

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,754,997	10,121,348	4,633,649
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,754,997	10,121,348	4,633,649
E-APL	Electric Net Rate Base	2,630,337,667	1,771,781,537	858,556,130
	RATE OF RETURN	0.561%	0.571%	0.540%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended August 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	8-01-2020 thru 08-31-2020	395,967 100.000%	258,781 65.354%	137,186 34.646%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2020 thru 08-31-2020	2,013,647 100.000%	1,257,612 62.454%	756,035 37.546%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

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

Report ID:
E-ALL-1A

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

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

Report ID:
E-ALL-1A

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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RESULTS OF OPERATIONS			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2020 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2020 thru 08-31-2020	1,315,119,158	910,885,351	404,233,807	
		Percent		100.000%	69.263%	30.737%	
11		Book Depreciation	8-01-2020 thru 08-31-2020	11,350,694	7,590,429	3,760,265	
		Percent		100.000%	66.872%	33.128%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2020 thru 08-31-2020	3,210,133,387 100.000%	2,172,956,765 67.691%	1,037,176,622 32.309%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2020 thru 08-31-2020	281,039,938 100.000%	193,610,181 68.891%	87,429,757 31.109%
14		Net Allocated Schedule M's - AMA Percent	8-01-2020 thru 08-31-2020	-6,251,573 100.000%	-4,249,654 67.977%	-2,001,919 32.023%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended August 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	31,135,510	0	31,135,510	21,181,485	0	21,181,485	9,954,025	0
99	442200	Commercial - Firm & Int.	27,452,687	0	27,452,687	19,774,716	0	19,774,716	7,677,971	0
1	442300	Industrial	10,332,702	0	10,332,702	5,411,373	0	5,411,373	4,921,329	0
99	444000	Public Street & Highway Lighting	612,462	0	612,462	384,501	0	384,501	227,961	0
99	448000	Interdepartmental Revenue	110,462	0	110,462	87,531	0	87,531	22,931	0
99	499XXX	Unbilled Revenue	210,935	0	210,935	31,438	0	31,438	179,497	0
TOTAL SALES TO ULTIMATE CUSTOMERS			69,854,758	0	69,854,758	46,871,044	0	46,871,044	22,983,714	0
1	447XXX	Sales for Resale	0	8,047,586	8,047,586	0	5,282,435	5,282,435	0	2,765,151
TOTAL SALES OF ELECTRICITY			69,854,758	8,047,586	77,902,344	46,871,044	5,282,435	52,153,479	22,983,714	2,765,151
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	3,109	0	3,109	1,829	0	1,829	1,280	0
1	453000	Sales of Water & Water Power	0	136,337	136,337	0	89,492	89,492	0	46,845
1	454000	Rent from Electric Property	1,476	14,898	16,374	(20,597)	9,779	(10,818)	22,073	5,119
1	454100	Rent from Trnsmission Joint Use	102	0	102	37	0	37	65	0
1	456XXX	Other Electric Revenues	(1,459,391)	5,794,369	4,334,978	(847,155)	3,803,424	2,956,269	(612,236)	1,990,945
TOTAL OTHER OPERATING REVENUE			(1,454,704)	5,945,604	4,490,900	(865,886)	3,902,695	3,036,809	(588,818)	2,042,909
TOTAL ELECTRIC REVENUE			68,400,054	13,993,190	82,393,244	46,005,158	9,185,130	55,190,288	22,394,896	4,808,060

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	29,761	29,761	0	19,535	19,535	0	10,226
1	501XXX	Fuel	0	3,246,839	3,246,839	0	2,131,225	2,131,225	0	1,115,614
1	502000	Steam Expense	0	287,948	287,948	0	189,009	189,009	0	98,939
1	505000	Electric Expense	0	94,354	94,354	0	61,934	61,934	0	32,420
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	315,682	315,682	0	207,214	207,214	0	108,468
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	54,624	54,624	0	35,855	35,855	0	18,769
1	511000	Structures	0	69,963	69,963	0	45,924	45,924	0	24,039
1	512000	Boiler Plant	0	511,403	511,403	0	335,685	335,685	0	175,718
1	513000	Electric Plant	0	95,546	95,546	0	62,716	62,716	0	32,830
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	305,937	305,937	0	200,817	200,817	0	105,120
TOTAL STEAM POWER GENERATION EXP			0	5,012,057	5,012,057	0	3,289,914	3,289,914	0	1,722,143
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	173,918	173,918	0	114,160	114,160	0	59,758
1	536000	Water for Power	0	267,349	267,349	0	175,488	175,488	0	91,861
1	537000	Hydraulic Expense	536,457	366,031	902,488	351,927	240,263	592,190	184,530	125,768
1	538000	Electric Expense	0	471,724	471,724	0	309,640	309,640	0	162,084
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	88,467	88,467	0	58,070	58,070	0	30,397
1	540000	Rent	0	119,616	119,616	0	78,516	78,516	0	41,100
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	54,216	54,216	0	35,587	35,587	0	18,629
1	542000	Structures	0	104,200	104,200	0	68,397	68,397	0	35,803
1	543000	Reservoirs, Dams, & Waterways	0	62,418	62,418	0	40,971	40,971	0	21,447
1	544000	Electric Plant	0	257,360	257,360	0	168,931	168,931	0	88,429
1	545000	Miscellaneous Hydraulic Plant	0	58,880	58,880	0	38,649	38,649	0	20,231
TOTAL HYDRO POWER GENERATION EXP			961,291	2,024,179	2,985,470	630,788	1,328,672	1,959,460	330,503	695,507
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	37,239	37,239	0	24,444	24,444	0	12,795
1	547XXX	Fuel	0	5,587,598	5,587,598	0	3,667,699	3,667,699	0	1,919,899
1	548000	Generation Expense	0	106,117	106,117	0	69,655	69,655	0	36,462
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(8,876)	(8,876)	0	(5,826)	(5,826)	0	(3,050)
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
MAINTENANCE										
1	551000	Supervision & Engineering	0	42,894	42,894	0	28,156	28,156	0	14,738
1	552000	Structures	0	21,117	21,117	0	13,861	13,861	0	7,256
1	553000	Generating & Electric Equipment	0	177,596	177,596	0	116,574	116,574	0	61,022
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(25,177)	(25,177)	0	(16,526)	(16,526)	0	(8,651)
TOTAL OTHER POWER GENERATION EXP			0	5,944,859	5,944,859	0	3,902,206	3,902,206	0	2,042,653

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	975,419	11,165,427	12,140,846	0	7,328,986	7,328,986	975,419	3,836,441	
1	556000	System Control & Load Dispatching	0	47,395	47,395	0	31,110	31,110	0	16,285	
E-557	557XXX	Other Expense	748,164	3,732,693	4,480,857	495,158	2,450,138	2,945,296	253,006	1,282,555	
TOTAL OTHER POWER SUPPLY EXPENSE			1,723,583	14,945,515	16,669,098	495,158	9,810,234	10,305,392	1,228,425	5,135,281	
TOTAL PRODUCTION OPERATING EXP			2,684,874	27,926,610	30,611,484	1,125,946	18,331,026	19,456,972	1,558,928	9,595,584	
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	169,213	169,213	0	111,071	111,071	0	58,142	
1	561000	Load Dispatching	0	231,569	231,569	0	152,002	152,002	0	79,567	
1	562000	Station Expense	0	109,627	109,627	0	71,959	71,959	0	37,668	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	35,809	35,809	0	23,505	23,505	0	12,304	
1	565XXX	Transmission of Electricity by Others	0	1,374,950	1,374,950	0	902,517	902,517	0	472,433	
1	566000	Miscellaneous Transmission Expense	0	279,924	279,924	0	183,742	183,742	0	96,182	
1	567000	Rent	0	11,863	11,863	0	7,787	7,787	0	4,076	
MAINTENANCE											
1	568000	Supervision & Engineering	0	40,621	40,621	0	26,664	26,664	0	13,957	
1	569000	Structures	0	52,267	52,267	0	34,308	34,308	0	17,959	
1	570000	Station Equipment	0	35,544	35,544	0	23,331	23,331	0	12,213	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	263	117,468	117,731	0	77,106	77,106	263	40,362	
1	572000	Underground Lines	0	0	0	0	0	0	0	0	
1	573000	Service Miscellaneous	0	2,996	2,996	0	1,967	1,967	0	1,029	
TOTAL TRANSMISSION OPERATING EXP			263	2,461,851	2,462,114	0	1,615,959	1,615,959	263	845,892	

