GD-ID	6,078,393		6,078,393											
	GD-WA	13,358,939		13,358,939											
	GD-OR	9,105,313				9,105,313		9,105,313							
<b>Total Gas Distribution</b>		<b>28,600,014</b>		<b>19,494,701</b>		<b>9,105,313</b>		<b>28,600,014</b>							
<b>General Plant</b>															
4	ED-AN	2,911,803	2,911,803				2,911,803	2,911,803		2,014,647	2,014,647		897,156	897,156	
	ED-ID	471,398	471,398			471,398		471,398				471,398		471,398	
	ED-WA	908,237	908,237			908,237		908,237	908,237		908,237			908,237	
7,4	CD-AA	23,439,525	16,366,180	4,894,407	2,178,938		16,366,180	16,366,180		11,323,596	11,323,596		5,042,584	5,042,584	
9,4	CD-AN	623,886	482,370	141,516			482,370	482,370		333,747	333,747		148,623	148,623	
9	CD-ID	474,546	366,905	107,641		366,905		366,905				366,905		366,905	
9	CD-WA	2,088,180	1,614,518	473,662		1,614,518		1,614,518	1,614,518		1,614,518			1,614,518	
8	GD-AA	375,662		259,327	116,335										
	GD-AN	31,902		31,902											
	GD-ID	36,591		36,591											
	GD-WA	1,129,835		1,129,835											
	GD-OR	219,148			219,148			219,148							
<b>Total General Plant</b>		<b>32,710,713</b>	<b>23,121,411</b>	<b>7,074,881</b>	<b>2,514,421</b>		<b>3,361,058</b>	<b>19,760,353</b>	<b>23,121,411</b>	<b>2,522,755</b>	<b>13,671,990</b>	<b>16,194,745</b>	<b>838,303</b>	<b>6,088,363</b>	<b>6,926,666</b>
<b>Total Depreciation Expen</b>		<b>169,096,884</b>	<b>130,171,087</b>	<b>27,190,306</b>	<b>11,735,491</b>		<b>66,849,060</b>	<b>63,322,027</b>	<b>130,171,087</b>	<b>43,735,140</b>	<b>42,266,120</b>	<b>86,001,260</b>	<b>23,113,920</b>	<b>21,055,907</b>	<b>44,169,827</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	65.950%	34.050%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	901,985	901,985		901,985	901,985		592,063	592,063		309,922	309,922		
1	Misc Intangible Plt (30300)	ED-AN	228,830	228,830		228,830	228,830		150,204	150,204		78,626	78,626		
<b>Total Production/Transmission</b>			<b>1,130,815</b>	<b>1,130,815</b>		<b>1,130,815</b>	<b>1,130,815</b>		<b>742,267</b>	<b>742,267</b>		<b>388,548</b>	<b>388,548</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	3,204	3,204		3,204	3,204		3,204	3,204					
<b>Total Distribution</b>			<b>27,357</b>	<b>27,357</b>		<b>27,357</b>	<b>27,357</b>		<b>27,357</b>	<b>27,357</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	414,864	289,670	86,628	38,566	289,670	289,670		200,420	200,420		89,250	89,250	
9,1		CD-AN	9,730	7,523	2,207		7,523	7,523		4,938	4,938		2,585	2,585	
		GD-ID	14,507		14,507										
		GD-WA	24,820		24,820										
		GD-OR	6,885			6,885									
<b>Total General Plant - 303000</b>			<b>470,806</b>	<b>297,193</b>	<b>128,162</b>	<b>45,451</b>	<b>297,193</b>	<b>297,193</b>		<b>205,358</b>	<b>205,358</b>		<b>91,835</b>	<b>91,835</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	34,274,434	23,931,439	7,156,844	3,186,151	23,931,439	23,931,439		16,557,923	16,557,923		7,373,516	7,373,516	
9,4		CD-AN	96,785	74,831	21,954		74,831	74,831		51,775	51,775		23,056	23,056	
9,4		CD-ID	6,492	5,019	1,473		5,019	5,019				5,019	5,019		
9,4		CD-WA	3,758,552	2,906,000	852,552		2,906,000	2,906,000	2,906,000					0	
4		ED-AN	3,081,829	3,081,829			3,081,829	3,081,829		2,132,287	2,132,287		949,542	949,542	
