

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	174,820,104	113,973,112	60,846,992
	Adjustments			
	Adjusted Net Operating Income (Loss)	174,820,104	113,973,112	60,846,992
E-APL	Electric Net Rate Base	2,598,280,921	1,753,362,155	844,918,766
	<b>RATE OF RETURN</b>	<b>6.728%</b>	<b>6.500%</b>	<b>7.202%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended August 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	09-01-2019 thru 08-31-2020	394,106 100.000%	257,970 65.457%	136,136 34.543%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2019 thru 08-31-2020	26,936,113 100.000%	18,260,721 67.793%	8,675,392 32.207%
	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 August 31, 2020  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
			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 August 31, 2020  
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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	08-01-2019 thru 08-31-2020	1,276,516,943	882,680,577	393,836,366	
				100.000%	69.148%	30.852%	
11		Book Depreciation Percent	09-01-2019 thru 08-31-2020	128,423,049	84,326,019	44,097,030	
				100.000%	65.663%	34.337%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2020  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2019 thru 08-31-2020	3,169,857,394 100.000%	2,143,725,041 67.628%	1,026,132,353 32.372%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2019 thru 08-31-2020	278,979,836 100.000%	192,073,511 68.849%	86,906,325 31.151%
14		Net Allocated Schedule M's - AMA Percent	09-01-2019 thru 08-31-2020	-150,738,183 100.000%	-102,089,670 67.726%	-48,648,513 32.274%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	370,473,614	0	370,473,614	249,229,616	0	249,229,616	121,243,998	0	
99	442200	Commercial - Firm & Int.	307,357,936	0	307,357,936	220,950,201	0	220,950,201	86,407,735	0	
1	442300	Industrial	114,121,649	0	114,121,649	60,860,094	0	60,860,094	53,261,555	0	
99	444000	Public Street & Highway Lighting	7,259,940	0	7,259,940	4,566,143	0	4,566,143	2,693,797	0	
99	448000	Interdepartmental Revenue	1,463,631	0	1,463,631	1,206,888	0	1,206,888	256,743	0	
99	499XXX	Unbilled Revenue	2,234,380	0	2,234,380	665,176	0	665,176	1,569,204	0	
TOTAL SALES TO ULTIMATE CUSTOMERS			802,911,150	0	802,911,150	537,478,118	0	537,478,118	265,433,032	0	
1	447XXX	Sales for Resale	0	81,068,076	81,068,076	0	53,213,085	53,213,085	0	27,854,991	
TOTAL SALES OF ELECTRICITY			802,911,150	81,068,076	883,979,226	537,478,118	53,213,085	590,691,203	265,433,032	27,854,991	
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	451000	Miscellaneous Service Revenue	259,332	0	259,332	181,520	0	181,520	77,812	0	
1	453000	Sales of Water & Water Power	0	481,000	481,000	0	315,728	315,728	0	165,272	
1	454000	Rent from Electric Property	2,160,859	146,336	2,307,195	1,594,985	96,055	1,691,040	565,874	50,281	
1	454100	Rent from Transmission Joint Use	(25,650)	0	(25,650)	(9,277)	0	(9,277)	(16,373)	0	
1	456XXX	Other Electric Revenues	1,961,016	62,072,866	64,033,882	3,891,806	40,744,629	44,636,435	(1,930,790)	21,328,237	
TOTAL OTHER OPERATING REVENUE			4,355,557	62,700,202	67,055,759	5,659,034	41,156,412	46,815,446	(1,303,477)	21,543,790	
TOTAL ELECTRIC REVENUE			807,266,707	143,768,278	951,034,985	543,137,152	94,369,497	637,506,649	264,129,555	49,398,781	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	379,583	379,583	0	249,158	249,158	0	130,425
1	501XXX	Fuel	0	30,362,300	30,362,300	0	19,929,814	19,929,814	0	10,432,486
1	502000	Steam Expense	0	3,735,376	3,735,376	0	2,451,901	2,451,901	0	1,283,475
1	505000	Electric Expense	0	881,990	881,990	0	578,938	578,938	0	303,052
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,255,529	4,255,529	0	2,793,329	2,793,329	0	1,462,200
1	507000	Rent	0	24	24	0	16	16	0	8
MAINTENANCE										
1	510000	Supervision & Engineering	0	583,199	583,199	0	382,812	382,812	0	200,387
1	511000	Structures	0	830,750	830,750	0	545,304	545,304	0	285,446