RESULTS OF OPERATIONS	Report ID:
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For Month Ended August 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,297,683	2,347,348	3,645,031	943,230	1,540,799	2,484,029	354,453	806,549
E-DEPX		Depreciation Expense-Transmission	125,125	1,338,891	1,464,016	42,582	878,848	921,430	82,543	460,043
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,152	95,152	0	62,458	62,458	0	32,694
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,136	0	18,136	12,802	0	12,802	5,334	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(308,315)	0	(308,315)	(141,336)	0	(141,336)	(166,979)	0
99	407434	EIM Deferred O&M	(11,797)	0	(11,797)	0	0	0	(11,797)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,222,440)	0	(1,222,440)	(844,985)	0	(844,985)	(377,455)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	18,542	0	18,542	0	0	0	18,542	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	(777)	0	(777)	(777)	0	(777)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,985,224	1,985,224	0	1,303,100	1,303,100	0	682,124
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(274,850)	5,858,981	5,584,131	(173,517)	3,845,834	3,672,317	(101,333)	2,013,147
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,410,287	36,247,442	38,657,729	952,429	23,792,819	24,745,248	1,457,858	12,454,623

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	39,458	283,279	322,737	31,034	176,919	207,953	8,424	106,360
3	582000	Station Expense	33,460	1,472	34,932	16,070	919	16,989	17,390	553
3	583000	Overhead Line Expense	136,507	74,898	211,405	83,487	46,777	130,264	53,020	28,121
3	584000	Underground Line Expense	153,261	0	153,261	62,732	0	62,732	90,529	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(2,436)	0	(2,436)	(2,436)	0	(2,436)	0	0
3	586000	Meter Expense	125,939	11,733	137,672	115,058	7,328	122,386	10,881	4,405
3	587000	Customer Installations Expense	48,148	11,506	59,654	31,016	7,186	38,202	17,132	4,320
3	588000	Miscellaneous Distribution Expense	322,938	164,015	486,953	289,628	102,434	392,062	33,310	61,581
3	589000	Rent	0	24,946	24,946	0	15,580	15,580	0	9,366
		MAINTENANCE:								
3	590000	Supervision & Engineering	23,618	54,856	78,474	7,354	34,260	41,614	16,264	20,596
3	591000	Structures	19,748	1,046	20,794	10,980	653	11,633	8,768	393
3	592000	Station Equipment	21,130	7,850	28,980	16,420	4,903	21,323	4,710	2,947
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	963,525	18	963,543	519,970	11	519,981	443,555	7
3	594000	Underground Lines	62,588	0	62,588	26,512	0	26,512	36,076	0
3	595000	Line Transformers	47,195	0	47,195	38,376	0	38,376	8,819	0
3	596000	Street Light & Signal System Maintenance Exp	5,139	0	5,139	2,689	0	2,689	2,450	0
3	597000	Meters	4,164	0	4,164	4,164	0	4,164	0	0
3	598000	Miscellaneous Distribution Expense	9,262	7,396	16,658	4,556	4,619	9,175	4,706	2,777
		TOTAL DISTRIBUTION OPERATING EXP	2,013,644	643,015	2,656,659	1,257,610	401,589	1,659,199	756,034	241,426
E-DEPX		Depreciation Expense-Distribution	4,214,778	6,629	4,221,407	2,767,579	4,140	2,771,719	1,447,199	2,489
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,477,720	0	4,477,720	3,905,383	0	3,905,383	572,337	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,695,000	6,629	8,701,629	6,675,464	4,140	6,679,604	2,019,536	2,489
		TOTAL DISTRIBUTION EXPENSES	10,708,644	649,644	11,358,288	7,933,074	405,729	8,338,803	2,775,570	243,915

RESULTS OF OPERATIONS		Report ID:
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For Month Ended August 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	17,400	17,400	0	11,372	11,372	0	6,028
2	902000	Meter Reading Expenses	31,874	11,246	43,120	19,074	7,350	26,424	12,800	3,896
2	903XXX	Customer Records & Collection Expenses	31,012	513,799	544,811	21,270	335,788	357,058	9,742	178,011
2	904000	Uncollectible Accounts	0	331,082	331,082	0	216,375	216,375	0	114,707
2	905000	Misc Customer Accounts	0	10,703	10,703	0	6,995	6,995	0	3,708
TOTAL CUSTOMER ACCOUNTS EXPENSES			62,886	884,230	947,116	40,344	577,880	618,224	22,542	306,350
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,902,854	5,761	2,908,615	2,014,743	3,765	2,018,508	888,111	1,996
2	909000	Advertising	11,350	50,549	61,899	11,350	33,036	44,386	0	17,513
2	910000	Misc Customer Service & Info Exp	0	11,228	11,228	0	7,338	7,338	0	3,890
TOTAL CUSTOMER SERVICE & INFO EXP			2,914,204	67,538	2,981,742	2,026,093	44,139	2,070,232	888,111	23,399
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	40,770	1,922,644	1,963,414	33,755	1,330,258	1,364,013	7,015	592,386
4	921000	Office Supplies & Expenses	(3,676)	272,549	268,873	(3,676)	188,574	184,898	0	83,975
4	922000	Admin Exp Transferred--Credit	0	(9,238)	(9,238)	0	(6,392)	(6,392)	0	(2,846)
4	923000	Outside Services Employed	209,860	830,537	1,040,397	206,396	574,640	781,036	3,464	255,897
4	924000	Property Insurance Premium	0	164,111	164,111	0	113,547	113,547	0	50,564
4	925XXX	Injuries and Damages	2,125	287,806	289,931	1,520	199,130	200,650	605	88,676
4	926XXX	Employee Pensions and Benefits	223,139	2,479,374	2,702,513	141,084	1,715,454	1,856,538	82,055	763,920
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	169,542	264,942	434,484	104,562	173,908	278,470	64,980	91,034
4	930000	Miscellaneous General Expenses	15,367	214,900	230,267	15,240	148,687	163,927	127	66,213
4	931000	Rents	350	47,130	47,480	0	32,609	32,609	350	14,521
4	935000	Maintenance of General Plant	129,713	820,418	950,131	99,318	567,639	666,957	30,395	252,779
TOTAL ADMIN & GEN OPERATING EXP			787,290	7,295,173	8,082,463	598,199	5,038,054	5,636,253	189,091	2,257,119

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	290,686	1,721,303	2,011,989	219,655	1,190,952	1,410,607	71,031	530,351
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	266,914	2,401,728	2,668,642	266,412	1,661,732	1,928,144	502	739,996
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,946	3,946	0	2,730	2,730	0	1,216
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	18,063	92,927	110,990	14,406	62,903	77,309	3,657	30,024
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	56,621	0	56,621	56,621	0	56,621	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(789,169)	0	(789,169)	(789,169)	0	(789,169)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(7,987)	0	(7,987)	0	0	0	(7,987)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(417,319)	0	(417,319)	(417,319)	0	(417,319)	0	0
E-OTX		Taxes Other Than FIT--A&G	55,266	160,894	216,160	35,339	111,321	146,660	19,927	49,573
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(443,009)	4,405,568	3,962,559	(549,472)	3,046,754	2,497,282	106,463	1,358,814
		TOTAL ADMIN & GENERAL EXPENSES	344,281	11,700,741	12,045,022	48,727	8,084,808	8,133,535	295,554	3,615,933
		TOTAL EXPENSES BEFORE FIT	16,440,302	49,549,595	65,989,897	11,000,667	32,905,375	43,906,042	5,439,635	16,644,220
		NET OPERATING INCOME (LOSS) BEFORE FIT			16,403,347			11,284,246		
E-FIT		FEDERAL INCOME TAX			2,658,707			1,840,743		
E-FIT		DEFERRED FEDERAL INCOME TAX			(969,958)			(651,327)		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,754,997			10,121,348		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.354%	34.646%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.454%	37.546%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	9,954,025
99	442200	Commercial - Firm & Int.	7,677,971
1	442300	Industrial	4,921,329
99	444000	Public Street & Highway Lighting	227,961
99	448000	Interdepartmental Revenue	22,931
99	499XXX	Unbilled Revenue	179,497
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>22,983,714</u>
1	447XXX	Sales for Resale	2,765,151
		TOTAL SALES OF ELECTRICITY	<u>25,748,865</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	1,280
1	453000	Sales of Water & Water Power	46,845
1	454000	Rent from Electric Property	27,192
1	454100	Rent from Transmission Joint Use	65
1	456XXX	Other Electric Revenues	1,378,709
		TOTAL OTHER OPERATING REVENUE	<u>1,454,091</u>
		TOTAL ELECTRIC REVENUE	<u>27,202,956</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	10,226
1	501XXX	Fuel	1,115,614
1	502000	Steam Expense	98,939
1	505000	Electric Expense	32,420
1	506XXX	Miscellaneous Steam Power Generation Op Exp	108,468
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	18,769
1	511000	Structures	24,039
1	512000	Boiler Plant	175,718
1	513000	Electric Plant	32,830
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	105,120
		TOTAL STEAM POWER GENERATION EXP	<u>1,722,143</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	59,758
1	536000	Water for Power	91,861
1	537000	Hydraulic Expense	310,298
1	538000	Electric Expense	162,084
1	539000	Miscellaneous Hydraulic Power Generation Exp	30,397
1	540000	Rent	41,100
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	18,629
1	542000	Structures	35,803
1	543000	Reservoirs, Dams, & Waterways	21,447
1	544000	Electric Plant	88,429
1	545000	Miscellaneous Hydraulic Plant	20,231
		TOTAL HYDRO POWER GENERATION EXP	<u>1,026,010</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	12,795
1	547XXX	Fuel	1,919,899
1	548000	Generation Expense	36,462
1	549XXX	Miscellaneous Other Power Generation Op Exp	(3,050)
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	14,738
1	552000	Structures	7,256
1	553000	Generating & Electric Equipment	61,022
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(8,651)
		TOTAL OTHER POWER GENERATION EXP	<u>2,042,653</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended August 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,811,860
1	556000	System Control & Load Dispatching	16,285
E-557	557XXX	Other Expense	1,535,561
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,363,706</u>
		TOTAL PRODUCTION OPERATING EXP	<u>11,154,512</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	58,142
1	561000	Load Dispatching	79,567
1	562000	Station Expense	37,668
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	12,304
1	565XXX	Transmission of Electricity by Others	472,433
1	566000	Miscellaneous Transmission Expense	96,182
1	567000	Rent	4,076
		MAINTENANCE	
1	568000	Supervision & Engineering	13,957
1	569000	Structures	17,959
1	570000	Station Equipment	12,213
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	40,625
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,029
		TOTAL TRANSMISSION OPERATING EXP	<u>846,155</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,161,002
E-DEPX		Depreciation Expense-Transmission	542,586
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,694
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,334
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(166,979)
99	407434	EIM Deferred O&M	(11,797)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(377,455)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	18,542
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	682,124
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,911,814
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,912,481