		ED-ID	(62)	(62)			(62)	(62)				(62)	(62)		
		ED-WA	238,037	238,037			238,037	238,037	238,037						
8		GD-AA	77,939		53,803	24,136									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>41,534,006</b>	<b>30,237,093</b>	<b>8,086,626</b>	<b>3,210,287</b>	<b>3,148,994</b>	<b>27,088,099</b>	<b>30,237,093</b>	<b>3,144,037</b>	<b>18,741,985</b>	<b>21,886,022</b>	<b>4,957</b>	<b>8,346,114</b>	<b>8,351,071</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	(39)	(27)	(8)	(4)	(27)	(27)		(19)	(19)		(8)	(8)	
4		ED-AN	63,887	63,887			63,887	63,887		44,203	44,203		19,684	19,684	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>63,848</b>	<b>63,860</b>	<b>(8)</b>	<b>(4)</b>	<b>63,860</b>	<b>63,860</b>		<b>44,184</b>	<b>44,184</b>		<b>19,676</b>	<b>19,676</b>	
<b>Total Amortization Expense</b>			<b>43,226,832</b>	<b>31,756,318</b>	<b>8,214,780</b>	<b>3,255,734</b>	<b>3,176,351</b>	<b>28,579,967</b>	<b>31,756,318</b>	<b>3,171,394</b>	<b>19,733,794</b>	<b>22,905,188</b>	<b>4,957</b>	<b>8,846,173</b>	<b>8,851,130</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(71,959,194)	(71,959,194)			(71,959,194)	(71,959,194)		(47,234,015)	(47,234,015)		(24,725,179)	(24,725,179)	
	Steam (ED-ID)	(86,622,221)	(86,622,221)		(86,622,221)	(86,622,221)	(86,622,221)				(86,622,221)		(86,622,221)	
	Steam (ED-WA)	(160,460,379)	(160,460,379)		(160,460,379)	(160,460,379)	(160,460,379)	(160,460,379)		(160,460,379)			(160,460,379)	
1	Hydro (ED-AN)	(149,302,157)	(149,302,157)		(149,302,157)	(149,302,157)	(149,302,157)		(98,001,936)	(98,001,936)		(51,300,221)	(51,300,221)	
1	Other (ED-AN)	(142,197,248)	(142,197,248)		(142,197,248)	(142,197,248)	(142,197,248)		(93,338,274)	(93,338,274)		(48,858,974)	(48,858,974)	
<b>Total Electric Production</b>		<b>(610,541,199)</b>	<b>(610,541,199)</b>		<b>(247,082,600)</b>	<b>(363,458,599)</b>	<b>(610,541,199)</b>		<b>(238,574,225)</b>	<b>(399,034,604)</b>		<b>(86,622,221)</b>	<b>(124,884,374)</b>	<b>(211,506,595)</b>
<b>Electric Transmission</b>														
1	ED-AN	(209,844,755)	(209,844,755)			(209,844,755)	(209,844,755)		(137,742,097)	(137,742,097)		(72,102,658)	(72,102,658)	
	ED-ID	(8,938,886)	(8,938,886)		(8,938,886)	(8,938,886)	(8,938,886)				(8,938,886)		(8,938,886)	
	ED-WA	(15,395,816)	(15,395,816)		(15,395,816)	(15,395,816)	(15,395,816)	(15,395,816)		(15,395,816)			(15,395,816)	
<b>Total Electric Transmissic</b>		<b>(234,179,457)</b>	<b>(234,179,457)</b>		<b>(24,334,702)</b>	<b>(209,844,755)</b>	<b>(234,179,457)</b>		<b>(137,742,097)</b>	<b>(153,137,913)</b>		<b>(8,938,886)</b>	<b>(72,102,658)</b>	<b>(81,041,544)</b>
<b>Electric Distribution</b>														
3	ED-AN	(272,982)	(272,982)			(272,982)	(272,982)		(180,032)	(180,032)		(92,950)	(92,950)	
	ED-ID	(236,921,931)	(236,921,931)		(236,921,931)	(236,921,931)	(236,921,931)				(236,921,931)		(236,921,931)	
	ED-WA	(364,891,243)	(364,891,243)		(364,891,243)	(364,891,243)	(364,891,243)	(364,891,243)		(364,891,243)			(364,891,243)	
<b>Total Electric Distribution</b>		<b>(602,086,156)</b>	<b>(602,086,156)</b>		<b>(601,813,174)</b>	<b>(272,982)</b>	<b>(602,086,156)</b>		<b>(180,032)</b>	<b>(365,071,275)</b>		<b>(236,921,931)</b>	<b>(92,950)</b>	<b>(237,014,881)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,369,329)		(17,369,329)										
