

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended October 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	171,959,721	112,822,412	59,137,309
		Adjustments			
		Adjusted Net Operating Income (Loss)	171,959,721	112,822,412	59,137,309
E-APL		Electric Net Rate Base	2,624,112,559	1,772,189,887	851,922,672
		<b>RATE OF RETURN</b>	<b>6.553%</b>	<b>6.366%</b>	<b>6.942%</b>

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	10-01-2020 thru 10-31-2020	398,121 100.000%	260,244 65.368%	137,877 34.632%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2019 thru 10-31-2020	26,500,203 100.000%	17,476,774 65.950%	9,023,429 34.050%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended October 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		13,472,874	0	8,846,024	4,626,850
		Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
		Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	0
		<b>Total</b>		<b>31,632,984</b>	<b>0</b>	<b>22,175,476</b>	<b>9,457,508</b>
		Percentage		100.000%	0.000%	70.102%	29.898%
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635	4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	0
		<b>Total</b>		<b>19,009,997</b>	<b>0</b>	<b>13,061,026</b>	<b>5,948,971</b>
		Percentage		100.000%	0.000%	68.706%	31.294%
		Number of Customers at		361,646	0	257,344	104,302
		Percentage		100.000%	0.000%	71.159%	28.841%
		Net Direct Plant		932,224,866	0	616,773,795	315,451,071
		Percentage		100.000%	0.000%	66.161%	33.839%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.129%</b>	<b>123.871%</b>
		Average (GD AA)		100.000%	0.000%	69.032%	30.968%

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RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Twelve Months Ended October 31, 2020 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		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	10-01-2020 thru 10-31-2020	1,335,350,781	926,867,777	408,483,004	
		Percent		100.000%	69.410%	30.590%	
11		Book Depreciation	11-01-2019 thru 10-31-2020	130,270,134	86,033,003	44,237,131	
		Percent		100.000%	66.042%	33.958%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended October 31, 2020  
 Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	10-01-2020 thru 10-31-2020	3,233,376,471 100.000%	2,191,236,415 67.769%	1,042,140,056 32.231%
13	E-PLT	Net Electric General Plant Percent	10-01-2020 thru 10-31-2020	282,609,820 100.000%	195,013,330 69.004%	87,596,490 30.996%
14		Net Allocated Schedule M's Percent	11-01-2019 thru 10-31-2020	-152,188,454 100.000%	-103,410,202 67.949%	-48,778,252 32.051%
99	Input	Not Allocated		0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended October 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>REVENUE</b>										
<b>SALES OF ELECTRICITY:</b>										
99	440000	Residential	372,279,057	0	372,279,057	250,254,802	0	250,254,802	122,024,255	0
99	442200	Commercial - Firm & Int.	306,187,022	0	306,187,022	219,980,783	0	219,980,783	86,206,239	0
1	442300	Industrial	114,420,949	0	114,420,949	60,542,836	0	60,542,836	53,878,113	0
99	444000	Public Street & Highway Lighting	7,280,357	0	7,280,357	4,567,027	0	4,567,027	2,713,330	0
99	448000	Interdepartmental Revenue	1,440,071	0	1,440,071	1,189,095	0	1,189,095	250,976	0
99	499XXX	Unbilled Revenue	1,223,709	0	1,223,709	837,743	0	837,743	385,966	0
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>802,831,165</b>	<b>0</b>	<b>802,831,165</b>	<b>537,372,286</b>	<b>0</b>	<b>537,372,286</b>	<b>265,458,879</b>	<b>0</b>
1	447XXX	Sales for Resale	0	80,071,999	80,071,999	0	52,559,260	52,559,260	0	27,512,739
<b>TOTAL SALES OF ELECTRICITY</b>			<b>802,831,165</b>	<b>80,071,999</b>	<b>882,903,164</b>	<b>537,372,286</b>	<b>52,559,260</b>	<b>589,931,546</b>	<b>265,458,879</b>	<b>27,512,739</b>
<b>OTHER OPERATING REVENUE:</b>										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	206,337	0	206,337	144,485	0	144,485	61,852	0
1	453000	Sales of Water & Water Power	0	498,498	498,498	0	327,214	327,214	0	171,284
1	454000	Rent from Electric Property	1,908,194	145,092	2,053,286	1,480,919	95,238	1,576,157	427,275	49,854
1	454100	Rent from Transmission Joint Use	17,323	0	17,323	7,710	0	7,710	9,613	0
1	456XXX	Other Electric Revenues	(2,401,405)	59,305,635	56,904,230	(231,255)	38,928,219	38,696,964	(2,170,150)	20,377,416
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>(269,551)</b>	<b>59,949,225</b>	<b>59,679,674</b>	<b>1,401,859</b>	<b>39,350,671</b>	<b>40,752,530</b>	<b>(1,671,410)</b>	<b>20,598,554</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>802,561,614</b>	<b>140,021,224</b>	<b>942,582,838</b>	<b>538,774,145</b>	<b>91,909,931</b>	<b>630,684,076</b>	<b>263,787,469</b>	<b>48,111,293</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended October 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

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

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

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

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



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended October 31, 2020  
Ending Balance Basis

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	12,572,910	27,863,010	40,435,920	8,334,943	18,289,280	26,624,223	4,237,967	9,573,730
E-DEPX		Depreciation Expense-Transmission	1,495,893	15,618,824	17,114,717	508,572	10,252,196	10,760,768	987,321	5,366,628
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,130,815	1,130,815	0	742,267	742,267	0	388,548
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,926,479)	0	(1,926,479)	(1,189,402)	0	(1,189,402)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,253	0	78,253	72,939	0	72,939	5,314	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	19,537	0	19,537	0	0	0	19,537	0
99	407327	Colstrip Reg. Asset Amortization	1,427,385	0	1,427,385	571,181	0	571,181	856,204	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(176,482)	0	(176,482)	0	0	0	(176,482)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	111,431	0	111,431	0	0	0	111,431	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	180,512	0	180,512	152,118	0	152,118	28,394	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	213,855	0	213,855	151,994	0	151,994	61,861	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(833,260)	0	(833,260)	(833,260)	0	(833,260)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,976,276)	0	(2,976,276)	(984,573)	0	(984,573)	(1,991,703)	0
99	407434	EIM Deferred O&M	(159,283)	0	(159,283)	0	0	0	(159,283)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,828,470)	0	(14,828,470)	(10,086,511)	0	(10,086,511)	(4,741,959)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(556,353)	0	(556,353)	0	0	0	(556,353)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(19,003)	0	(19,003)	(19,003)	0	(19,003)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,291,282	25,291,282	0	16,601,197	16,601,197	0	8,690,085
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,377,998)	71,012,321	65,634,323	(3,278,194)	46,612,487	43,334,293	(2,099,804)	24,399,834
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,452,203	403,740,426	417,192,629	2,564,214	265,015,216	267,579,430	10,887,989	138,725,210

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For Twelve Months Ended October 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	580,436	3,254,839	3,835,275	400,481	2,146,566	2,547,047	179,955	1,108,273	
3	582000	Station Expense	536,724	47,433	584,157	336,718	31,282	368,000	200,006	16,151	
3	583000	Overhead Line Expense	1,750,184	798,410	2,548,594	1,104,176	526,551	1,630,727	646,008	271,859	
3	584000	Underground Line Expense	1,819,192	0	1,819,192	1,008,160	0	1,008,160	811,032	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	38,496	0	38,496	36,537	0	36,537	1,959	0	
3	586000	Meter Expense	1,649,899	65,230	1,715,129	1,437,904	43,019	1,480,923	211,995	22,211	
3	587000	Customer Installations Expense	592,132	125,072	717,204	361,850	82,485	444,335	230,282	42,587	
3	588000	Miscellaneous Distribution Expense	2,663,929	2,788,608	5,452,537	1,816,716	1,839,087	3,655,803	847,213	949,521	
3	589000	Rent	198	173,283	173,481	198	114,280	114,478	0	59,003	
MAINTENANCE:											
3	590000	Supervision & Engineering	605,428	878,549	1,483,977	415,000	579,403	994,403	190,428	299,146	
3	591000	Structures	405,141	25,967	431,108	256,550	17,125	273,675	148,591	8,842	
3	592000	Station Equipment	405,434	114,064	519,498	312,198	75,225	387,423	93,236	38,839	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	13,903,385	(7)	13,903,378	8,882,076	(5)	8,882,071	5,021,309	(2)	
3	594000	Underground Lines	654,888	0	654,888	403,760	0	403,760	251,128	0	
3	595000	Line Transformers	419,632	0	419,632	337,798	0	337,798	81,834	0	
3	596000	Street Light & Signal System Maintenance Exp	162,711	0	162,711	146,316	0	146,316	16,395	0	
3	597000	Meters	48,100	0	48,100	42,336	0	42,336	5,764	0	
3	598000	Miscellaneous Distribution Expense	264,292	321,759	586,051	177,997	212,200	390,197	86,295	109,559	
TOTAL DISTRIBUTION OPERATING EXP			26,500,201	8,593,207	35,093,408	17,476,771	5,667,218	23,143,989	9,023,430	2,925,989	
E-DEPX		Depreciation Expense-Distribution	49,419,199	79,840	49,499,039	32,368,870	52,654	32,421,524	17,050,329	27,186	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,357	0	27,357	27,357	0	27,357	0	0	
E-OTX		Taxes Other Than FIT--Distribution	54,462,450	0	54,462,450	47,804,342	0	47,804,342	6,658,108	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			103,909,006	79,840	103,988,846	80,200,569	52,654	80,253,223	23,708,437	27,186	
TOTAL DISTRIBUTION EXPENSES			130,409,207	8,673,047	139,082,254	97,677,340	5,719,872	103,397,212	32,731,867	2,953,175	