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	114,784
3	582000	Station Expense	17,943
3	583000	Overhead Line Expense	81,141
3	584000	Underground Line Expense	90,529
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	15,286
3	587000	Customer Installations Expense	21,452
3	588000	Miscellaneous Distribution Expense	94,891
3	589000	Rent	9,366
		MAINTENANCE:	
3	590000	Supervision & Engineering	36,860
3	591000	Structures	9,161
3	592000	Station Equipment	7,657
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	443,562
3	594000	Underground Lines	36,076
3	595000	Line Transformers	8,819
3	596000	Street Light & Signal System Maintenance Exp	2,450
3	597000	Meters	0
3	598000	Miscellaneous Distribution Expense	7,483
		TOTAL DISTRIBUTION OPERATING EXP	<u>997,460</u>
E-DEPX		Depreciation Expense-Distribution	1,449,688
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	572,337
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,022,025</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,019,485</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	6,028
2	902000	Meter Reading Expenses	16,696
2	903XXX	Customer Records & Collection Expenses	187,753
2	904000	Uncollectible Accounts	114,707
2	905000	Misc Customer Accounts	3,708
		TOTAL CUSTOMER ACCOUNTS EXPENSES	328,892
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	890,107
2	909000	Advertising	17,513
2	910000	Misc Customer Service & Info Exp	3,890
		TOTAL CUSTOMER SERVICE & INFO EXP	911,510
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	599,401
4	921000	Office Supplies & Expenses	83,975
4	922000	Admin Exp Transferred--Credit	(2,846)
4	923000	Outside Services Employed	259,361
4	924000	Property Insurance Premium	50,564
4	925XXX	Injuries and Damages	89,281
4	926XXX	Employee Pensions and Benefits	845,975
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	156,014
4	930000	Miscellaneous General Expenses	66,340
4	931000	Rents	14,871
4	935000	Maintenance of General Plant	283,174
		TOTAL ADMIN & GEN OPERATING EXP	2,446,210

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	601,382
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	740,498
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,216
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	33,681
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(7,987)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	69,500
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,465,277</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,911,487</u>
		TOTAL EXPENSES BEFORE FIT	<u>22,083,855</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	5,119,101
E-FIT		FEDERAL INCOME TAX	817,964
E-FIT		DEFERRED FEDERAL INCOME TAX	(318,631)
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,633,649</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended August 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	9,018	53,783	62,801	8,818	35,303	44,121	200	18,480	18,680
1	456010	Other Electric Rev-Financial	0	(880,927)	(880,927)	0	(578,240)	(578,240)	0	(302,687)	(302,687)
1	456015	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456016	Other Electric Rev-Resource Opt	0	186,661	186,661	0	122,524	122,524	0	64,137	64,137
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	11,500	11,500	0	7,549	7,549	0	3,951	3,951
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	364	364	0	239	239	0	125	125
1	456030	Other Electric Rev-Clearwater	(10,000)	107,384	97,384	0	70,487	70,487	(10,000)	36,897	26,897
1	456050	Other Electric Rev-Attachment Fees	9,162	0	9,162	3,642	0	3,642	5,520	0	5,520
1	456100	Transmission Revenue of Others	0	1,709,458	1,709,458	0	1,122,088	1,122,088	0	587,370	587,370
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	226,853	226,853	0	148,906	148,906	0	77,947	77,947
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	(980,609)	0	(980,609)	(638,062)	0	(638,062)	(342,547)	0	(342,547)
1	456329	Amortization Res Decoupling Deferral	(630,673)	0	(630,673)	(481,866)	0	(481,866)	(148,807)	0	(148,807)
1	456338	Non-res Decoupling Deferred Rev	878,098	0	878,098	884,156	0	884,156	(6,058)	0	(6,058)
1	456339	Amortization Non-res Decoupling	(763,040)	0	(763,040)	(633,365)	0	(633,365)	(129,675)	0	(129,675)
1	456380	Other Electric Revenue-Clearwater	13,899	0	13,899	0	0	0	13,899	0	13,899
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	4,156,543	4,156,543	0	2,728,355	2,728,355	0	1,428,188	1,428,188
TOTAL ACCOUNT 456			(1,459,389)	5,794,370	4,334,981	(847,154)	3,803,425	2,956,271	(612,235)	1,990,945	1,378,710

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended August 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
1	555000/555100	Purchased Power	0	10,545,469	10,545,469	0	6,922,046	6,922,046	0	3,623,423	3,623,423
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	228,160	228,160	0	149,764	149,764	0	78,396	78,396
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	975,419	0	975,419	0	0	0	975,419	0	975,419
1	555550	Non Monetary - Exchange Power	0	(2,255)	(2,255)	0	(1,480)	(1,480)	0	(775)	(775)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	167,200	167,200	0	109,750	109,750	0	57,450	57,450
1	555710	Intercompany Purchase	0	226,853	226,853	0	148,906	148,906	0	77,947	77,947
TOTAL ACCOUNT 555			975,419	11,165,427	12,140,846	0	7,328,986	7,328,986	975,419	3,836,441	4,811,860

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,754	321,700	323,454	1,754	211,164	212,918	0	110,536	110,536
1	557010	Other Power Supply Expense - Financial	0	(618,001)	(618,001)	0	(405,656)	(405,656)	0	(212,345)	(212,345)
1	557018	Merchandise Processing Fee	0	5,398	5,398	0	3,543	3,543	0	1,855	1,855
1	557150	Fuel - Economic Dispatch	0	(1,620,693)	(1,620,693)	0	(1,063,823)	(1,063,823)	0	(556,870)	(556,870)
1	557160	Power Supply Expense - Miscellaneous	0	227	227	0	149	149	0	78	78
99	557161	Unbilled Add-Ons	34,494	0	34,494	31,771	0	31,771	2,723	0	2,723
1	557165	Other Resource Costs-CAISO Charges	0	(3,569)	(3,569)	0	(2,343)	(2,343)	0	(1,226)	(1,226)
1	557170	Broker Fees - Power	0	19,120	19,120	0	12,550	12,550	0	6,570	6,570
1	557171	REC Broker Fees	0	2,642	2,642	0	1,734	1,734	0	908	908
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	2,344,139	0	2,344,139	2,344,139	0	2,344,139	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(1,900,298)	0	(1,900,298)	(1,900,298)	0	(1,900,298)	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	121,774	0	121,774	121,774	0	121,774	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(145,440)	0	(145,440)	(145,440)	0	(145,440)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	377,507	0	377,507	0	0	0	377,507	0	377,507
99	557390	Idaho PCA Amortization	(153,989)	0	(153,989)	0	0	0	(153,989)	0	(153,989)
1	557395	Optional Renewable Power Expense Offset	0	95	95	0	62	62	0	33	33
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	146,405	146,405	0	96,100	96,100	0	50,305	50,305
1	557711	Turbine Gas Bookout Offset	0	(146,405)	(146,405)	0	(96,100)	(96,100)	0	(50,305)	(50,305)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,625,774	5,625,774	0	3,692,758	3,692,758	0	1,933,016	1,933,016
TOTAL ACCOUNT 557			748,164	3,732,693	4,480,857	495,158	2,450,138	2,945,296	253,006	1,282,555	1,535,561