	GD-OR	(1,316,968)		(1,316,968)		(1,316,968)								
<b>Total Gas Underground S</b>		<b>(18,686,297)</b>		<b>(17,369,329)</b>		<b>(1,316,968)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,870,180)		(1,870,180)										
	GD-ID	(86,148,917)		(86,148,917)										
	GD-WA	(150,989,309)		(150,989,309)										
	GD-OR	(120,579,265)		(120,579,265)		(120,579,265)								
<b>Total Gas Distribution</b>		<b>(359,587,671)</b>		<b>(239,008,406)</b>		<b>(120,579,265)</b>								
<b>General Plant</b>														
4	ED-AN	(36,410,663)	(36,410,663)			(36,410,663)	(36,410,663)		(25,192,174)	(25,192,174)		(11,218,489)	(11,218,489)	
	ED-ID	(11,470,341)	(11,470,341)		(11,470,341)	(11,470,341)	(11,470,341)				(11,470,341)		(11,470,341)	
	ED-WA	(20,833,694)	(20,833,694)		(20,833,694)	(20,833,694)	(20,833,694)	(20,833,694)		(20,833,694)			(20,833,694)	
7,4	CD-AA	(83,208,749)	(58,098,845)	(17,374,819)	(7,735,085)	(58,098,845)	(58,098,845)		(40,198,010)	(40,198,010)		(17,900,835)	(17,900,835)	
9,4	CD-AN	(8,074,948)	(6,243,307)	(1,831,641)		(6,243,307)	(6,243,307)		(4,319,682)	(4,319,682)		(1,923,625)	(1,923,625)	
9	CD-ID	(6,586,720)	(5,092,654)	(1,494,066)		(5,092,654)	(5,092,654)				(5,092,654)		(5,092,654)	
9	CD-WA	(6,359,907)	(4,917,289)	(1,442,618)		(4,917,289)	(4,917,289)	(4,917,289)		(4,917,289)			(4,917,289)	
8	GD-AA	(1,968,128)		(1,358,638)	(609,490)									
	GD-AN	(3,453,041)		(3,453,041)										
	GD-ID	(2,174,597)		(2,174,597)										
	GD-WA	(9,527,192)		(9,527,192)										
	GD-OR	(5,103,353)		(5,103,353)										
<b>Total General Plant</b>		<b>(195,171,333)</b>	<b>(143,066,793)</b>	<b>(38,656,612)</b>	<b>(13,447,928)</b>	<b>(42,313,978)</b>	<b>(100,752,815)</b>	<b>(143,066,793)</b>	<b>(25,750,983)</b>	<b>(69,709,866)</b>	<b>(95,460,849)</b>	<b>(16,562,995)</b>	<b>(31,042,949)</b>	<b>(47,605,944)</b>
<b>Total Accumulated Depr</b>		<b>(2,020,252,113)</b>	<b>(1,589,873,605)</b>	<b>(295,034,347)</b>	<b>(135,344,161)</b>	<b>(915,544,454)</b>	<b>(674,329,151)</b>	<b>(1,589,873,605)</b>	<b>(566,498,421)</b>	<b>(446,206,220)</b>	<b>(1,012,704,641)</b>	<b>(349,046,033)</b>	<b>(228,122,931)</b>	<b>(577,168,964)</b>

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%	34.360%	
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	65.950%	34.050%	
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%	30.811%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12A</b>
For Twelve Months Ended October 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	(13,202,687)	(13,202,687)			(13,202,687)	(13,202,687)			(8,666,244)	(8,666,244)		(4,536,443)	(4,536,443)
1 Misc Intangible Plt (3030 ED-AN	(2,147,604)	(2,147,604)			(2,147,604)	(2,147,604)			(1,409,687)	(1,409,687)		(737,917)	(737,917)
<b>Total Production/Transmission</b>	<b>(15,350,291)</b>	<b>(15,350,291)</b>			<b>(15,350,291)</b>	<b>(15,350,291)</b>			<b>(10,075,931)</b>	<b>(10,075,931)</b>		<b>(5,274,360)</b>	<b>(5,274,360)</b>
<b>Distribution</b>													
Franchises (302000) ED-WA	(207,134)	(207,134)			(207,134)	(207,134)		(207,134)		(207,134)			