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For Twelve Months Ended October 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	148,288	148,288	0	96,933	96,933	0	51,355
2	902000	Meter Reading Expenses	1,338,817	165,844	1,504,661	1,148,448	108,409	1,256,857	190,369	57,435
2	903XXX	Customer Records & Collection Expenses	1,338,654	6,708,676	8,047,330	886,374	4,385,327	5,271,701	452,280	2,323,349
2	904000	Uncollectible Accounts	0	6,506,015	6,506,015	0	4,252,852	4,252,852	0	2,253,163
2	905000	Misc Customer Accounts	0	162,179	162,179	0	106,013	106,013	0	56,166
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,677,471</b>	<b>13,691,002</b>	<b>16,368,473</b>	<b>2,034,822</b>	<b>8,949,534</b>	<b>10,984,356</b>	<b>642,649</b>	<b>4,741,468</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,423,476	139,129	33,562,605	23,080,508	90,946	23,171,454	10,342,968	48,183
2	909000	Advertising	188,025	883,818	1,071,843	188,025	577,734	765,759	0	306,084
2	910000	Misc Customer Service & Info Exp	0	252,973	252,973	0	165,363	165,363	0	87,610
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,611,501</b>	<b>1,275,920</b>	<b>34,887,421</b>	<b>23,268,533</b>	<b>834,043</b>	<b>24,102,576</b>	<b>10,342,968</b>	<b>441,877</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	550,620	28,830,160	29,380,780	452,787	19,947,299	20,400,086	97,833	8,882,861
4	921000	Office Supplies & Expenses	8,704	4,415,896	4,424,600	8,704	3,055,314	3,064,018	0	1,360,582
4	922000	Admin Exp Transferred--Credit	0	(102,847)	(102,847)	0	(71,159)	(71,159)	0	(31,688)
4	923000	Outside Services Employed	460,816	10,169,137	10,629,953	438,268	7,035,924	7,474,192	22,548	3,133,213
4	924000	Property Insurance Premium	0	1,696,228	1,696,228	0	1,173,603	1,173,603	0	522,625
4	925XXX	Injuries and Damages	28,993	3,767,414	3,796,407	21,929	2,606,636	2,628,565	7,064	1,160,778
4	926XXX	Employee Pensions and Benefits	3,367,832	22,904,355	26,272,187	2,429,075	15,847,294	18,276,369	938,757	7,057,061
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,711,115	3,282,643	5,993,758	1,877,173	2,154,727	4,031,900	833,942	1,127,916
4	930000	Miscellaneous General Expenses	121,272	6,636,900	6,758,172	99,128	4,592,005	4,691,133	22,144	2,044,895
4	931000	Rents	4,200	509,332	513,532	0	352,402	352,402	4,200	156,930
4	935000	Maintenance of General Plant	1,528,632	10,827,741	12,356,373	1,099,507	7,491,606	8,591,113	429,125	3,336,135
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>8,783,384</b>	<b>92,936,959</b>	<b>101,720,343</b>	<b>6,426,571</b>	<b>64,185,651</b>	<b>70,612,222</b>	<b>2,356,813</b>	<b>28,751,308</b>

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For Twelve Months Ended October 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,361,058	19,760,353	23,121,411	2,522,755	13,671,990	16,194,745	838,303	6,088,363
E-AMTX		Amortization Expense-General Plant - 303000	0	297,193	297,193	0	205,358	205,358	0	91,835
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,148,994	27,088,099	30,237,093	3,144,037	18,741,985	21,886,022	4,957	8,346,114
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	63,860	63,860	0	44,184	44,184	0	19,676
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(2,682,976)	0	(2,682,976)	0	0	0	(2,682,976)	0
99	407311	Regulatory Debit - AFUDC Amortization	351,407	1,792,164	2,143,571	279,081	1,214,532	1,493,613	72,326	577,632
99	407314	Regulatory Debit - FISERVE Amortization	664,745	0	664,745	452,078	0	452,078	212,667	0
99	407319	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0
99	407332	Existing Meters Excess Deprec. Deferral	834,970	0	834,970	834,970	0	834,970	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(528,391)	0	(528,391)	(422,754)	0	(422,754)	(105,637)	0
99	407436	Regulatory Credit - AMI	(8,859,852)	0	(8,859,852)	(8,859,852)	0	(8,859,852)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(4,056,476)	0	(4,056,476)	(2,460,703)	0	(2,460,703)	(1,595,773)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(2,597,623)	0	(2,597,623)	(2,597,623)	0	(2,597,623)	0	0
E-OTX		Taxes Other Than FIT--A&G	856,195	5,029,541	5,885,736	597,171	3,479,889	4,077,060	259,024	1,549,652
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,017,973)	54,031,210	45,013,237	(6,096,006)	37,357,938	31,261,932	(2,921,967)	16,673,272
		TOTAL ADMIN & GENERAL EXPENSES	(234,589)	146,968,169	146,733,580	330,565	101,543,589	101,874,154	(565,154)	45,424,580
		TOTAL EXPENSES BEFORE FIT	179,915,793	574,348,564	754,264,357	125,875,474	382,062,254	507,937,728	54,040,319	192,286,310
		NET OPERATING INCOME (LOSS) BEFORE FIT			188,318,481			122,746,348		
E-FIT		FEDERAL INCOME TAX			4,749,699			1,529,555		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,093,849			8,712,596		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			171,959,721			112,822,412		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.368%	34.632%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.950%	34.050%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	122,024,255
99	442200	Commercial - Firm & Int.	86,206,239
1	442300	Industrial	53,878,113
99	444000	Public Street & Highway Lighting	2,713,330
99	448000	Interdepartmental Revenue	250,976
99	499XXX	Unbilled Revenue	385,966
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>265,458,879</u>
1	447XXX	Sales for Resale	<u>27,512,739</u>
		TOTAL SALES OF ELECTRICITY	<u>292,971,618</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	61,852
1	453000	Sales of Water & Water Power	171,284
1	454000	Rent from Electric Property	477,129
1	454100	Rent from Transmission Joint Use	9,613
1	456XXX	Other Electric Revenues	<u>18,207,266</u>
		TOTAL OTHER OPERATING REVENUE	<u>18,927,144</u>
		TOTAL ELECTRIC REVENUE	<u>311,898,762</u>

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For Twelve Months Ended October 31, 2020	
Ending Balance Basis	*****

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

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Ending Balance Basis	*****

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



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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,811,697
E-DEPX		Depreciation Expense-Transmission	6,353,949
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	388,548
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,314
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	19,537
99	407327	Colstrip Reg. Asset Amortization	856,204
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(176,482)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	111,431
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	28,394
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	61,861
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,991,703)
99	407434	EIM Deferred O&M	(159,283)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,741,959)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(556,353)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,690,085
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,300,030</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>149,613,199</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	*****