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended August 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	18,592	5,761	24,353	12,406	3,765	16,171	6,186	1,996	8,182
99	908600	Public Purpose Tariff Rider Expense Offset	2,903,445	0	2,903,445	2,001,679	0	2,001,679	901,766	0	901,766
99	908610	Limited Income Tax Refund Program	9,545	0	9,545	9,545	0	9,545	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(28,728)	0	(28,728)	(8,887)	0	(8,887)	(19,841)	0	(19,841)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,902,854	5,761	2,908,615	2,014,743	3,765	2,018,508	888,111	1,996	890,107

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.354%	34.646%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.06%	54.06%
2	Cost of Debt		4.934%	4.927%
	Total Weighted Cost		2.667%	2.664%
E-APL	Net Rate Base	2,630,337,667	1,771,781,537	858,556,130
	Interest Deduction for FIT Calculation	70,125,349	47,253,414	22,871,935
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,393,244	55,190,288	27,202,956
E-OPS	Less: Operating & Maintenance Expense	47,741,578	31,056,839	16,684,739
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,569,215	7,494,060	4,075,155
E-OTX	Less: Taxes Other than FIT	6,679,104	5,355,143	1,323,961
	Net Operating Income Before FIT	16,403,347	11,284,246	5,119,101
E-INT	Less: Monthly Interest Expense	5,843,780	3,937,785	1,905,995
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,583)	0	(2,583)
E-SCM	Plus: Schedule M Adjustments	2,103,526	1,418,980	684,546
	Taxable Net Operating Income	12,660,510	8,765,441	3,895,069
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,658,707	1,840,743	817,964
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,658,707	1,840,743	817,964
E-DTE	Deferred FIT	(969,958)	(651,327)	(318,631)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	1,648,350	1,162,898	485,452

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,197,686	7,939,767	14,137,453	4,241,958	5,358,775	9,600,733	1,955,728	2,580,992	4,536,720	
12	997001 Contributions In Aid of Construction	0	439,419	439,419	0	297,447	297,447	0	141,972	141,972	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	577,212	577,212	0	390,721	390,721	0	186,491	186,491	
99	997007 Idaho PCA	223,518	0	223,518	0	0	0	223,518	0	223,518	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	78,250	78,250	0	52,968	52,968	0	25,282	25,282	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	1,147,198	0	1,147,198	829,925	0	829,925	317,273	0	317,273	
12	997020 FAS87 Current Pension Accrual	0	763,274	763,274	0	516,668	516,668	0	246,606	246,606	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	398,257	398,257	0	269,584	269,584	0	128,673	128,673	
99	997031 Decoupling Mechanism	1,496,225	0	1,496,225	869,138	0	869,138	627,087	0	627,087	
12	997032 Interest Rate Swaps	0	188,482	188,482	0	127,585	127,585	0	60,897	60,897	
99	997033 BPA Residential Exchange	(321,877)	0	(321,877)	65,001	0	65,001	(386,878)	0	(386,878)	
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973	
99	997035 Leases	0	67,019	67,019	0	46,370	46,370	0	20,649	20,649	
99	997043 Washington Deferred Power Costs	443,841	0	443,841	443,841	0	443,841	0	0	0	
12	997044 Non-Monetary Power Costs	0	(2,256)	(2,256)	0	(1,527)	(1,527)	0	(729)	(729)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765	
12	997048 AFUDC	0	(354,766)	(354,766)	0	(240,145)	(240,145)	0	(114,621)	(114,621)	
12	997049 Tax Depreciation	0	(14,615,816)	(14,615,816)	0	(9,893,592)	(9,893,592)	0	(4,722,224)	(4,722,224)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250	
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,564	22,564	0	10,770	10,770	
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,871	62,548	2,581	23,803	26,384	
99	997065 Amortization - Unbilled Revenue Add-Ins	16,125	0	16,125	23,820	0	23,820	(7,695)	0	(7,695)	
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,400	109,400	0	57,267	57,267	
12	997080 Book Transportation Depreciation	0	(527,762)	(527,762)	0	(357,247)	(357,247)	0	(170,515)	(170,515)	
12	997081 Deferred Compensation	0	401,656	401,656	0	271,885	271,885	0	129,771	129,771	
4	997082 Meal Disallowances	0	16,349	16,349	0	11,312	11,312	0	5,037	5,037	
12	997083 Paid Time Off	0	216,714	216,714	0	146,696	146,696	0	70,018	70,018	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	2,748	0	2,748	0	0	0	2,748	0	2,748	
99	997095 WA REC Deferral	(23,666)	0	(23,666)	(23,666)	0	(23,666)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,846	1,846	0	881	881	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(11,554)	(11,554)	0	(7,821)	(7,821)	0	(3,733)	(3,733)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(2,700,000)	(2,700,000)	0	(1,827,657)	(1,827,657)	0	(872,343)	(872,343)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(732,548)	0	(732,548)	(732,548)	0	(732,548)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110 FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(550,876)	0	(550,876)	(337,316)	0	(337,316)	(213,560)	0	(213,560)
99	997119 AFUDC Tax CPI	0	593,345	593,345	0	401,641	401,641	0	191,704	191,704
99	997120 Transportation Tax Disallowance	0	4,436	4,436	0	3,003	3,003	0	1,433	1,433
99	997123 EIM Deferred O&M	(11,797)	0	(11,797)	0	0	0	(11,797)	0	(11,797)
99	997124 Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125 COVID-19	(7,987)	0	(7,987)	0	0	0	(7,987)	0	(7,987)
	TOTAL SCHEDULE M ADJUSTMENTS	8,355,098	(6,251,572)	2,103,526	5,668,633	(4,249,653)	1,418,980	2,686,465	(2,001,919)	684,546

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%	67.691%	32.309%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended August 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	(472,091)	(472,091)	0	(319,563)	(319,563)	0	(152,528)	(152,528)
99	410100	Deferred Federal Income Tax Expense - Washin	(134,126)	0	(134,126)	(134,126)	0	(134,126)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(124,417)	0	(124,417)	0	0	0	(124,417)	0	(124,417)
	410100	Total	(258,543)	(472,091)	(730,634)	(134,126)	(319,563)	(453,689)	(124,417)	(152,528)	(276,945)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(134,025)	(134,025)	0	(90,723)	(90,723)	0	(43,302)	(43,302)
99	411100	Deferred Federal Income Tax Expense - Washin	(106,915)	0	(106,915)	(106,915)	0	(106,915)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	1,616	0	1,616	0	0	0	1,616	0	1,616
	411100	Total	(105,299)	(134,025)	(239,324)	(106,915)	(90,723)	(197,638)	1,616	(43,302)	(41,686)
		Total Deferred Federal Income Tax Expense	(363,842)	(606,116)	(969,958)	(241,041)	(410,286)	(651,327)	(122,801)	(195,830)	(318,631)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.691%	32.309%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended August 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	3,582	3,582	0	2,351	2,351	0	1,231	1,231
1	408140	State Kwh Generation Tax	0	85,065	85,065	0	55,837	55,837	0	29,228	29,228
1	408150	R&P Property Tax--Production	0	1,429,664	1,429,664	0	938,431	938,431	0	491,233	491,233
1	408180	R&P Property Tax--Transmission	0	454,577	454,577	0	298,384	298,384	0	156,193	156,193
1	409100	State Income Tax--Montana & Oregon	0	12,336	12,336	0	8,097	8,097	0	4,239	4,239
TOTAL PRODUCTION & TRANSMISSION			0	1,985,224	1,985,224	0	1,303,100	1,303,100	0	682,124	682,124
DISTRIBUTION											
99	408110	State Excise Tax	1,834,144	0	1,834,144	1,834,144	0	1,834,144	0	0	0
99	408120	Municipal Occupation & License Tax	1,933,554	0	1,933,554	1,626,332	0	1,626,332	307,222	0	307,222
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	712,605	0	712,605	444,907	0	444,907	267,698	0	267,698
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			4,477,720	0	4,477,720	3,905,383	0	3,905,383	572,337	0	572,337
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	55,266	160,894	216,160	35,339	111,321	146,660	19,927	49,573	69,500
TOTAL A&G			55,266	160,894	216,160	35,339	111,321	146,660	19,927	49,573	69,500
TOTAL TAXES OTHER THAN FIT			4,532,986	2,146,118	6,679,104	3,940,722	1,414,421	5,355,143	592,264	731,697	1,323,961