Misc Intangible Plt (3030 ED-WA	(50,606)	(50,606)			(50,606)	(50,606)		(50,606)		(50,606)			
<b>Total Distribution</b>	<b>(257,740)</b>	<b>(257,740)</b>			<b>(257,740)</b>	<b>(257,740)</b>		<b>(257,740)</b>		<b>(257,740)</b>			
<b>General Plant - 303000</b>													
7.4 CD-AA	(3,932,003)	(2,745,442)	(821,042)	(365,519)	(2,745,442)	(2,745,442)		(1,899,544)	(1,899,544)		(845,898)	(845,898)	
9.1 CD-AN	(119,469)	(92,370)	(27,099)		(92,370)	(92,370)		(60,632)	(60,632)		(31,738)	(31,738)	
GD-ID	(120,245)		(120,245)										
GD-WA	(249,196)		(249,196)										
GD-OR	(104,172)			(104,172)									
<b>Total General Plant - 303000</b>	<b>(4,525,085)</b>	<b>(2,837,812)</b>	<b>(1,217,582)</b>	<b>(469,691)</b>	<b>(2,837,812)</b>	<b>(2,837,812)</b>		<b>(1,960,176)</b>	<b>(1,960,176)</b>		<b>(877,636)</b>	<b>(877,636)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7.4 CD-AA	(101,048,624)	(70,555,181)	(21,099,963)	(9,393,480)	(70,555,181)	(70,555,181)		(48,816,424)	(48,816,424)		(21,738,757)	(21,738,757)	
9.4 CD-AN	(136,009)	(105,158)	(30,851)		(105,158)	(105,158)		(72,758)	(72,758)		(32,400)	(32,400)	
9 CD-ID	(37,381)	(28,902)	(8,479)		(28,898)	(28,898)				(28,902)		(28,902)	
9 CD-WA	(5,799,700)	(4,484,154)	(1,315,546)		(4,484,154)	(4,484,154)	(4,484,154)			0		0	
4 ED-AN	(6,734,636)	(6,734,636)			(6,734,636)	(6,734,636)		(4,659,627)	(4,659,627)		(2,075,009)	(2,075,009)	
ED-ID	167	167			167	167				167		167	
ED-WA	(157,292)	(157,292)			(157,292)	(157,292)		(157,292)					
8 GD-AA	(242,925)		(167,696)	(75,229)									
GD-AN	0		0										
GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(114,156,400)</b>	<b>(82,065,156)</b>	<b>(22,622,535)</b>	<b>(9,468,709)</b>	<b>(4,670,177)</b>	<b>(77,394,975)</b>	<b>(82,065,152)</b>	<b>(4,641,442)</b>	<b>(53,548,809)</b>	<b>(58,190,255)</b>	<b>(28,735)</b>	<b>(23,846,166)</b>	<b>(23,874,901)</b>
<b>Gas Underground Storage</b>													
GD-AN	0		0										
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>													
7.4 CD-AA	13	9	3	1	9	9		6	6		3	3	
9 CD-ID	0	0	0		0	0				0		0	
9 CD-WA	0	0	0		0	0		0	0				
4 ED-AN	(208,516)	(208,516)			(208,516)	(208,516)		(144,270)	(144,270)		(64,246)	(64,246)	
ED-WA	0	0			0	0		0	0				
GD-WA	0		0										
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>(208,503)</b>	<b>(208,507)</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>(208,507)</b>	<b>(208,507)</b>	<b>0</b>	<b>(144,264)</b>	<b>(144,264)</b>	<b>0</b>	<b>(64,243)</b>	<b>(64,243)</b>
<b>Total Accumulated Amortization</b>	<b>(134,498,019)</b>	<b>(100,719,506)</b>	<b>(23,840,114)</b>	<b>(9,938,399)</b>	<b>(4,927,917)</b>	<b>(95,791,585)</b>	<b>(100,719,502)</b>	<b>(4,899,182)</b>	<b>(65,729,180)</b>	<b>(70,628,366)</b>	<b>(28,735)</b>	<b>(30,062,405)</b>	<b>(30,091,140)</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,034,026	0	0	0	0	3,034,026	0	0	0	3,034,026	0	0
99	GD-OR / AS	845,560	0	0	0	0	0	0	0	0	845,560	0	845,560
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,808,423	0	0	8,244,995	8,244,995	0	0	2,465,717	2,465,717	0	1,097,711	1,097,711