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended October 31, 2020		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	51,355
2	902000	Meter Reading Expenses	247,804
2	903XXX	Customer Records & Collection Expenses	2,775,629
2	904000	Uncollectible Accounts	2,253,163
2	905000	Misc Customer Accounts	56,166
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>5,384,117</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,391,151
2	909000	Advertising	306,084
2	910000	Misc Customer Service & Info Exp	87,610
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,784,845</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,980,694
4	921000	Office Supplies & Expenses	1,360,582
4	922000	Admin Exp Transferred--Credit	(31,688)
4	923000	Outside Services Employed	3,155,761
4	924000	Property Insurance Premium	522,625
4	925XXX	Injuries and Damages	1,167,842
4	926XXX	Employee Pensions and Benefits	7,995,818
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,961,858
4	930000	Miscellaneous General Expenses	2,067,039
4	931000	Rents	161,130
4	935000	Maintenance of General Plant	3,765,260
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>31,108,121</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,926,666
E-AMTX		Amortization Expense-General Plant - 303000	91,835
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,351,071
E-AMTX		Amortization Expense-General Plant - 390200, 3962	19,676
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(2,682,976)
99	407311	Regulatory Debit - AFUDC Amortization	649,958
99	407314	Regulatory Debit - FISERVE Amortization	212,667
99	407319	AFUDC Equity DFIT Deferral	75,142
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(105,637)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,595,773)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,808,676
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>13,751,305</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>44,859,426</u>
		TOTAL EXPENSES BEFORE FIT	<u>246,326,629</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	65,572,133
E-FIT		FEDERAL INCOME TAX	3,220,144
E-FIT		DEFERRED FEDERAL INCOME TAX	3,381,253
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>59,137,309</u>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	39,750	492,881	532,631	36,650	323,527	360,177	3,100	169,354	172,454
1	456010	Other Electric Rev-Financial	0	(11,495,810)	(11,495,810)	0	(7,545,850)	(7,545,850)	0	(3,949,960)	(3,949,960)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,978,571	5,978,571	0	3,924,334	3,924,334	0	2,054,237	2,054,237
1	456016	Other Electric Rev-Resource Opt	0	3,004,578	3,004,578	0	1,972,205	1,972,205	0	1,032,373	1,032,373
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	192,014	192,014	0	126,038	126,038	0	65,976	65,976
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	206,208	206,208	0	135,355	135,355	0	70,853	70,853
1	456030	Other Electric Rev-Clearwater	(126,184)	1,270,884	1,144,700	0	834,208	834,208	(126,184)	436,676	310,492
1	456050	Other Electric Rev-Attachment Fees	1,539,205	132,721	1,671,926	1,371,181	87,118	1,458,299	168,024	45,603	213,627
1	456100	Transmission Revenue of Others	0	13,937,852	13,937,852	0	9,148,806	9,148,806	0	4,789,046	4,789,046
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,585,683	2,585,683	0	1,697,242	1,697,242	0	888,441	888,441
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	274,017	0	274,017	1,004,483	0	1,004,483	(730,466)	0	(730,466)
1	456329	Amortization Res Decoupling Deferral	(8,005,077)	0	(8,005,077)	(6,227,067)	0	(6,227,067)	(1,778,010)	0	(1,778,010)
1	456338	Non-res Decoupling Deferred Rev	11,863,818	0	11,863,818	10,565,299	0	10,565,299	1,298,519	0	1,298,519
1	456339	Amortization Non-res Decoupling	(8,481,012)	0	(8,481,012)	(7,094,512)	0	(7,094,512)	(1,386,500)	0	(1,386,500)
1	456380	Other Electric Revenue-Clearwater	320,578	0	320,578	0	0	0	320,578	0	320,578
1	456700	Other Electric Rev-Low Voltage	173,500	0	173,500	112,711	0	112,711	60,789	0	60,789
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,632,025)	(1,632,025)	0	(1,071,261)	(1,071,261)	0	(560,764)	(560,764)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,632,025	1,632,025	0	1,071,261	1,071,261	0	560,764	560,764
1	456730	Other Elec Rev-Intraco Thermal	0	38,992,716	38,992,716	0	25,594,819	25,594,819	0	13,397,897	13,397,897
TOTAL ACCOUNT 456			(2,401,405)	59,305,638	56,904,233	(231,255)	38,928,220	38,696,965	(2,170,150)	20,377,418	18,207,268

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	113,828,769	113,828,769	0	74,717,204	74,717,204	0	39,111,565	39,111,565
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,775,941	1,775,941	0	1,165,728	1,165,728	0	610,213	610,213
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,493,889	0	10,493,889	0	0	0	10,493,889	0	10,493,889
1	555550	Non Monetary - Exchange Power	0	1,950,251	1,950,251	0	1,280,145	1,280,145	0	670,106	670,106
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,312,717	2,312,717	0	1,518,067	1,518,067	0	794,650	794,650
1	555710	Intercompany Purchase	0	2,583,286	2,583,286	0	1,695,669	1,695,669	0	887,617	887,617
TOTAL ACCOUNT 555			10,493,889	122,450,964	132,944,853	0	80,376,813	80,376,813	10,493,889	42,074,151	52,568,040

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,159	5,608,876	5,627,035	18,159	3,681,666	3,699,825	0	1,927,210	1,927,210
1	557010	Other Power Supply Expense - Financial	0	(13,512,665)	(13,512,665)	0	(8,869,713)	(8,869,713)	0	(4,642,952)	(4,642,952)
1	557018	Merchandise Processing Fee	0	57,303	57,303	0	37,614	37,614	0	19,689	19,689
1	557150	Fuel - Economic Dispatch	0	(7,736,408)	(7,736,408)	0	(5,078,178)	(5,078,178)	0	(2,658,230)	(2,658,230)
1	557160	Power Supply Expense - Miscellaneous	0	1,825	1,825	0	1,198	1,198	0	627	627
99	557161	Unbilled Add-Ons	(737,097)	0	(737,097)	(848,790)	0	(848,790)	111,693	0	111,693
1	557165	Other Resource Costs-CAISO Charges	0	149,889	149,889	0	98,387	98,387	0	51,502	51,502
1	557170	Broker Fees - Power	0	297,626	297,626	0	195,362	195,362	0	102,264	102,264
1	557171	REC Broker Fees	0	46,505	46,505	0	30,526	30,526	0	15,979	15,979
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	9,598,214	0	9,598,214	9,598,214	0	9,598,214	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(10,692,974)	0	(10,692,974)	(10,692,974)	0	(10,692,974)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,498,265	0	1,498,265	1,498,265	0	1,498,265	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,406,703)	0	(1,406,703)	(1,406,703)	0	(1,406,703)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	48,873	0	48,873	0	0	0	48,873	0	48,873
99	557390	Idaho PCA Amortization	(1,658,454)	0	(1,658,454)	0	0	0	(1,658,454)	0	(1,658,454)
1	557395	Optional Renewable Power Expense Offset	0	474	474	0	311	311	0	163	163
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,840,766	2,840,766	0	1,864,679	1,864,679	0	976,087	976,087
1	557711	Turbine Gas Bookout Offset	0	(2,840,766)	(2,840,766)	0	(1,864,679)	(1,864,679)	0	(976,087)	(976,087)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,534,424	57,534,424	0	37,765,596	37,765,596	0	19,768,828	19,768,828
TOTAL ACCOUNT 557			(2,263,846)	42,447,849	40,184,003	(1,087,138)	27,862,769	26,775,631	(1,176,708)	14,585,080	13,408,372

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	235,256	139,129	374,385	149,188	90,946	240,134	86,068	48,183	134,251
99	908600	Public Purpose Tariff Rider Expense Offset	32,936,817	0	32,936,817	22,689,599	0	22,689,599	10,247,218	0	10,247,218
99	908610	Limited Income Tax Refund Program	190,306	0	190,306	190,306	0	190,306	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	61,097	0	61,097	51,415	0	51,415	9,682	0	9,682
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,423,476	139,129	33,562,605	23,080,508	90,946	23,171,454	10,342,968	48,183	10,391,151

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.13%	54.13%
2	Cost of Debt		4.886%	4.886%
	Total Weighted Cost		2.645%	2.645%
E-APL	Net Rate Base	2,624,112,559	1,772,189,887	851,922,672
	Interest Deduction for FIT Calculation	69,407,778	46,874,423	22,533,355
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended October 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	942,582,838	630,684,076	311,898,762
E-OPS	Less: Operating & Maintenance Expense	539,627,951	353,088,280	186,539,671
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	128,996,938	86,366,849	42,630,089
E-OTX	Less: Taxes Other than FIT	85,639,468	68,482,599	17,156,869
	Net Operating Income Before FIT	188,318,481	122,746,348	65,572,133
E-INT	Less: Interest Expense	69,407,778	46,874,423	22,533,355
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(58,753)	0	(58,753)
E-SCM	Plus: Schedule M Adjustments	(96,234,336)	(68,588,332)	(27,646,004)
	Taxable Net Operating Income	22,617,614	7,283,593	15,334,021
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,749,699	1,529,555	3,220,144
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,749,699	1,529,555	3,220,144
E-DTE	Deferred FIT	12,093,849	8,712,596	3,381,253
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	16,358,760	9,923,936	6,434,824