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 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	7,825,000	7,825,000	0	5,136,330	5,136,330	0	2,688,670	2,688,670
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	1,093,374	1,093,374	0	717,691	717,691	0	375,683	375,683
1	182381	CDA Settlement Past Storage	0	29,543,195	29,543,195	0	19,392,153	19,392,153	0	10,151,042	10,151,042
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	110,231,214	110,180,451	(81,333)	76,267,875	76,186,542	30,570	33,963,339	33,993,909
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,478,325	974,313	16,452,638	15,478,325	674,117	16,152,442	0	300,196	300,196
		TOTAL INTANGIBLE PLANT	16,071,914	301,325,993	317,397,907	16,041,344	205,110,060	221,151,404	30,570	96,215,933	96,246,503
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,263,636	28,629,311	139,892,947	72,711,865	18,792,280	91,504,145	38,551,771	9,837,031	48,388,802
1	312000	Boiler Plant	146,159,806	46,806,996	192,966,802	95,516,797	30,724,112	126,240,909	50,643,009	16,082,884	66,725,893
1	313000	Generators	315,865	0	315,865	207,377	0	207,377	108,488	0	108,488
1	314000	Turbogenerator Units	38,854,964	18,824,080	57,679,044	25,392,687	12,356,126	37,748,813	13,462,277	6,467,954	19,930,231
1	315000	Accessory Electric Equipment	17,796,141	12,507,308	30,303,449	11,630,825	8,209,797	19,840,622	6,165,316	4,297,511	10,462,827
1	316000	Miscellaneous Power Plant Equipment	14,399,624	2,504,682	16,904,306	9,411,109	1,644,073	11,055,182	4,988,515	860,609	5,849,124
		TOTAL STEAM PRODUCTION PLANT	328,790,036	113,135,712	441,925,748	214,870,660	74,262,281	289,132,941	113,919,376	38,873,431	152,792,807
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,249,061	64,249,061	0	42,173,084	42,173,084	0	22,075,977	22,075,977
1	331XXX	Structures & Improvements	0	94,542,182	94,542,182	0	62,057,488	62,057,488	0	32,484,694	32,484,694
1	332XXX	Reservoirs, Dams, & Waterways	0	197,792,855	197,792,855	0	129,831,230	129,831,230	0	67,961,625	67,961,625
1	333000	Waterwheels, Turbines, & Generators	0	234,819,756	234,819,756	0	154,135,688	154,135,688	0	80,684,068	80,684,068
1	334000	Accessory Electric Equipment	0	74,086,863	74,086,863	0	48,630,617	48,630,617	0	25,456,246	25,456,246
1	335XXX	Miscellaneous Power Plant Equipment	0	13,030,471	13,030,471	0	8,553,201	8,553,201	0	4,477,270	4,477,270
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,171,112	682,171,112	0	447,777,118	447,777,118	0	234,393,994	234,393,994
		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	17,170,690	17,170,690	0	11,270,841	11,270,841	0	5,899,849	5,899,849
1	342000	Fuel Holders, Producers, & Accessories	0	21,398,352	21,398,352	0	14,045,878	14,045,878	0	7,352,474	7,352,474
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	222,222,732	222,222,732	0	145,867,001	145,867,001	0	76,355,731	76,355,731
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	22,350,544	22,350,544	0	14,670,897	14,670,897	0	7,679,647	7,679,647
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	1,653,792	1,653,792	0	1,085,549	1,085,549	0	568,243	568,243
		TOTAL OTHER PRODUCTION PLANT	0	309,414,011	309,414,011	0	203,099,356	203,099,356	0	106,314,655	106,314,655
		TOTAL PRODUCTION PLANT	328,790,036	1,104,720,835	1,433,510,871	214,870,660	725,138,755	940,009,415	113,919,376	379,582,080	493,501,456

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	30,158,952	30,787,310	410,632	19,796,336	20,206,968	217,726	10,362,616	10,580,342
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	47,886	28,215,450	28,263,336	28,358	18,520,621	18,548,979	19,528	9,694,829	9,714,357
1	353XXX	Station Equipment	12,124,284	281,418,902	293,543,186	7,919,163	184,723,367	192,642,530	4,205,121	96,695,535	100,900,656
1	354000	Towers & Fixtures	16,049,831	1,167,384	17,217,215	10,488,729	766,271	11,255,000	5,561,102	401,113	5,962,215
1	355000	Poles & Fixtures	4,595	290,940,139	290,944,734	2,718	190,973,107	190,975,825	1,877	99,967,032	99,968,909
1	356000	Overhead Conductors & Devices	12,577,266	150,934,813	163,512,079	8,218,804	99,073,611	107,292,415	4,358,462	51,861,202	56,219,664
1	357000	Underground Conduit	0	3,146,990	3,146,990	0	2,065,684	2,065,684	0	1,081,306	1,081,306
1	358000	Underground Conductors & Devices	0	2,495,651	2,495,651	0	1,638,145	1,638,145	0	857,506	857,506
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,511,054	790,507,052	832,018,106	27,119,922	518,888,827	546,008,749	14,391,132	271,618,225	286,009,357
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	8,239,931	0	8,239,931	6,769,377	0	6,769,377	1,470,554	0	1,470,554
99	360400	Land Easements	3,764,480	0	3,764,480	1,280,851	0	1,280,851	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,984,901	0	34,984,901	27,893,718	0	27,893,718	7,091,183	0	7,091,183
3	362000	Station Equipment	151,438,029	2,983,614	154,421,643	100,507,518	1,863,386	102,370,904	50,930,511	1,120,228	52,050,739
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	450,426,427	0	450,426,427	294,368,636	0	294,368,636	156,057,791	0	156,057,791
99	365000	Overhead Conductors & Devices	290,480,701	0	290,480,701	185,891,404	0	185,891,404	104,589,297	0	104,589,297
99	366000	Underground Conduit	127,619,450	0	127,619,450	82,974,740	0	82,974,740	44,644,710	0	44,644,710
99	367000	Underground Conductors & Devices	226,517,255	0	226,517,255	150,552,790	0	150,552,790	75,964,465	0	75,964,465
99	368000	Line Transformers	289,133,280	0	289,133,280	199,691,041	0	199,691,041	89,442,239	0	89,442,239
99	369XXX	Services	186,031,561	0	186,031,561	122,512,989	0	122,512,989	63,518,572	0	63,518,572
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	80,601,027	0	80,601,027	56,698,479	0	56,698,479	23,902,548	0	23,902,548
99	373XXX	Street Light & Signal Systems	67,863,322	0	67,863,322	43,871,830	0	43,871,830	23,991,492	0	23,991,492
TOTAL DISTRIBUTION PLANT			1,922,050,763	2,983,614	1,925,034,377	1,277,595,922	1,863,386	1,279,459,308	644,454,841	1,120,228	645,575,069
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,251,373	102,546,799	121,798,172	10,531,089	70,951,105	81,482,194	8,720,284	31,595,694	40,315,978
4	391XXX	Office Furniture & Equipment	4,537,399	66,090,721	70,628,120	4,499,872	45,727,509	50,227,381	37,527	20,363,212	20,400,739
4	392XXX	Transportation Equipment	37,465,281	25,023,871	62,489,152	26,050,389	17,313,766	43,364,155	11,414,892	7,710,105	19,124,997
4	393000	Stores Equipment	471,192	3,727,230	4,198,422	275,578	2,578,833	2,854,411	195,614	1,148,397	1,344,011
4	394000	Tools, Shop & Garage Equipment	1,641,180	14,596,070	16,237,250	694,816	10,098,875	10,793,691	946,364	4,497,195	5,443,559
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	348,785	2,542,855	2,891,640	335,205	1,759,376	2,094,581	13,580	783,479	797,059
4	396XXX	Power Operated Equipment	24,166,824	9,293,544	33,460,368	14,265,247	6,430,110	20,695,357	9,901,577	2,863,434	12,765,011
4	397XXX	Communications Equipment	29,147,656	80,336,905	109,484,561	20,125,756	55,584,301	75,710,057	9,021,900	24,752,604	33,774,504
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
TOTAL GENERAL PLANT			118,552,191	313,887,265	432,439,456	77,586,651	217,175,459	294,762,110	40,965,540	96,711,806	137,677,346
TOTAL PLANT IN SERVICE			2,426,975,958	2,513,424,759	4,940,400,717	1,613,214,499	1,668,176,487	3,281,390,986	813,761,459	845,248,272	1,659,009,731