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,185,775</b>	<b>808,699</b>	<b>700,328</b>	<b>8,782,251</b>	<b>10,291,278</b>	<b>3,235,396</b>	<b>99,176</b>	<b>2,616,654</b>	<b>5,951,226</b>	<b>845,560</b>	<b>1,097,711</b>	<b>1,943,271</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,573,175	1,146,333	2,705,634	4,721,208	8,573,175	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,771,046	0	0	0	0	25,771,046	0	0	0	25,771,046	0	0
99	GD-OR / AS	3,859,700	0	0	0	0	0	0	0	0	3,859,700	0	3,859,700
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	125,373,536	0	0	87,539,564	87,539,564	0	0	26,179,248	26,179,248	0	11,654,724	11,654,724
9	CD-WA / ID / AN	30,477,786	9,370,299	5,901,255	8,292,956	23,564,510	2,749,027	1,731,290	2,432,959	6,913,276	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>194,055,243</b>	<b>10,516,632</b>	<b>8,606,889</b>	<b>100,553,728</b>	<b>119,677,249</b>	<b>28,520,073</b>	<b>1,731,290</b>	<b>28,612,207</b>	<b>58,863,570</b>	<b>3,859,700</b>	<b>11,654,724</b>	<b>15,514,424</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,363,637	(26,550)	7,697	1,382,490	1,363,637	0	0	0	0	0	0	0
99	GD-WA / ID / AN	391,897	0	0	0	0	391,897	0	0	0	391,897	0	0
99	GD-OR / AS	12,116	0	0	0	0	0	0	0	0	12,116	0	12,116
8	GD-AA	336,216	0	0	0	0	0	0	232,097	232,097	0	104,119	104,119
7	CD-AA	87,901,313	0	0	61,375,334	61,375,334	0	0	18,354,673	18,354,673	0	8,171,306	8,171,306
9	CD-WA / ID / AN	5,944,354	4,362,019	19,342	214,636	4,595,997	1,279,714	5,674	62,969	1,348,357	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>95,949,533</b>	<b>4,335,469</b>	<b>27,039</b>	<b>62,972,460</b>	<b>67,334,968</b>	<b>1,671,611</b>	<b>5,674</b>	<b>18,649,739</b>	<b>20,327,024</b>	<b>12,116</b>	<b>8,275,425</b>	<b>8,287,541</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,632,552	23,969,068	10,221,984	16,441,500	50,632,552	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,001,470	0	0	0	0	9,219,382	2,687,873	2,094,215	14,001,470	0	0	0
99	GD-OR / AS	4,190,117	0	0	0	0	0	0	0	0	4,190,117	0	4,190,117
8	GD-AA	86,722	0	0	0	0	0	0	59,866	59,866	0	26,856	26,856
7	CD-AA	7,386,887	0	0	5,157,746	5,157,746	0	0	1,542,456	1,542,456	0	686,685	686,685
9	CD-WA / ID / AN	7,110,707	1,879,815	855,462	2,762,508	5,497,785	551,494	250,973	810,455	1,612,922	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,408,455</b>	<b>25,848,883</b>	<b>11,077,446</b>	<b>24,361,754</b>	<b>61,288,083</b>	<b>9,770,876</b>	<b>2,938,846</b>	<b>4,506,992</b>	<b>17,216,714</b>	<b>4,190,117</b>	<b>713,541</b>	<b>4,903,658</b>



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	388,330	204	280	387,846	388,330	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	69,407	0	0	0	0	69,407	0	0	0	69,407	0	0	0
99		GD-OR / AS	21,594	0	0	0	0	0	0	0	0	21,594	0	21,594	
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	4,930,666	264,183	177,260	3,370,800	3,812,243	77,505	52,004	988,914	1,118,423	0	0	0	
		TOTAL ACCOUNT	5,409,997	264,387	177,540	3,758,646	4,200,573	146,912	52,004	988,914	1,187,830	21,594	0	21,594	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,926,267	697,529	199,368	5,029,370	5,926,267	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,782,674	0	0	0	0	1,985,437	288,310	508,927	2,782,674	0	0	0	