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		70,025,411	91,901,993	161,927,404	46,906,533	61,999,914	108,906,447	23,118,878	29,902,079	53,020,957
12	997001 Contributions In Aid of Construction		0	4,498,644	4,498,644	0	3,048,686	3,048,686	0	1,449,958	1,449,958
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,812,625	2,812,625	0	1,906,088	1,906,088	0	906,537	906,537
99	997007 Idaho PCA		(1,609,581)	0	(1,609,581)	0	0	0	(1,609,581)	0	(1,609,581)
12	997009 Rathdrum Turbine Lease		0	(8,455)	(8,455)	0	(5,730)	(5,730)	0	(2,725)	(2,725)
12	997016 Redemption Expense Amortization		0	940,266	940,266	0	637,209	637,209	0	303,057	303,057
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		7,749,893	0	7,749,893	4,093,323	0	4,093,323	3,656,570	0	3,656,570
12	997020 FAS87 Current Pension Accrual		0	(10,002,728)	(10,002,728)	0	(6,778,749)	(6,778,749)	0	(3,223,979)	(3,223,979)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	6,997,410	6,997,410	0	4,742,075	4,742,075	0	2,255,335	2,255,335
99	997031 Decoupling Mechanism		4,348,254	0	4,348,254	1,751,797	0	1,751,797	2,596,457	0	2,596,457
12	997032 Interest Rate Swaps		0	(21,091,469)	(21,091,469)	0	(14,293,478)	(14,293,478)	0	(6,797,991)	(6,797,991)
99	997033 BPA Residential Exchange		(734,617)	0	(734,617)	547,453	0	547,453	(1,282,070)	0	(1,282,070)
99	997034 Montana Hydro Settlement		5,077,333	0	5,077,333	3,330,689	0	3,330,689	1,746,644	0	1,746,644
99	997035 Leases		0	85,021	85,021	0	58,825	58,825	0	26,196	26,196
99	997043 Washington Deferred Power Costs		(1,376,567)	0	(1,376,567)	(1,376,567)	0	(1,376,567)	0	0	0
12	997044 Non-Monetary Power Costs		0	1,950,250	1,950,250	0	1,321,665	1,321,665	0	628,585	628,585
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(11,836,847)	(11,836,847)	0	(8,021,713)	(8,021,713)	0	(3,815,134)	(3,815,134)
12	997049 Tax Depreciation		0	(193,567,007)	(193,567,007)	0	(131,178,425)	(131,178,425)	0	(62,388,582)	(62,388,582)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,253	0	78,253	72,939	0	72,939	5,314	0	5,314
99	997059 Spokane River Relicensing PME		71,062	0	71,062	46,316	0	46,316	24,746	0	24,746
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		180,512	884,086	1,064,598	152,118	599,136	751,254	28,394	284,950	313,344
99	997065 Amortization - Unbilled Revenue Add-Ins		(992,812)	0	(992,812)	(1,407,249)	0	(1,407,249)	414,437	0	414,437
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	1,193,526	1,193,526	0	808,841	808,841	0	384,685	384,685
12	997081 Deferred Compensation		0	249,064	249,064	0	168,788	168,788	0	80,276	80,276
4	997082 Meal Disallowances		0	445,896	445,896	0	308,511	308,511	0	137,385	137,385
12	997083 Paid Time Off		0	1,075,086	1,075,086	0	728,575	728,575	0	346,511	346,511
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(732,835)	0	(732,835)	0	0	0	(732,835)	0	(732,835)
99	997095 WA REC Deferral		91,562	0	91,562	91,562	0	91,562	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,174	22,174	0	10,546	10,546
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(34,756)	(34,756)	0	(23,554)	(23,554)	0	(11,202)	(11,202)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(37,979,513)	(37,979,513)	0	(25,738,336)	(25,738,336)	0	(12,241,177)	(12,241,177)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		111,431	0	111,431	0	0	0	111,431	0	111,431
99	997104 Spokane River TDG		19,537	0	19,537	0	0	0	19,537	0	19,537
99	997107 MDM System		(14,543,278)	0	(14,543,278)	(14,543,278)	0	(14,543,278)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(3,856,403)	0	(3,856,403)	(897,445)	0	(897,445)	(2,958,958)	0	(2,958,958)
99	997110	FISERVE	159,462	0	159,462	29,317	0	29,317	130,145	0	130,145
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,971)	(164,971)	0	(78,460)	(78,460)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,731	462,731	0	313,588	313,588	0	149,143	149,143
99	997115	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0	75,142
99	997117	Colstrip Plant Adjustment	(4,852,804)	0	(4,852,804)	(2,502,947)	0	(2,502,947)	(2,349,857)	0	(2,349,857)
99	997119	AFUDC Tax CPI	0	8,948,266	8,948,266	0	6,064,150	6,064,150	0	2,884,116	2,884,116
99	997120	Transportation Tax Disallowance	0	98,170	98,170	0	66,529	66,529	0	31,641	31,641
99	997123	EIM Deferred O&M	(159,283)	0	(159,283)	0	0	0	(159,283)	0	(159,283)
99	997124	Colstrip Recovery Offset	595,186	0	595,186	595,186	0	595,186	0	0	0
99	997125	COVID-19	(4,056,476)	0	(4,056,476)	(2,460,703)	0	(2,460,703)	(1,595,773)	0	(1,595,773)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>55,954,116</b>	<b>(152,188,452)</b>	<b>(96,234,336)</b>	<b>34,821,870</b>	<b>(103,410,202)</b>	<b>(68,588,332)</b>	<b>21,132,246</b>	<b>(48,778,250)</b>	<b>(27,646,004)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.769%	32.231%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	8,479,837	8,479,837	0	5,746,701	5,746,701	0	2,733,136	2,733,136
99	410100	Deferred Federal Income Tax Expense - Washin	3,361,800	0	3,361,800	3,361,800	0	3,361,800	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	840,894	0	840,894	0	0	0	840,894	0	840,894
	410100	Total	4,202,694	8,479,837	12,682,531	3,361,800	5,746,701	9,108,501	840,894	2,733,136	3,574,030
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(328,085)	(328,085)	0	(222,340)	(222,340)	0	(105,745)	(105,745)
99	411100	Deferred Federal Income Tax Expense - Washin	(173,565)	0	(173,565)	(173,565)	0	(173,565)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(87,032)	0	(87,032)	0	0	0	(87,032)	0	(87,032)
	411100	Total	(260,597)	(328,085)	(588,682)	(173,565)	(222,340)	(395,905)	(87,032)	(105,745)	(192,777)
Total Deferred Federal Income Tax Expense			3,942,097	8,151,752	12,093,849	3,188,235	5,524,361	8,712,596	753,862	2,627,391	3,381,253

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.769%	32.231%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	35,820	35,820	0	23,512	23,512	0	12,308	12,308
1	408140	State Kwh Generation Tax	0	1,328,437	1,328,437	0	871,986	871,986	0	456,451	456,451
1	408150	R&P Property Tax--Production	0	17,843,343	17,843,343	0	11,712,370	11,712,370	0	6,130,973	6,130,973
1	408180	R&P Property Tax--Transmission	0	6,302,949	6,302,949	0	4,137,256	4,137,256	0	2,165,693	2,165,693
1	409100	State Income Tax--Montana & Oregon	0	(219,267)	(219,267)	0	(143,927)	(143,927)	0	(75,340)	(75,340)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,291,282</b>	<b>25,291,282</b>	<b>0</b>	<b>16,601,197</b>	<b>16,601,197</b>	<b>0</b>	<b>8,690,085</b>	<b>8,690,085</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,783,351	0	21,783,351	21,783,351	0	21,783,351	0	0	0
99	408120	Municipal Occupation & License Tax	21,997,834	0	21,997,834	18,487,598	0	18,487,598	3,510,236	0	3,510,236
99	408160	Miscellaneous State or Local Tax--WA & ID	293	0	293	0	0	0	293	0	293
99	408170	R&P Property Tax--Distribution	10,814,241	0	10,814,241	7,533,393	0	7,533,393	3,280,848	0	3,280,848
99	409100	State Income Tax--Idaho	(74,516)	0	(74,516)	0	0	0	(74,516)	0	(74,516)
99	411410	State Income Tax--Idaho ITC Deferred	(32,541)	0	(32,541)	0	0	0	(32,541)	0	(32,541)
99	411420	State Income Tax--Idaho ITC Amortization	(26,212)	0	(26,212)	0	0	0	(26,212)	0	(26,212)
<b>TOTAL DISTRIBUTION</b>			<b>54,462,450</b>	<b>0</b>	<b>54,462,450</b>	<b>47,804,342</b>	<b>0</b>	<b>47,804,342</b>	<b>6,658,108</b>	<b>0</b>	<b>6,658,108</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	856,195	5,029,541	5,885,736	597,171	3,479,889	4,077,060	259,024	1,549,652	1,808,676
<b>TOTAL A&amp;G</b>			<b>856,195</b>	<b>5,029,541</b>	<b>5,885,736</b>	<b>597,171</b>	<b>3,479,889</b>	<b>4,077,060</b>	<b>259,024</b>	<b>1,549,652</b>	<b>1,808,676</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,318,645</b>	<b>30,320,823</b>	<b>85,639,468</b>	<b>48,401,513</b>	<b>20,081,086</b>	<b>68,482,599</b>	<b>6,917,132</b>	<b>10,239,737</b>	<b>17,156,869</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,783,333	7,783,333	0	5,108,980	5,108,980	0	2,674,353	2,674,353
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	1,086,558	1,086,558	0	713,217	713,217	0	373,341	373,341
1	182381	CDA Settlement Past Storage	0	29,359,011	29,359,011	0	19,271,255	19,271,255	0	10,087,756	10,087,756
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	14,950,275	15,269,991	319,716	9,967,559	10,287,275	0	4,982,716	4,982,716
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	602,300	110,747,471	111,349,771	604,231	76,625,068	77,229,299	(1,931)	34,122,403	34,120,472
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	15,995,986	974,990	16,970,976	15,995,986	674,586	16,670,572	0	300,404	300,404
TOTAL INTANGIBLE PLANT			17,242,638	301,646,705	318,889,343	17,244,569	205,338,923	222,583,492	(1,931)	96,307,782	96,305,851
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	111,437,414	28,676,990	140,114,404	72,825,933	18,823,576	91,649,509	38,611,481	9,853,414	48,464,895
1	312000	Boiler Plant	146,333,585	46,568,786	192,902,371	95,630,865	30,567,751	126,198,616	50,702,720	16,001,035	66,703,755
1	313000	Generators	489,643	0	489,643	321,445	0	321,445	168,198	0	168,198
1	314000	Turbogenerator Units	39,028,742	18,569,790	57,598,532	25,506,755	12,189,210	37,695,965	13,521,987	6,380,580	19,902,567
1	315000	Accessory Electric Equipment	17,969,923	12,263,862	30,233,785	11,744,897	8,049,999	19,794,896	6,225,026	4,213,863	10,438,889
1	316000	Miscellaneous Power Plant Equipment	14,573,405	2,475,603	17,049,008	9,525,177	1,624,986	11,150,163	5,048,228	850,617	5,898,845
TOTAL STEAM PRODUCTION PLANT			329,832,712	112,418,366	442,251,078	215,555,072	73,791,415	289,346,487	114,277,640	38,626,951	152,904,591
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,899,354	64,899,354	0	42,599,936	42,599,936	0	22,299,418	22,299,418
1	331XXX	Structures & Improvements	0	94,415,075	94,415,075	0	61,974,055	61,974,055	0	32,441,020	32,441,020
1	332XXX	Reservoirs, Dams, & Waterways	0	197,388,254	197,388,254	0	129,565,650	129,565,650	0	67,822,604	67,822,604
1	333000	Waterwheels, Turbines, & Generators	0	234,902,352	234,902,352	0	154,189,904	154,189,904	0	80,712,448	80,712,448
1	334000	Accessory Electric Equipment	0	73,857,281	73,857,281	0	48,479,919	48,479,919	0	25,377,362	25,377,362
1	335XXX	Miscellaneous Power Plant Equipment	0	13,043,355	13,043,355	0	8,561,658	8,561,658	0	4,481,697	4,481,697
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	682,155,595	682,155,595	0	447,766,932	447,766,932	0	234,388,663	234,388,663
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	17,154,837	17,154,837	0	11,260,435	11,260,435	0	5,894,402	5,894,402
1	342000	Fuel Holders, Producers, & Accessories	0	21,067,520	21,067,520	0	13,828,720	13,828,720	0	7,238,800	7,238,800
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	222,412,773	222,412,773	0	145,991,744	145,991,744	0	76,421,029	76,421,029
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,513,673	22,513,673	0	14,777,975	14,777,975	0	7,735,698	7,735,698
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	1,641,248	1,641,248	0	1,077,315	1,077,315	0	563,933	563,933
TOTAL OTHER PRODUCTION PLANT			0	309,407,952	309,407,952	0	203,095,379	203,095,379	0	106,312,573	106,312,573
TOTAL PRODUCTION PLANT			329,832,712	1,103,981,913	1,433,814,625	215,555,072	724,653,726	940,208,798	114,277,640	379,328,187	493,605,827