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended August 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	(250,870,982)	(72,878,781)	(323,749,763)	(163,055,551)	(47,837,632)	(210,893,183)	(87,815,431)	(25,041,149)	(112,856,580)
E-ADEP		Hydro Production Plant	0	(152,910,009)	(152,910,009)	0	(100,370,130)	(100,370,130)	0	(52,539,879)	(52,539,879)
E-ADEP		Other Production Plant	0	(145,260,405)	(145,260,405)	0	(95,348,930)	(95,348,930)	0	(49,911,475)	(49,911,475)
E-ADEP		Transmission Plant	(24,763,706)	(213,969,013)	(238,732,719)	(15,539,373)	(140,449,260)	(155,988,633)	(9,224,333)	(73,519,753)	(82,744,086)
E-ADEP		Distribution Plant	(609,620,413)	(294,806)	(609,915,219)	(368,389,839)	(184,118)	(368,573,957)	(241,230,574)	(110,688)	(241,341,262)
E-ADEP		General Plant	(44,243,570)	(107,155,948)	(151,399,518)	(27,011,800)	(74,140,129)	(101,151,929)	(17,231,770)	(33,015,819)	(50,247,589)
		TOTAL ACCUMULATED DEPRECIATION	(929,498,671)	(692,468,962)	(1,621,967,633)	(573,996,563)	(458,330,199)	(1,032,326,762)	(355,502,108)	(234,138,763)	(589,640,871)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,683,897)	(15,683,897)	0	(10,294,910)	(10,294,910)	0	(5,388,987)	(5,388,987)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(258,195)	0	(258,195)	(258,195)	0	(258,195)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,924,478)	(2,924,478)	0	(2,020,061)	(2,020,061)	0	(904,417)	(904,417)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,479,545)	(83,732,021)	(89,211,566)	(5,447,653)	(57,933,347)	(63,381,000)	(31,892)	(25,798,674)	(25,830,566)
E-AAAMT		General Plant - 390200, 396200	0	(221,561)	(221,561)	0	(153,296)	(153,296)	0	(68,265)	(68,265)
		TOTAL ACCUMULATED AMORTIZATION	(5,737,740)	(102,561,957)	(108,299,697)	(5,705,848)	(70,401,614)	(76,107,462)	(31,892)	(32,160,343)	(32,192,235)
		TOTAL ACCUMULATED DEPR/AMORT	(935,236,411)	(795,030,919)	(1,730,267,330)	(579,702,411)	(528,731,813)	(1,108,434,224)	(355,534,000)	(266,299,106)	(621,833,106)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,491,739,547	1,718,393,840	3,210,133,387	1,033,512,088	1,139,444,674	2,172,956,762	458,227,459	578,949,166	1,037,176,625
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	145,777	145,777	0	95,688	95,688	0	50,089	50,089
12		ADFIT - Electric Plant In Service (282900)	0	(557,254,817)	(557,254,817)	0	(377,211,358)	(377,211,358)	0	(180,043,459)	(180,043,459)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,648,117)	(59,648,117)	0	(41,269,936)	(41,269,936)	0	(18,378,181)	(18,378,181)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,909,250)	(1,909,250)	0	(1,320,991)	(1,320,991)	0	(588,259)	(588,259)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
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	(6,204,071)	(6,204,071)	0	(4,072,352)	(4,072,352)	0	(2,131,719)	(2,131,719)
1		ADFIT - CDA Settlement Costs (283333)	0	260,402	260,402	0	170,928	170,928	0	89,474	89,474
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,078,222)	(1,078,222)	0	(729,859)	(729,859)	0	(348,363)	(348,363)
		TOTAL ACCUMULATED DFIT	0	(625,694,822)	(625,694,822)	0	(424,342,394)	(424,342,394)	0	(201,352,428)	(201,352,428)
		NET ELECTRIC UTILITY PLANT	1,491,739,547	1,092,699,018	2,584,438,565	1,033,512,088	715,102,280	1,748,614,368	458,227,459	377,596,738	835,824,197

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.454%	37.546%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.691%	32.309%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,491,739,547	1,092,699,018	2,584,438,565	#####	715,102,280	1,748,614,368	458,227,459	377,596,738	835,824,197	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,415,691	31,419,907	37,835,598	5,044,026	21,739,119	26,783,145	1,371,665	9,680,788	11,052,453	
4	Accumulated Amortization - AFUDC (182318)	(1,013,981)	(4,369,550)	(5,383,531)	(786,115)	(3,023,248)	(3,809,363)	(227,866)	(1,346,302)	(1,574,168)	
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)	(3,330,451)	0	(3,330,451)	(1,067,352)	0	(1,067,352)	(2,263,099)	0	(2,263,099)	
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)	1,949,710	0	1,949,710	0	0	0	1,949,710	0	1,949,710	
99	ADFIT - Boulder Park Disallowed (190040)	136,561	0	136,561	0	0	0	136,561	0	136,561	
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)	44,367	0	44,367	44,367	0	44,367	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0	
99	CDA Lake Settlement - ID (186382)	3,872	0	3,872	0	0	0	3,872	0	3,872	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(10,131)	0	(10,131)	(9,318)	0	(9,318)	(813)	0	(813)	
99	CDA CDR Fund - Direct (182324)	3,227	0	3,227	3,227	0	3,227	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	21,999	0	21,999	21,274	0	21,274	725	0	725	
99	ADFIT - Spokane River Relicensing (283322)	(4,605)	0	(4,605)	(4,456)	0	(4,456)	(149)	0	(149)	
99	Spokane River PM&Es (182323)	16,883	0	16,883	13,509	0	13,509	3,374	0	3,374	
99	ADFIT - Spokane River PM&Es (283323)	(3,560)	0	(3,560)	(2,851)	0	(2,851)	(709)	0	(709)	
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)	(2,288,202)	0	(2,288,202)	(901,361)	0	(901,361)	(1,386,841)	0	(1,386,841)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(16,395,429)	0	(16,395,429)	(10,959,487)	0	(10,959,487)	(5,435,942)	0	(5,435,942)	
99	Colstrip-Regulatory Asset (182327)	6,748,263	0	6,748,263	3,441,134	0	3,441,134	3,307,129	0	3,307,129	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	3,056,129	0	3,056,129	2,246,582	0	2,246,582	809,547	0	809,547	
99	Colstrip Reg Asset ADFIT (283376)	(1,046,165)	0	(1,046,165)	(683,669)	0	(683,669)	(362,496)	0	(362,496)	
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(1,590,285)	0	(1,590,285)	(1,039,251)	0	(1,039,251)	(551,034)	0	(551,034)	
99	Colstrip ARO Liability (230027)	(17,847,443)	0	(17,847,443)	(11,663,304)	0	(11,663,304)	(6,184,139)	0	(6,184,139)	
99	Colstrip ARO ADFIT (190376)	3,747,963	0	3,747,963	2,449,294	0	2,449,294	1,298,669	0	1,298,669	
99	Colstrip ARO ADFIT (283377)	(2,844,060)	0	(2,844,060)	(1,858,593)	0	(1,858,593)	(985,467)	0	(985,467)	
99	Customer Deposits (235199)	(1,795,933)	0	(1,795,933)	(1,795,933)	0	(1,795,933)	0	0	0	
C-WKC	Working Capital	48,786,054	0	48,786,054	31,473,843	0	31,473,843	17,312,211	0	17,312,211	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	18,848,745	27,050,357	45,899,102	4,451,298	18,715,871	23,167,169	14,397,447	8,334,486	22,731,933	
	NET RATE BASE	1,510,588,292	1,119,749,375	2,630,337,667	#####	733,818,151	1,771,781,537	472,624,906	385,931,224	858,556,130	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended August 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	
Electric Production														
1	Steam (ED-AN)	268,240				268,240	268,240		176,073	176,073		92,167	92,167	
	Steam (ED-ID)	354,453			354,453		354,453				354,453		354,453	
	Steam (ED-WA)	943,230			943,230		943,230	943,230		943,230			943,230	
1	Hydro (ED-AN)	1,204,225				1,204,225	1,204,225		790,453	790,453		413,772	413,772	
1	Other (ED-AN)	874,883				874,883	874,883		574,273	574,273		300,610	300,610	
Total Electric Production		3,645,031	3,645,031			1,297,683	2,347,348	3,645,031	943,230	1,540,799	2,484,029	354,453	806,549	1,161,002
Electric Transmission														
1	ED-AN	1,338,891				1,338,891	1,338,891		878,848	878,848		460,043	460,043	
	ED-ID	82,543			82,543		82,543				82,543		82,543	
	ED-WA	42,582			42,582		42,582	42,582		42,582			42,582	
Total Electric Transmissic		1,464,016	1,464,016			125,125	1,338,891	1,464,016	42,582	878,848	921,430	82,543	460,043	542,586
Electric Distribution														
3	ED-AN	6,629				6,629	6,629		4,140	4,140		2,489	2,489	
	ED-ID	1,447,199			1,447,199		1,447,199				1,447,199		1,447,199	
	ED-WA	2,767,579			2,767,579		2,767,579	2,767,579		2,767,579			2,767,579	
Total Electric Distribution		4,221,407	4,221,407			4,214,778	6,629	4,221,407	2,767,579	4,140	2,771,719	1,447,199	2,489	1,449,688
Gas Underground Storage														
	GD-AN	53,908		53,908										
	GD-OR	9,718				9,718								
Total Gas Underground St		63,626		53,908		9,718								
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	514,731		514,731										
	GD-WA	1,145,200		1,145,200										
	GD-OR	772,958				772,958								
Total Gas Distribution		2,437,672		1,664,714		772,958								
General Plant														
4	ED-AN	240,680				240,680	240,680		166,524	166,524		74,156	74,156	
	ED-ID	39,873			39,873		39,873				39,873		39,873	
	ED-WA	82,597			82,597		82,597	82,597		82,597			82,597	
7,4	CD-AA	2,064,085	1,441,206	431,002	191,877	1,441,206	1,441,206		997,156	997,156		444,050	444,050	
9,4	CD-AN	50,981	39,417	11,564		39,417	39,417		27,272	27,272		12,145	12,145	
9	CD-ID	40,299	31,158	9,141		31,158	31,158				31,158		31,158	
9	CD-WA	177,268	137,058	40,210		137,058	137,058	137,058		137,058			137,058	
8	GD-AA	31,060			9,619									
	GD-AN	2,634				2,634								
	GD-ID	3,176				3,176								
	GD-WA	90,511				90,511								
	GD-OR	17,719				17,719								
Total General Plant		2,840,883	2,011,989	609,679	219,215	290,686	1,721,303	2,011,989	219,655	1,190,952	1,410,607	71,031	530,351	601,382
Total Depreciation Expen		14,672,635	11,342,443	2,328,301	1,001,891	5,928,272	5,414,171	11,342,443	3,973,046	3,614,739	7,587,785	1,955,226	1,799,432	3,754,658