99		GD-OR / AS	927,886	0	0	0	0	0	0	0	0	927,886	0	927,886	
8		GD-AA	5,095,408	0	0	0	0	0	0	3,517,462	3,517,462	0	1,577,946	1,577,946	
7		CD-AA	13,208,760	0	0	9,222,753	9,222,753	0	0	2,758,121	2,758,121	0	1,227,886	1,227,886	
9		CD-WA / ID / AN	1,308,062	8,187	746,697	256,470	1,011,354	2,402	219,064	75,242	296,708	0	0	0	
		TOTAL ACCOUNT	29,249,057	705,716	946,065	14,508,593	16,160,374	1,987,839	507,374	6,859,752	9,354,965	927,886	2,805,832	3,733,718	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,857	0	0	116,857	116,857	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,857	0	0	116,857	116,857	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,779,113	342,152	13,580	1,423,381	1,779,113	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	164,667	0	0	0	0	69,750	0	94,917	164,667	0	0	0	
99		GD-OR / AS	20,542	0	0	0	0	0	0	0	0	20,542	0	20,542	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,738,008	342,152	13,580	2,518,565	2,874,297	69,750	0	564,073	633,823	20,542	209,346	229,888	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,770,007	13,959,950	9,416,088	8,393,969	31,770,007	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,215,740	0	0	0	0	2,540,972	854,179	820,589	4,215,740	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,487,973	250,572	405,715	494,169	1,150,456	73,512	119,027	144,978	337,517	0	0	0	
		TOTAL ACCOUNT	38,046,033	14,210,522	9,821,803	9,257,138	33,289,463	2,614,484	973,206	1,075,919	4,663,609	43,834	49,127	92,961	



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,830,391	11,821,035	6,136,492	31,872,864	49,830,391	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,071,768	0	0	0	0	737,376	332,520	1,872	1,071,768	0	0	
99		GD-OR / AS	1,104,411	0	0	0	0	0	0	0	1,104,411	0	1,104,411	
8		GD-AA	641,250	0	0	0	0	0	0	442,668	0	198,582	198,582	
7		CD-AA	64,608,594	0	0	45,111,659	45,111,659	0	0	13,490,920	13,490,920	0	6,006,015	
9		CD-WA/ ID / AN	16,195,512	7,700,875	2,888,220	1,932,789	12,521,884	2,259,257	847,336	567,035	3,673,628	0	0	
		<b>TOTAL ACCOUNT</b>	<b>133,451,926</b>	<b>19,521,910</b>	<b>9,024,712</b>	<b>78,917,312</b>	<b>107,463,934</b>	<b>2,996,633</b>	<b>1,179,856</b>	<b>14,502,495</b>	<b>18,678,984</b>	<b>1,104,411</b>	<b>6,204,597</b>	<b>7,309,008</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	241,068	0	6,846	234,222	241,068	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	665,457	0	0	464,642	464,642	0	0	138,954	138,954	0	61,861	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>917,466</b>	<b>0</b>	<b>13,475</b>	<b>698,864</b>	<b>712,339</b>	<b>0</b>	<b>1,945</b>	<b>138,954</b>	<b>140,899</b>	<b>2,367</b>	<b>61,861</b>	<b>64,228</b>
		<b>TOTAL GENERAL PLANT</b>	<b>602,528,350</b>	<b>76,554,370</b>	<b>40,408,877</b>	<b>306,446,168</b>	<b>423,409,415</b>	<b>51,013,574</b>	<b>7,489,371</b>	<b>78,515,699</b>	<b>137,018,644</b>	<b>11,028,127</b>	<b>31,072,164</b>	<b>42,100,291</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,747,671	333,027	0	10,414,644	10,747,671	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,795,126	0	0	0	0	1,021,999	773,127	0	1,795,126	0	0	0	0