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	30,361,312	30,989,670	410,632	19,929,165	20,339,797	217,726	10,432,147	10,649,873
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	74,753	28,037,614	28,112,367	45,993	18,403,890	18,449,883	28,760	9,633,724	9,662,484
1	353XXX	Station Equipment	12,151,150	286,032,180	298,183,330	7,936,798	187,751,523	195,688,321	4,214,352	98,280,657	102,495,009
1	354000	Towers & Fixtures	16,076,698	1,167,384	17,244,082	10,506,364	766,271	11,272,635	5,570,334	401,113	5,971,447
1	355000	Poles & Fixtures	4,595	295,072,305	295,076,900	2,718	193,685,461	193,688,179	1,877	101,386,844	101,388,721
1	356000	Overhead Conductors & Devices	12,604,132	152,122,366	164,726,498	8,236,439	99,853,121	108,089,560	4,367,693	52,269,245	56,636,938
1	357000	Underground Conduit	0	3,774,822	3,774,822	0	2,477,793	2,477,793	0	1,297,029	1,297,029
1	358000	Underground Conductors & Devices	0	3,123,484	3,123,484	0	2,050,255	2,050,255	0	1,073,229	1,073,229
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,618,520</b>	<b>801,720,238</b>	<b>843,338,758</b>	<b>27,190,462</b>	<b>526,249,164</b>	<b>553,439,626</b>	<b>14,428,058</b>	<b>275,471,074</b>	<b>289,899,132</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,834,700	0	7,834,700	6,364,146	0	6,364,146	1,470,554	0	1,470,554
99	360400	Land Easements	3,765,459	0	3,765,459	1,281,830	0	1,281,830	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	34,728,777	0	34,728,777	27,621,462	0	27,621,462	7,107,315	0	7,107,315
3	362000	Station Equipment	152,576,385	3,687,048	156,263,433	101,143,126	2,431,608	103,574,734	51,433,259	1,255,440	52,688,699
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	456,925,714	0	456,925,714	299,359,883	0	299,359,883	157,565,831	0	157,565,831
99	365000	Overhead Conductors & Devices	295,088,809	0	295,088,809	188,881,676	0	188,881,676	106,207,133	0	106,207,133
99	366000	Underground Conduit	132,089,181	0	132,089,181	86,871,784	0	86,871,784	45,217,397	0	45,217,397
99	367000	Underground Conductors & Devices	229,513,673	0	229,513,673	152,399,080	0	152,399,080	77,114,593	0	77,114,593
99	368000	Line Transformers	291,621,607	0	291,621,607	201,466,447	0	201,466,447	90,155,160	0	90,155,160
99	369XXX	Services	188,452,260	0	188,452,260	124,132,449	0	124,132,449	64,319,811	0	64,319,811
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	81,373,602	0	81,373,602	57,463,496	0	57,463,496	23,910,106	0	23,910,106
99	373XXX	Street Light & Signal Systems	68,872,579	0	68,872,579	44,611,512	0	44,611,512	24,261,067	0	24,261,067
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,947,793,145</b>	<b>3,687,048</b>	<b>1,951,480,193</b>	<b>1,296,179,440</b>	<b>2,431,608</b>	<b>1,298,611,048</b>	<b>651,613,705</b>	<b>1,255,440</b>	<b>652,869,145</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,863,931	10,372,958	808,699	6,132,865	6,941,564	700,328	2,731,066	3,431,394
4	390XXX	Structures & Improvements	19,153,000	104,740,423	123,893,423	10,522,624	72,468,851	82,991,475	8,630,376	32,271,572	40,901,948
4	391XXX	Office Furniture & Equipment	4,537,747	56,048,133	60,585,880	4,500,220	38,779,143	43,279,363	37,527	17,268,990	17,306,517
4	392XXX	Transportation Equipment	37,311,860	25,124,972	62,436,832	25,924,787	17,383,717	43,308,504	11,387,073	7,741,255	19,128,328
4	393000	Stores Equipment	473,587	3,765,830	4,239,417	276,940	2,605,540	2,882,480	196,647	1,160,290	1,356,937
4	394000	Tools, Shop & Garage Equipment	1,771,805	14,920,479	16,692,284	808,329	10,323,330	11,131,659	963,476	4,597,149	5,560,625
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	349,301	2,695,745	3,045,046	335,721	1,865,159	2,200,880	13,580	830,586	844,166
4	396XXX	Power Operated Equipment	23,352,458	9,101,260	32,453,718	14,070,699	6,297,071	20,367,770	9,281,759	2,804,189	12,085,948
4	397XXX	Communications Equipment	29,811,885	82,196,002	112,007,887	20,815,046	56,870,592	77,685,638	8,996,839	25,325,410	34,322,249
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
<b>TOTAL GENERAL PLANT</b>			<b>118,284,144</b>	<b>308,323,120</b>	<b>426,607,264</b>	<b>78,063,065</b>	<b>213,325,683</b>	<b>291,388,748</b>	<b>40,221,079</b>	<b>94,997,437</b>	<b>135,218,516</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,454,771,159</b>	<b>2,519,359,024</b>	<b>4,974,130,183</b>	<b>1,634,232,608</b>	<b>1,671,999,104</b>	<b>3,306,231,712</b>	<b>820,538,551</b>	<b>847,359,920</b>	<b>1,667,898,471</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance 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	(254,120,302)	(72,770,440)	(326,890,742)	(165,417,287)	(47,766,517)	(213,183,804)	(88,703,015)	(25,003,923)	(113,706,938)
E-ADEP		Hydro Production Plant	0	(155,364,777)	(155,364,777)	0	(101,981,440)	(101,981,440)	0	(53,383,337)	(53,383,337)
E-ADEP		Other Production Plant	0	(147,379,150)	(147,379,150)	0	(96,739,674)	(96,739,674)	0	(50,639,476)	(50,639,476)
E-ADEP		Transmission Plant	(25,076,995)	(213,238,167)	(238,315,162)	(15,645,974)	(139,969,533)	(155,615,507)	(9,431,021)	(73,268,634)	(82,699,655)
E-ADEP		Distribution Plant	(615,815,671)	(313,741)	(616,129,412)	(371,536,359)	(206,912)	(371,743,271)	(244,279,312)	(106,829)	(244,386,141)
E-ADEP		General Plant	(44,139,498)	(99,857,946)	(143,997,444)	(27,284,704)	(69,090,714)	(96,375,418)	(16,854,794)	(30,767,232)	(47,622,026)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(939,152,466)</b>	<b>(688,924,221)</b>	<b>(1,628,076,687)</b>	<b>(579,884,324)</b>	<b>(455,754,790)</b>	<b>(1,035,639,114)</b>	<b>(359,268,142)</b>	<b>(233,169,431)</b>	<b>(592,437,573)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,923,580)	(15,923,580)	0	(10,452,238)	(10,452,238)	0	(5,471,342)	(5,471,342)
E-AAMT		Distribution-Franchises/Misc Intangibles	(262,549)	0	(262,549)	(262,549)	0	(262,549)	0	0	0
E-AAMT		General Plant - 303000	0	(2,986,404)	(2,986,404)	0	(2,062,851)	(2,062,851)	0	(923,553)	(923,553)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,112,607)	(87,143,802)	(93,256,409)	(6,112,975)	(60,293,925)	(66,406,900)	368	(26,849,877)	(26,849,509)
E-AAMT		General Plant - 390200, 396200	0	(248,079)	(248,079)	0	(171,643)	(171,643)	0	(76,436)	(76,436)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(6,375,156)</b>	<b>(106,301,865)</b>	<b>(112,677,021)</b>	<b>(6,375,524)</b>	<b>(72,980,657)</b>	<b>(79,356,181)</b>	<b>368</b>	<b>(33,321,208)</b>	<b>(33,320,840)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(945,527,622)</b>	<b>(795,226,086)</b>	<b>(1,740,753,708)</b>	<b>(586,259,848)</b>	<b>(528,735,447)</b>	<b>(1,114,995,295)</b>	<b>(359,267,774)</b>	<b>(266,490,639)</b>	<b>(625,758,413)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,509,243,537</b>	<b>1,724,132,938</b>	<b>3,233,376,475</b>	<b>1,047,972,760</b>	<b>1,143,263,657</b>	<b>2,191,236,417</b>	<b>461,270,777</b>	<b>580,869,281</b>	<b>1,042,140,058</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	156,196	156,196	0	102,527	102,527	0	53,669	53,669
12		ADFIT - Electric Plant In Service (282900)	0	(594,432,028)	(594,432,028)	0	(402,840,641)	(402,840,641)	0	(191,591,387)	(191,591,387)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,815,370)	(59,815,370)	0	(41,385,656)	(41,385,656)	0	(18,429,714)	(18,429,714)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,158,142)	(2,158,142)	0	(1,493,197)	(1,493,197)	0	(664,945)	(664,945)
4		ADFIT - Common Plant (283750 from C-DTX)	0	28,570	28,570	0	19,767	19,767	0	8,803	8,803
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	(6,165,392)	(6,165,392)	0	(4,046,963)	(4,046,963)	0	(2,118,429)	(2,118,429)
1		ADFIT - CDA Settlement Costs (283333)	0	261,834	261,834	0	171,868	171,868	0	89,966	89,966
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,047,560)	(1,047,560)	0	(709,921)	(709,921)	0	(337,639)	(337,639)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(663,171,892)</b>	<b>(663,171,892)</b>	<b>0</b>	<b>(450,182,216)</b>	<b>(450,182,216)</b>	<b>0</b>	<b>(212,989,676)</b>	<b>(212,989,676)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,509,243,537</b>	<b>1,060,961,046</b>	<b>2,570,204,583</b>	<b>1,047,972,760</b>	<b>693,081,441</b>	<b>1,741,054,201</b>	<b>461,270,777</b>	<b>367,879,605</b>	<b>829,150,382</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.950%	34.050%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.769%	32.231%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,509,243,537	1,060,961,046	2,570,204,583	#####	693,081,441	1,741,054,201	461,270,777	367,879,605	829,150,382
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,558,618	31,718,512	38,277,130	5,183,000	21,945,721	27,128,721	1,375,618	9,772,791	11,148,409
4	Accumulated Amortization - AFUDC (182318)	(1,059,700)	(4,602,664)	(5,662,364)	(822,687)	(3,184,537)	(4,007,224)	(237,013)	(1,418,127)	(1,655,140)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,351,086)	0	(3,351,086)	(1,073,965)	0	(1,073,965)	(2,277,121)	0	(2,277,121)
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)	1,973,102	0	1,973,102	0	0	0	1,973,102	0	1,973,102
99	ADFIT - Boulder Park Disallowed (190040)	131,648	0	131,648	0	0	0	131,648	0	131,648
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)	12,676	0	12,676	12,676	0	12,676	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	(2,663)	0	(2,663)	(2,663)	0	(2,663)	0	0	0
99	CDA CDR Fund - Direct (182324)	922	0	922	922	0	922	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	6,078	0	6,078	6,078	0	6,078	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	(1,211)	0	(1,211)	(1,214)	0	(1,214)	3	0	3
99	Spokane River PM&Es (182323)	3,860	0	3,860	3,860	0	3,860	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	(825)	0	(825)	(825)	0	(825)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,451,805)	0	(2,451,805)	(846,119)	0	(846,119)	(1,605,686)	0	(1,605,686)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,817,084)	0	(15,817,084)	(10,534,700)	0	(10,534,700)	(5,282,384)	0	(5,282,384)
99	Colstrip-Regulatory Asset (182327)	7,389,893	0	7,389,893	3,740,949	0	3,740,949	3,648,944	0	3,648,944
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,852,637	0	2,852,637	2,125,214	0	2,125,214	727,423	0	727,423
99	Colstrip Reg Asset ADFIT (283376)	(1,109,382)	0	(1,109,382)	(724,981)	0	(724,981)	(384,401)	0	(384,401)
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)	(1,744,810)	0	(1,744,810)	(1,140,233)	0	(1,140,233)	(604,577)	0	(604,577)
99	Colstrip ARO Liability (230027)	(17,293,954)	0	(17,293,954)	(11,301,599)	0	(11,301,599)	(5,992,355)	0	(5,992,355)
99	Colstrip ARO ADFIT (190376)	3,631,731	0	3,631,731	2,373,336	0	2,373,336	1,258,395	0	1,258,395
99	Colstrip ARO ADFIT (283377)	(3,141,191)	0	(3,141,191)	(2,052,768)	0	(2,052,768)	(1,088,423)	0	(1,088,423)
99	Customer Deposits (235199)	(1,429,191)	0	(1,429,191)	(1,429,191)	0	(1,429,191)	0	0	0
C-WKC	Working Capital	55,545,594	0	55,545,594	38,373,680	0	38,373,680	17,171,914	0	17,171,914
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	26,792,128	27,115,848	53,907,976	12,374,502	18,761,184	31,135,686	14,417,626	8,354,664	22,772,290
	NET RATE BASE	1,536,035,665	1,088,076,894	2,624,112,559	#####	711,842,625	1,772,189,887	475,688,403	376,234,269	851,922,672