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	62.454%
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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended August 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			
Production/Transmission																
1	Franchises (302000)	ED-AN	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,378	19,378		19,378	19,378		12,720	12,720		6,658	6,658			
Total Production/Transmission			95,152	95,152		95,152	95,152		62,458	62,458		32,694	32,694			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502						
General Plant - 303000																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
Total General Plant - 303000			39,301	24,770	10,700	3,831		24,770	24,770	17,116	17,116		7,654	7,654		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	3,030,037	2,115,663	632,702	281,672				1,463,806	1,463,806		651,857	651,857		
9,4		CD-AN	7,524	5,817	1,707				5,817	4,025	4,025		1,792	1,792		
9,4		CD-ID	653	505	148			505				505	505			
9,4		CD-WA	313,697	242,541	71,156			242,541	242,541		242,541		0	0		
4		ED-AN	280,248	280,248				280,248		193,901	193,901		86,347	86,347		
		ED-ID	(3)	(3)				(3)				(3)	(3)			
		ED-WA	23,871	23,871				23,871	23,871		23,871					
8		GD-AA	6,762		4,668	2,094										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			3,662,789	2,668,642	710,381	283,766		266,914	2,401,728	2,668,642	266,412	1,661,732	1,928,144	502	739,996	740,498
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0		0	0		0	0		
4		ED-AN	3,946	3,946				3,946	3,946	2,730	2,730		1,216	1,216		
		GD-OR	0			0										
Total General Plant - 390200, 396200			3,946	3,946	0	0		3,946	3,946	2,730	2,730		1,216	1,216		
Total Amortization Expense			3,803,690	2,795,012	721,081	287,597		269,416	2,525,596	2,795,012	268,914	1,744,036	2,012,950	502	781,560	782,062

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended August 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	
Electric Production														
1	Steam (ED-AN)	(72,878,781)	(72,878,781)			(72,878,781)	(72,878,781)		(47,837,632)	(47,837,632)		(25,041,149)	(25,041,149)	
	Steam (ED-ID)	(87,815,431)	(87,815,431)		(87,815,431)	(87,815,431)					(87,815,431)		(87,815,431)	
	Steam (ED-WA)	(163,055,551)	(163,055,551)		(163,055,551)	(163,055,551)		(163,055,551)		(163,055,551)				
1	Hydro (ED-AN)	(152,910,009)	(152,910,009)		(152,910,009)	(152,910,009)			(100,370,130)	(100,370,130)		(52,539,879)	(52,539,879)	
1	Other (ED-AN)	(145,260,405)	(145,260,405)		(145,260,405)	(145,260,405)			(95,348,930)	(95,348,930)		(49,911,475)	(49,911,475)	
Total Electric Production		(621,920,177)	(621,920,177)		(250,870,982)	(371,049,195)	(621,920,177)		(163,055,551)	(243,556,692)	(406,612,243)	(87,815,431)	(127,492,503)	(215,307,934)
Electric Transmission														
1	ED-AN	(213,969,013)	(213,969,013)			(213,969,013)	(213,969,013)		(140,449,260)	(140,449,260)		(73,519,753)	(73,519,753)	
	ED-ID	(9,224,333)	(9,224,333)		(9,224,333)	(9,224,333)					(9,224,333)		(9,224,333)	
	ED-WA	(15,539,373)	(15,539,373)		(15,539,373)	(15,539,373)		(15,539,373)		(15,539,373)				
Total Electric Transmissic		(238,732,719)	(238,732,719)		(24,763,706)	(213,969,013)	(238,732,719)		(15,539,373)	(140,449,260)	(155,988,633)	(9,224,333)	(73,519,753)	(82,744,086)
Electric Distribution														
3	ED-AN	(294,806)	(294,806)			(294,806)	(294,806)		(184,118)	(184,118)		(110,688)	(110,688)	
	ED-ID	(241,230,574)	(241,230,574)		(241,230,574)	(241,230,574)					(241,230,574)		(241,230,574)	
	ED-WA	(368,389,839)	(368,389,839)		(368,389,839)	(368,389,839)		(368,389,839)		(368,389,839)				
Total Electric Distribution		(609,915,219)	(609,915,219)		(609,620,413)	(294,806)	(609,915,219)		(368,389,839)	(184,118)	(368,573,957)	(241,230,574)	(110,688)	(241,341,262)
Gas Underground Storage														
	GD-AN	(17,550,770)		(17,550,770)										
	GD-OR	(1,350,681)		(1,350,681)										
Total Gas Underground S		(18,901,451)		(17,550,770)		(1,350,681)								
Gas Distribution														
	GD-AN	(1,886,898)		(1,886,898)										
	GD-ID	(87,713,289)		(87,713,289)										
	GD-WA	(153,046,805)		(153,046,805)										
	GD-OR	(122,542,104)		(122,542,104)										
Total Gas Distribution		(365,189,096)		(242,646,992)		(122,542,104)								
General Plant														
4	ED-AN	(36,877,694)	(36,877,694)			(36,877,694)	(36,877,694)		(25,515,308)	(25,515,308)		(11,362,386)	(11,362,386)	
	ED-ID	(12,021,534)	(12,021,534)		(12,021,534)	(12,021,534)					(12,021,534)		(12,021,534)	
	ED-WA	(21,619,259)	(21,619,259)		(21,619,259)	(21,619,259)		(21,619,259)		(21,619,259)				
7,4	CD-AA	(91,890,069)	(64,160,403)	(19,187,565)	(8,542,101)	(64,160,403)	(64,160,403)		(44,391,941)	(44,391,941)		(19,768,462)	(19,768,462)	
9,4	CD-AN	(7,912,685)	(6,117,851)	(1,794,834)		(6,117,851)	(6,117,851)		(4,232,880)	(4,232,880)		(1,884,971)	(1,884,971)	
9	CD-ID	(6,738,797)	(5,210,236)	(1,528,561)		(5,210,236)	(5,210,236)				(5,210,236)		(5,210,236)	
9	CD-WA	(6,974,586)	(5,392,541)	(1,582,045)		(5,392,541)	(5,392,541)		(5,392,541)	(5,392,541)				
8	GD-AA	(2,015,803)		(1,391,549)	(624,254)									
	GD-AN	(3,521,662)		(3,521,662)										
	GD-ID	(2,239,380)		(2,239,380)										
	GD-WA	(9,986,007)		(9,986,007)										
	GD-OR	(5,231,971)		(5,231,971)										
Total General Plant		(207,029,447)	(151,399,518)	(41,231,603)	(14,398,326)	(44,243,570)	(107,155,948)	(151,399,518)	(27,011,800)	(74,140,129)	(101,151,929)	(17,231,770)	(33,015,819)	(50,247,589)
Total Accumulated Depr		(2,061,688,109)	(1,621,967,633)	(301,429,365)	(138,291,111)	(929,498,671)	(692,468,962)	(1,621,967,633)	(573,996,563)	(458,330,199)	(1,032,326,762)	(355,502,108)	(234,138,763)	(589,640,871)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	37.546%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended August 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	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,470,554)	(13,470,554)			(13,470,554)	(13,470,554)			(8,842,072)	(8,842,072)			(4,628,482)	(4,628,482)
1 Misc Intangible Plt (3030 ED-AN	(2,213,343)	(2,213,343)			(2,213,343)	(2,213,343)			(1,452,838)	(1,452,838)			(760,505)	(760,505)
Total Production/Transmission	(15,683,897)	(15,683,897)			(15,683,897)	(15,683,897)			(10,294,910)	(10,294,910)			(5,388,987)	(5,388,987)
Distribution														
Franchises (302000) ED-WA	(205,989)	(205,989)			(205,989)	(205,989)		(205,989)	(205,989)	(205,989)				
Misc Intangible Plt (3030 ED-WA	(52,206)	(52,206)			(52,206)	(52,206)		(52,206)	(52,206)	(52,206)				
Total Distribution	(258,195)	(258,195)			(258,195)	(258,195)		(258,195)	(258,195)	(258,195)				
General Plant - 303000														
7.4 CD-AA	(4,052,982)	(2,829,914)	(846,303)	(376,765)	(2,829,914)	(2,829,914)		(1,957,989)	(1,957,989)				(871,925)	(871,925)
9.1 CD-AN	(122,306)	(94,564)	(27,742)		(94,564)	(94,564)		(62,072)	(62,072)				(32,492)	(32,492)
GD-ID	(124,404)		(124,404)											
GD-WA	(256,426)		(256,426)											
GD-OR	(105,897)			(105,897)										
Total General Plant - 303000	(4,662,015)	(2,924,478)	(1,254,875)	(482,662)	(2,924,478)	(2,924,478)		(2,020,061)	(2,020,061)				(904,417)	(904,417)
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(108,977,722)	(76,091,515)	(22,755,639)	(10,130,568)	(76,091,515)	(76,091,515)		(52,646,958)	(52,646,958)				(23,444,557)	(23,444,557)
9.4 CD-AN	(161,869)	(125,152)	(36,717)		(125,152)	(125,152)		(86,591)	(86,591)				(38,561)	(38,561)
9 CD-ID	(41,506)	(32,091)	(9,415)		(32,091)	(32,091)		0			(32,091)		(32,091)	(32,091)
9 CD-WA	(6,889,490)	(5,326,747)	(1,562,743)		(5,326,747)	(5,326,747)		(5,326,747)	(5,326,747)		0		0	0
4 ED-AN	(7,515,354)	(7,515,354)			(7,515,354)	(7,515,354)		(5,199,798)	(5,199,798)				(2,315,556)	(2,315,556)
ED-ID	199	199			199	199					199			199
ED-WA	(120,906)	(120,906)			(120,906)	(120,906)		(120,906)	(120,906)					
8 GD-AA	(55,914)		(38,599)	(17,315)										
GD-AN	0		0											
GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX	(123,762,562)	(89,211,566)	(24,403,113)	(10,147,883)	(5,479,545)	(83,732,021)	(89,211,566)	(5,447,653)	(57,933,347)	(63,381,000)	(31,892)	(25,798,674)	(25,830,566)	
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200														
7.4 CD-AA	0	0	0	0	0	0		0	0	0			0	0
9 CD-ID	0	0	0	0	0	0		0	0	0			0	0
9 CD-WA	0	0	0	0	0	0		0	0	0			0	0
4 ED-AN	(221,561)	(221,561)			(221,561)	(221,561)		(153,296)	(153,296)				(68,265)	(68,265)
ED-WA	0	0			0	0		0	0					
GD-WA	0		0					0						
GD-OR	0			0										
Total General Plant - 390200, 396200	(221,561)	(221,561)	0	0	0	(221,561)	(221,561)	0	(153,296)	(153,296)	0	(68,265)	(68,265)	
Total Accumulated Amortization	(144,588,230)	(108,299,697)	(25,657,988)	(10,630,545)	(5,737,740)	(102,561,957)	(108,299,697)	(5,705,848)	(70,401,614)	(76,107,462)	(31,892)	(32,160,343)	(32,192,235)	