99		GD-OR / AS	408,652	0	0	0	0	0	0	0	0	408,652	0	408,652	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,223,035	0	0	4,345,110	4,345,110	0	0	1,299,432	1,299,432	0	578,493	578,493	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,368,542	333,027	0	14,909,794	15,242,821	1,021,999	773,127	1,343,450	3,138,576	408,652	578,493	987,145	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,512,001	77,698	(875)	15,435,178	15,512,001	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	476,776	0	0	0	0	0	0	329,128	329,128	0	147,648	147,648	
7		CD-AA	124,027,822	0	0	86,599,946	86,599,946	0	0	25,898,250	25,898,250	0	11,529,626	11,529,626	
9		CD-WA / ID / AN	488,865	(32)	30,332	347,675	377,975	(9)	8,899	102,000	110,890	0	0	0	
		TOTAL ACCOUNT	140,505,464	77,666	29,457	#####	#####	(9)	8,899	26,329,378	26,338,268	0	11,677,274	11,677,274	
	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	137,125	0	0	95,745	95,745	0	0	28,633	28,633	0	12,747	12,747	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	137,125	0	0	95,745	95,745	0	0	28,633	28,633	0	12,747	12,747	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,221,087	0	0	20,403,040	20,403,040	0	0	6,101,655	6,101,655	0	2,716,392	2,716,392	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,221,087</b>	<b>0</b>	<b>0</b>	<b>20,403,040</b>	<b>20,403,040</b>	<b>0</b>	<b>0</b>	<b>6,101,655</b>	<b>6,101,655</b>	<b>0</b>	<b>2,716,392</b>	<b>2,716,392</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	921,656	921,656	0	0	921,656	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,392,644	0	0	972,386	972,386	0	0	290,798	290,798	0	129,460	129,460	0
9		CD-WA / ID / AN	18,544,806	14,338,288	0	0	14,338,288	4,206,518	0	0	4,206,518	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,859,106</b>	<b>15,259,944</b>	<b>0</b>	<b>972,386</b>	<b>16,232,330</b>	<b>4,206,518</b>	<b>0</b>	<b>290,798</b>	<b>4,497,316</b>	<b>0</b>	<b>129,460</b>	<b>129,460</b>	<b>0</b>
		<b>TOTAL</b>	<b>310,922,528</b>	<b>15,670,637</b>	<b>29,457</b>	<b>209,167,135</b>	<b>224,867,229</b>	<b>5,228,508</b>	<b>782,026</b>	<b>55,148,478</b>	<b>61,159,012</b>	<b>408,652</b>	<b>24,487,635</b>	<b>24,896,287</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended October 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,135,521)	(59,444,175)	(17,777,148)	(7,914,198)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(808,020)	(624,737)	(183,283)	0
7	282919	CD-AA	(2,390,888)	(1,669,390)	(499,241)	(222,257)
7	283750	CD-AA	(25,646)	(17,907)	(5,355)	(2,384)
		Total	(88,360,075)	(61,756,209)	(18,465,027)	(8,138,839)

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

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	4,007,514	4,007,514	0	0	0	0	4,007,514
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(186)	(186)	0	0	0	0	(186)
7/4	154560 Supply Chain Invoice Price Variance	0	0	15	15	0	0	0	0	15
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,487,134	17,880,383	0	51,367,517	34,363,611	17,672,159	(876,477)	208,224	0
<b>TOTAL</b>		<b>33,487,134</b>	<b>17,880,383</b>	<b>4,007,824</b>	<b>55,375,341</b>	<b>34,363,611</b>	<b>17,672,159</b>	<b>(876,477)</b>	<b>208,224</b>	<b>4,007,824</b>

ALLOCATION RATIOS:

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