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(72,770,440)	(72,770,440)			(72,770,440)	(72,770,440)		(47,766,517)	(47,766,517)		(25,003,923)	(25,003,923)	
	Steam (ED-ID)	(88,703,015)	(88,703,015)		(88,703,015)	(88,703,015)	(88,703,015)				(88,703,015)	(88,703,015)	(88,703,015)	
	Steam (ED-WA)	(165,417,287)	(165,417,287)		(165,417,287)	(165,417,287)	(165,417,287)	(165,417,287)			(165,417,287)	(165,417,287)	(165,417,287)	
1	Hydro (ED-AN)	(155,364,777)	(155,364,777)		(155,364,777)	(155,364,777)	(155,364,777)		(101,981,440)	(101,981,440)		(53,383,337)	(53,383,337)	
1	Other (ED-AN)	(147,379,150)	(147,379,150)		(147,379,150)	(147,379,150)	(147,379,150)		(96,739,674)	(96,739,674)		(50,639,476)	(50,639,476)	
<b>Total Electric Production</b>		<b>(629,634,669)</b>	<b>(629,634,669)</b>		<b>(254,120,302)</b>	<b>(375,514,367)</b>	<b>(629,634,669)</b>		<b>(165,417,287)</b>	<b>(246,487,631)</b>	<b>(411,904,918)</b>	<b>(88,703,015)</b>	<b>(129,026,736)</b>	<b>(217,729,751)</b>
<b>Electric Transmission</b>														
1	ED-AN	(213,238,167)	(213,238,167)			(213,238,167)	(213,238,167)		(139,969,533)	(139,969,533)		(73,268,634)	(73,268,634)	
	ED-ID	(9,431,021)	(9,431,021)		(9,431,021)	(9,431,021)	(9,431,021)				(9,431,021)	(9,431,021)	(9,431,021)	
	ED-WA	(15,645,974)	(15,645,974)		(15,645,974)	(15,645,974)	(15,645,974)	(15,645,974)			(15,645,974)	(15,645,974)	(15,645,974)	
<b>Total Electric Transmissic</b>		<b>(238,315,162)</b>	<b>(238,315,162)</b>		<b>(25,076,995)</b>	<b>(213,238,167)</b>	<b>(238,315,162)</b>		<b>(15,645,974)</b>	<b>(139,969,533)</b>	<b>(155,615,507)</b>	<b>(9,431,021)</b>	<b>(73,268,634)</b>	<b>(82,699,655)</b>
<b>Electric Distribution</b>														
3	ED-AN	(313,741)	(313,741)			(313,741)	(313,741)		(206,912)	(206,912)		(106,829)	(106,829)	
	ED-ID	(244,279,312)	(244,279,312)		(244,279,312)	(244,279,312)	(244,279,312)				(244,279,312)	(244,279,312)	(244,279,312)	
	ED-WA	(371,536,359)	(371,536,359)		(371,536,359)	(371,536,359)	(371,536,359)	(371,536,359)			(371,536,359)	(371,536,359)	(371,536,359)	
<b>Total Electric Distribution</b>		<b>(616,129,412)</b>	<b>(616,129,412)</b>		<b>(615,815,671)</b>	<b>(313,741)</b>	<b>(616,129,412)</b>		<b>(371,536,359)</b>	<b>(206,912)</b>	<b>(371,743,271)</b>	<b>(244,279,312)</b>	<b>(106,829)</b>	<b>(244,386,141)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,686,437)	(17,686,437)											
	GD-OR	(1,375,180)		(1,375,180)		(1,375,180)								
<b>Total Gas Underground S</b>		<b>(19,061,617)</b>		<b>(17,686,437)</b>		<b>(1,375,180)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,898,855)	(1,898,855)											
	GD-ID	(88,747,055)	(88,747,055)											
	GD-WA	(155,368,577)	(155,368,577)											
	GD-OR	(123,907,958)		(123,907,958)		(123,907,958)								
<b>Total Gas Distribution</b>		<b>(369,922,445)</b>		<b>(246,014,487)</b>		<b>(123,907,958)</b>								
<b>General Plant</b>														
4	ED-AN	(37,455,867)	(37,455,867)			(37,455,867)	(37,455,867)		(25,915,340)	(25,915,340)		(11,540,527)	(11,540,527)	
	ED-ID	(11,672,275)	(11,672,275)		(11,672,275)	(11,672,275)	(11,672,275)				(11,672,275)	(11,672,275)	(11,672,275)	
	ED-WA	(21,548,688)	(21,548,688)		(21,548,688)	(21,548,688)	(21,548,688)	(21,548,688)			(21,548,688)	(21,548,688)	(21,548,688)	
7,4	CD-AA	(80,494,800)	(56,203,884)	(16,808,119)	(7,482,797)	(56,203,884)	(56,203,884)		(38,886,905)	(38,886,905)		(17,316,979)	(17,316,979)	
9,4	CD-AN	(8,016,600)	(6,198,195)	(1,818,405)		(6,198,195)	(6,198,195)		(4,288,469)	(4,288,469)		(1,909,726)	(1,909,726)	
9	CD-ID	(6,702,949)	(5,182,519)	(1,520,430)		(5,182,519)	(5,182,519)				(5,182,519)	(5,182,519)	(5,182,519)	
9	CD-WA	(7,418,829)	(5,736,016)	(1,682,813)		(5,736,016)	(5,736,016)	(5,736,016)			(5,736,016)	(5,736,016)	(5,736,016)	
8	GD-AA	(2,095,300)		(1,446,427)	(648,873)									
	GD-AN	(3,591,856)		(3,591,856)										
	GD-ID	(2,306,540)		(2,306,540)										
	GD-WA	(10,321,819)		(10,321,819)										
	GD-OR	(5,286,826)		(5,286,826)										
<b>Total General Plant</b>		<b>(196,912,349)</b>	<b>(143,997,444)</b>	<b>(39,496,409)</b>	<b>(13,418,496)</b>	<b>(44,139,498)</b>	<b>(99,857,946)</b>	<b>(143,997,444)</b>	<b>(27,284,704)</b>	<b>(69,090,714)</b>	<b>(96,375,418)</b>	<b>(16,854,794)</b>	<b>(30,767,232)</b>	<b>(47,622,026)</b>
<b>Total Accumulated Depr</b>		<b>(2,069,975,654)</b>	<b>(1,628,076,687)</b>	<b>(303,197,333)</b>	<b>(138,701,634)</b>	<b>(939,152,466)</b>	<b>(688,924,221)</b>	<b>(1,628,076,687)</b>	<b>(579,884,324)</b>	<b>(455,754,790)</b>	<b>(1,035,639,114)</b>	<b>(359,268,142)</b>	<b>(233,169,431)</b>	<b>(592,437,573)</b>