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,340,249	808,699	700,328	8,862,925	10,371,952	3,274,755	99,176	2,640,780	6,014,711	845,134	1,108,452	1,953,586
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,514,944	1,166,110	2,712,494	4,636,340	8,514,944	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,239,696	0	0	89,540,803	89,540,803	0	0	26,777,731	26,777,731	0	11,921,162	11,921,162
9	CD-WA / ID / AN	30,707,897	9,364,979	6,007,790	8,369,656	23,742,425	2,747,466	1,762,545	2,455,461	6,965,472	0	0	0
	TOTAL ACCOUNT	197,260,938	10,531,089	8,720,284	102,546,799	121,798,172	28,675,213	1,762,545	29,233,192	59,670,950	3,870,654	11,921,162	15,791,816
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,240,790	99,643	7,798	1,133,349	1,240,790	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,796	0	0	0	0	0	0	220,071	220,071	0	98,725	98,725
7	CD-AA	92,743,565	0	0	64,756,339	64,756,339	0	0	19,365,784	19,365,784	0	8,621,442	8,621,442
9	CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	0
	TOTAL ACCOUNT	100,443,529	4,499,873	37,527	66,090,722	70,628,122	1,429,575	8,722	19,644,834	21,083,131	12,109	8,720,167	8,732,276
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,663,752	24,184,896	10,541,391	16,937,465	51,663,752	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,176,740	0	0	0	0	9,161,759	2,725,284	2,289,697	14,176,740	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,399,932	0	0	5,166,854	5,166,854	0	0	1,545,180	1,545,180	0	687,898	687,898
9	CD-WA / ID / AN	7,318,630	1,865,493	873,501	2,919,551	5,658,545	547,292	256,265	856,528	1,660,085	0	0	0
	TOTAL ACCOUNT	84,876,169	26,050,389	11,414,892	25,023,870	62,489,151	9,709,051	2,981,549	4,758,496	17,449,096	4,219,927	717,995	4,937,922

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,929,087	275,578	195,614	3,339,830	3,811,022	80,848	57,389	979,828	1,118,065	0
		TOTAL ACCOUNT	5,401,751	275,578	195,614	3,727,230	4,198,422	145,320	57,389	979,828	1,182,537	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,958,570	683,678	195,717	5,079,175	5,958,570	0	0	0	0	0
99		GD-WA / ID / AN	2,788,110	0	0	0	2,788,110	1,999,308	286,001	502,801	2,788,110	0
99		GD-OR / AS	930,385	0	0	0	930,385	0	0	0	930,385	0
8		GD-AA	5,167,837	0	0	0	5,167,837	0	0	3,567,461	3,567,461	1,600,376
7		CD-AA	13,236,804	0	0	9,242,334	9,242,334	0	0	2,763,977	2,763,977	1,230,493
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0
		TOTAL ACCOUNT	29,422,092	694,817	946,363	14,596,070	16,237,250	2,002,576	506,223	6,914,789	9,423,588	930,385
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,796,456	335,205	13,580	1,447,671	1,796,456	0	0	0	0	0
99		GD-WA / ID / AN	168,917	0	0	0	168,917	74,000	0	94,917	168,917	0
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	18,586
8		GD-AA	205,171	0	0	0	205,171	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,757,645	335,205	13,580	2,542,855	2,891,640	74,000	0	564,073	638,073	18,586
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	4,271,991	2,603,717	847,685	820,589	4,271,991	0
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	528,479	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,502,439	250,572	410,496	500,573	1,161,641	73,512	120,430	146,856	340,798	0
		TOTAL ACCOUNT	38,276,471	14,265,248	9,901,577	9,293,544	33,460,369	2,677,229	968,115	1,077,797	4,723,141	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	50,492,998	12,231,588	6,133,747	32,127,663	50,492,998	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,061,869	0	0	0	0	706,212	353,704	1,953	1,061,869	0	0	
99		GD-OR / AS	996,186	0	0	0	0	0	0	0	0	996,186	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	66,676,112	0	0	46,555,262	46,555,262	0	0	13,922,639	13,922,639	0	6,198,211	
9		CD-WA/ ID / AN	16,084,821	7,894,168	2,888,153	1,653,980	12,436,301	2,315,964	847,317	485,239	3,648,520	0	0	
		TOTAL ACCOUNT	135,825,006	20,125,756	9,021,900	80,336,905	109,484,561	3,022,176	1,201,021	14,763,979	18,987,176	996,186	6,357,083	7,353,269
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	614,694,526	77,586,654	40,965,540	313,887,264	432,439,458	51,009,895	7,586,685	80,720,687	139,317,267	10,959,974	31,977,827	42,937,801

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 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	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	16,634,756	(81,333)	(1,000)	16,717,089	16,634,756	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,130	0	0	0	0	0	0	266,553	266,553	0	119,577	119,577	
7		CD-AA	133,468,685	0	0	93,191,840	93,191,840	0	0	27,869,596	27,869,596	0	12,407,249	12,407,249	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	150,947,239	(81,333)	30,570	#####	#####	0	9,262	28,230,700	28,239,962	0	12,526,826	12,526,826	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,165,920	1,165,920	0	0	1,165,920	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717	0
9		CD-WA / ID / AN	18,511,330	14,312,405	0	0	14,312,405	4,198,925	0	0	4,198,925	0	0	0	0
		TOTAL ACCOUNT	21,072,654	15,478,325	0	974,313	16,452,638	4,198,925	0	291,374	4,490,299	0	129,717	129,717	0
		TOTAL	321,269,478	15,716,708	30,570	216,815,206	232,562,484	5,220,839	781,463	56,988,596	62,990,898	406,156	25,309,940	25,716,096	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,522,537)	(59,016,171)	(17,649,151)	(7,857,215)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(817,344)	(631,946)	(185,398)	0
7	282919	CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(88,083,640)	(61,563,892)	(18,407,473)	(8,112,275)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,020,594	4,020,594	0	0	0	0	4,020,594
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(26)	(26)	0	0	0	0	(26)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	26,728,987	16,242,821	0	42,971,808	31,473,843	17,312,211	(4,744,856)	(1,069,390)	0
TOTAL		26,728,987	16,242,821	4,020,568	46,992,376	31,473,843	17,312,211	(4,744,856)	(1,069,390)	4,020,568

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						