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	65.640%		34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	65.950%		34.050%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	(13,661,888)	(13,661,888)			(13,661,888)	(13,661,888)		(8,967,663)	(8,967,663)		(4,694,225)	(4,694,225)	
1 Misc Intangible Plt (3030 ED-AN	(2,261,692)	(2,261,692)			(2,261,692)	(2,261,692)		(1,484,575)	(1,484,575)		(777,117)	(777,117)	
<b>Total Production/Transmission</b>	<b>(15,923,580)</b>	<b>(15,923,580)</b>			<b>(15,923,580)</b>	<b>(15,923,580)</b>		<b>(10,452,238)</b>	<b>(10,452,238)</b>		<b>(5,471,342)</b>	<b>(5,471,342)</b>	
<b>Distribution</b>													
Franchises (302000) ED-WA	(209,121)	(209,121)			(209,121)	(209,121)	(209,121)		(209,121)				
Misc Intangible Plt (3030 ED-WA	(53,428)	(53,428)			(53,428)	(53,428)	(53,428)		(53,428)				
<b>Total Distribution</b>	<b>(262,549)</b>	<b>(262,549)</b>			<b>(262,549)</b>	<b>(262,549)</b>	<b>(262,549)</b>		<b>(262,549)</b>				
<b>General Plant - 303000</b>													
7,4 CD-AA	(4,139,429)	(2,890,273)	(864,355)	(384,801)	(2,890,273)	(2,890,273)		(1,999,751)	(1,999,751)		(890,522)	(890,522)	
9,1 CD-AN	(124,333)	(96,131)	(28,202)		(96,131)	(96,131)		(63,100)	(63,100)		(33,031)	(33,031)	
GD-ID	(127,467)		(127,467)										
GD-WA	(261,601)		(261,601)										
GD-OR	(107,441)			(107,441)									
<b>Total General Plant - 303000</b>	<b>(4,760,271)</b>	<b>(2,986,404)</b>	<b>(1,281,625)</b>	<b>(492,242)</b>	<b>(2,986,404)</b>	<b>(2,986,404)</b>		<b>(2,062,851)</b>	<b>(2,062,851)</b>		<b>(923,553)</b>	<b>(923,553)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	(112,827,110)	(78,779,273)	(23,559,428)	(10,488,409)	(78,779,273)	(78,779,273)		(54,506,591)	(54,506,591)		(24,272,682)	(24,272,682)	
9,4 CD-AN	(187,211)	(144,746)	(42,465)		(144,746)	(144,746)		(100,148)	(100,148)		(44,598)	(44,598)	
9 CD-ID	209	162	47		162	162	0			162		162	
9 CD-WA	(7,673,731)	(5,933,099)	(1,740,632)		(5,933,099)	(5,933,099)	(5,933,099)		(5,933,099)	0	0	0	
4 ED-AN	(8,219,783)	(8,219,783)			(8,219,783)	(8,219,783)		(5,687,186)	(5,687,186)		(2,532,597)	(2,532,597)	
ED-ID	206	206			206	206				206		206	
ED-WA	(179,876)	(179,876)			(179,876)	(179,876)	(179,876)		(179,876)				
8 GD-AA	(72,829)		(50,275)	(22,554)									
GD-AN	0		0										
GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(129,160,125)</b>	<b>(93,256,409)</b>	<b>(25,392,753)</b>	<b>(10,510,963)</b>	<b>(6,112,607)</b>	<b>(87,143,802)</b>	<b>(93,256,409)</b>	<b>(6,112,975)</b>	<b>(60,293,925)</b>	<b>(66,406,900)</b>	<b>368</b>	<b>(26,849,877)</b>	<b>(26,849,509)</b>
<b>Gas Underground Storage</b>													
GD-AN	0		0										
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9 CD-ID	0	0	0	0	0	0	0	0	0	0	0	0	
9 CD-WA	0	0	0	0	0	0	0	0	0	0	0	0	
4 ED-AN	(248,079)	(248,079)			(248,079)	(248,079)		(171,643)	(171,643)		(76,436)	(76,436)	
ED-WA	0	0			0	0	0	0	0	0	0	0	
GD-WA	0		0										
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>(248,079)</b>	<b>(248,079)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(248,079)</b>	<b>(248,079)</b>	<b>0</b>	<b>(171,643)</b>	<b>(171,643)</b>	<b>0</b>	<b>(76,436)</b>	<b>(76,436)</b>
<b>Total Accumulated Amortization</b>	<b>(150,354,604)</b>	<b>(112,677,021)</b>	<b>(26,674,378)</b>	<b>(11,003,205)</b>	<b>(6,375,156)</b>	<b>(106,301,865)</b>	<b>(112,677,021)</b>	<b>(6,375,524)</b>	<b>(72,980,657)</b>	<b>(79,356,181)</b>	<b>368</b>	<b>(33,321,208)</b>	<b>(33,320,840)</b>

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,341,690</b>	<b>808,699</b>	<b>700,328</b>	<b>8,863,931</b>	<b>10,372,958</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,641,081</b>	<b>6,015,012</b>	<b>845,134</b>	<b>1,108,586</b>	<b>1,953,720</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,504,215	1,157,645	2,711,873	6,634,697	10,504,215	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	128,544,715	0	0	89,753,776	89,753,776	0	0	26,841,422	26,841,422	0	11,949,517	11,949,517
9	CD-WA / ID / AN	30,569,515	9,364,979	5,918,503	8,351,950	23,635,432	2,747,466	1,736,350	2,450,267	6,934,083	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>199,416,846</b>	<b>10,522,624</b>	<b>8,630,376</b>	<b>104,740,423</b>	<b>123,893,423</b>	<b>28,675,213</b>	<b>1,736,350</b>	<b>29,291,689</b>	<b>59,703,252</b>	<b>3,870,654</b>	<b>11,949,517</b>	<b>15,820,171</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,189,539	99,990	7,798	1,081,751	1,189,539	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729
7	CD-AA	78,348,869	0	0	54,705,531	54,705,531	0	0	16,360,027	16,360,027	0	7,283,311	7,283,311
9	CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>86,074,963</b>	<b>4,500,220</b>	<b>37,527</b>	<b>56,048,134</b>	<b>60,585,881</b>	<b>1,429,575</b>	<b>8,722</b>	<b>16,656,636</b>	<b>18,094,933</b>	<b>12,109</b>	<b>7,382,040</b>	<b>7,394,149</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,622,620	24,075,865	10,513,571	17,033,184	51,622,620	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,509,947	0	0	0	0	9,494,966	2,725,284	2,289,697	14,509,947	0	0	0
99	GD-OR / AS	4,304,981	0	0	0	0	0	0	0	0	4,304,981	0	4,304,981
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>85,237,232</b>	<b>25,924,787</b>	<b>11,387,072</b>	<b>25,124,973</b>	<b>62,436,832</b>	<b>10,037,397</b>	<b>2,981,549</b>	<b>4,760,010</b>	<b>17,778,956</b>	<b>4,304,981</b>	<b>716,463</b>	<b>5,021,444</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
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Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>393000 Stores Equipment</b>												
99	ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0
99	GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0
99	GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,982,109	276,940	196,647	3,378,430	3,852,017	81,248	57,692	991,152	1,130,092	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>5,454,773</b>	<b>276,940</b>	<b>196,647</b>	<b>3,765,830</b>	<b>4,239,417</b>	<b>145,720</b>	<b>57,692</b>	<b>991,152</b>	<b>1,194,564</b>	<b>20,792</b>	<b>0</b>	<b>20,792</b>
	<b>394000 Tools, Shop, &amp; Garage Equipment</b>												
99	ED-WA / ID / AN	6,367,891	797,190	212,830	5,357,871	6,367,891	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,901,429	0	0	0	0	2,087,813	310,815	502,801	2,901,429	0	0	0
99	GD-OR / AS	969,351	0	0	0	0	0	0	0	0	969,351	0	969,351
8	GD-AA	5,283,608	0	0	0	0	0	0	3,647,380	3,647,380	0	1,636,228	1,636,228
7	CD-AA	13,302,274	0	0	9,288,047	9,288,047	0	0	2,777,648	2,777,648	0	1,236,579	1,236,579
9	CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>30,164,939</b>	<b>808,329</b>	<b>963,476</b>	<b>14,920,479</b>	<b>16,692,284</b>	<b>2,091,081</b>	<b>531,037</b>	<b>7,008,379</b>	<b>9,630,497</b>	<b>969,351</b>	<b>2,872,807</b>	<b>3,842,158</b>
	<b>394100 Electric Charging Stations</b>												
99	ED-WA / ID / AN	116,804	0	0	116,804	116,804	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
	<b>TOTAL ACCOUNT</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>116,804</b>	<b>116,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>395000 Laboratory Equipment</b>												
99	ED-WA / ID / AN	1,949,861	335,721	13,580	1,600,560	1,949,861	0	0	0	0	0	0	0
99	GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537
7	CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,911,050</b>	<b>335,721</b>	<b>13,580</b>	<b>2,695,744</b>	<b>3,045,045</b>	<b>74,000</b>	<b>0</b>	<b>564,073</b>	<b>638,073</b>	<b>18,586</b>	<b>209,346</b>	<b>227,932</b>
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127
9	CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,304,161</b>	<b>14,070,700</b>	<b>9,281,759</b>	<b>9,101,260</b>	<b>32,453,719</b>	<b>2,677,229</b>	<b>1,014,239</b>	<b>1,066,013</b>	<b>4,757,481</b>	<b>43,834</b>	<b>49,127</b>	<b>92,961</b>



RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,854,837	11,792,886	6,108,685	31,953,266	49,854,837	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	1,041,873	0	0	0	0	0	0	0	0	1,041,873	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	69,588,468	0	0	48,588,756	48,588,756	0	0	14,530,768	14,530,768	0	6,468,944	
9		CD-WA/ ID / AN	17,543,741	9,022,161	2,888,153	1,653,980	13,564,294	2,646,891	847,317	485,239	3,979,447	0	0	
		<b>TOTAL ACCOUNT</b>	<b>139,597,936</b>	<b>20,815,047</b>	<b>8,996,838</b>	<b>82,196,002</b>	<b>112,007,887</b>	<b>3,347,231</b>	<b>1,201,021</b>	<b>15,372,108</b>	<b>19,920,360</b>	<b>1,041,873</b>	<b>6,627,816</b>	<b>7,669,689</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>973,872</b>	<b>0</b>	<b>13,475</b>	<b>749,540</b>	<b>763,015</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>606,594,266</b>	<b>78,063,067</b>	<b>40,221,078</b>	<b>308,323,120</b>	<b>426,607,265</b>	<b>51,752,201</b>	<b>7,631,731</b>	<b>78,494,060</b>	<b>137,877,992</b>	<b>11,129,681</b>	<b>30,979,328</b>	<b>42,109,009</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,775,119	319,716	0	10,455,403	10,775,119	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	19,392,085	319,716	0	14,950,275	15,269,991	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	17,745,768	604,231	(1,000)	17,142,537	17,745,768	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	119,595	
7		CD-AA	133,309,449	0	0	93,080,657	93,080,657	0	0	27,836,346	27,836,346	0	12,392,446	12,392,446	
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	0	
		TOTAL ACCOUNT	152,118,288	604,231	(1,931)	#####	#####	0	(273)	28,256,750	28,256,477	0	12,512,041	12,512,041	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended October 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,683,579	1,683,579	0	0	1,683,579	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,375	0	0	974,991	974,991	0	0	291,577	291,577	0	129,807	129,807
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,591,287</b>	<b>15,995,986</b>	<b>0</b>	<b>974,991</b>	<b>16,970,977</b>	<b>4,198,926</b>	<b>0</b>	<b>291,577</b>	<b>4,490,503</b>	<b>0</b>	<b>129,807</b>	<b>129,807</b>
		<b>TOTAL</b>	<b>322,995,605</b>	<b>16,919,933</b>	<b>(1,931)</b>	<b>217,368,585</b>	<b>234,286,587</b>	<b>5,220,840</b>	<b>771,928</b>	<b>57,014,849</b>	<b>63,007,617</b>	<b>406,156</b>	<b>25,295,245</b>	<b>25,701,401</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended October 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,754,700)	(59,178,274)	(17,697,629)	(7,878,797)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(824,005)	(637,096)	(186,909)	0
7	282919	CD-AA	(3,090,876)	(2,158,142)	(645,406)	(287,328)
7	283750	CD-AA	40,918	28,570	8,544	3,804
		Total	(88,628,663)	(61,944,942)	(18,521,400)	(8,162,321)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended October 31, 2020  
 Ending Balance Basis

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

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	4,116,653	4,116,653	0	0	0	0	4,116,653
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	199	199	0	0	0	0	199
7/4	154560 Supply Chain Invoice Price Variance	0	0	(7)	(7)	0	0	0	0	(7)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	40,359,096	17,484,207	0	57,843,303	38,373,680	17,171,914	1,985,416	312,293	0
<b>TOTAL</b>		<b>40,359,096</b>	<b>17,484,207</b>	<b>4,116,845</b>	<b>61,960,148</b>	<b>38,373,680</b>	<b>17,171,914</b>	<b>1,985,416</b>	<b>312,293</b>	<b>4,116,845</b>

ALLOCATION RATIOS:

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