1	512000	Boiler Plant	0	6,164,095	6,164,095	0	4,046,112	4,046,112	0	2,117,983
1	513000	Electric Plant	0	(1,562)	(1,562)	0	(1,025)	(1,025)	0	(537)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,229,528	1,229,528	0	807,062	807,062	0	422,466
TOTAL STEAM POWER GENERATION EXP			0	48,420,812	48,420,812	0	31,783,421	31,783,421	0	16,637,391
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,455,769	2,455,769	0	1,611,967	1,611,967	0	843,802
1	536000	Water for Power	0	1,201,260	1,201,260	0	788,507	788,507	0	412,753
1	537000	Hydraulic Expense	5,161,522	4,466,920	9,628,442	3,385,708	2,932,086	6,317,794	1,775,814	1,534,834
1	538000	Electric Expense	0	6,288,521	6,288,521	0	4,127,785	4,127,785	0	2,160,736
1	539000	Miscellaneous Hydraulic Power Generation Exp	8,445	962,313	970,758	0	631,662	631,662	8,445	330,651
1	540000	Rent	0	1,483,342	1,483,342	0	973,666	973,666	0	509,676
1	540100	MT Trust Funds Land Settlement Rents	5,056,667	0	5,056,667	3,315,051	0	3,315,051	1,741,616	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	760,282	760,282	0	499,049	499,049	0	261,233
1	542000	Structures	0	1,045,058	1,045,058	0	685,976	685,976	0	359,082
1	543000	Reservoirs, Dams, & Waterways	0	1,362,744	1,362,744	0	894,505	894,505	0	468,239
1	544000	Electric Plant	0	3,214,141	3,214,141	0	2,109,762	2,109,762	0	1,104,379
1	545000	Miscellaneous Hydraulic Plant	0	882,473	882,473	0	579,255	579,255	0	303,218
TOTAL HYDRO POWER GENERATION EXP			10,226,634	24,122,823	34,349,457	6,700,759	15,834,220	22,534,979	3,525,875	8,288,603
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	338,906	338,906	0	222,458	222,458	0	116,448
1	547XXX	Fuel	0	56,853,025	56,853,025	0	37,318,326	37,318,326	0	19,534,699
1	548000	Generation Expense	0	2,326,795	2,326,795	0	1,527,308	1,527,308	0	799,487
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	893,698	893,698	0	586,623	586,623	0	307,075
1	550000	Rent	0	62,118	62,118	0	40,774	40,774	0	21,344
MAINTENANCE										
1	551000	Supervision & Engineering	0	684,733	684,733	0	449,459	449,459	0	235,274
1	552000	Structures	0	180,786	180,786	0	118,668	118,668	0	62,118
1	553000	Generating & Electric Equipment	0	6,133,905	6,133,905	0	4,026,295	4,026,295	0	2,107,610
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	236,876	236,876	0	155,485	155,485	0	81,391
TOTAL OTHER POWER GENERATION EXP			0	67,710,842	67,710,842	0	44,445,396	44,445,396	0	23,265,446



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	10,078,957	121,825,628	131,904,585	0	79,966,342	79,966,342	10,078,957	41,859,286	
1	566000	System Control & Load Dispatching	0	738,397	738,397	0	484,684	484,684	0	253,713	
E-557	557XXX	Other Expense	1,559,211	44,292,574	45,851,785	1,463,660	29,073,645	30,537,305	95,551	15,218,929	
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>11,638,168</b>	<b>166,856,599</b>	<b>178,494,767</b>	<b>1,463,660</b>	<b>109,524,671</b>	<b>110,988,331</b>	<b>10,174,508</b>	<b>57,331,928</b>	
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>21,864,802</b>	<b>307,111,076</b>	<b>328,975,878</b>	<b>8,164,419</b>	<b>201,587,708</b>	<b>209,752,127</b>	<b>13,700,383</b>	<b>105,523,368</b>	
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,144,481	2,144,481	0	1,407,637	1,407,637	0	736,844	
1	561000	Load Dispatching	0	3,065,488	3,065,488	0	2,012,186	2,012,186	0	1,053,302	
1	562000	Station Expense	0	551,729	551,729	0	362,155	362,155	0	189,574	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	411,306	411,306	0	269,981	269,981	0	141,325	
1	565XXX	Transmission of Electricity by Others	0	16,552,701	16,552,701	0	10,865,193	10,865,193	0	5,687,508	
1	566000	Miscellaneous Transmission Expense	0	2,103,155	2,103,155	0	1,380,511	1,380,511	0	722,644	
1	567000	Rent	0	169,863	169,863	0	111,498	111,498	0	58,365	
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	492	486,707	487,199	0	319,474	319,474	492	167,233	
1	569000	Structures	614	562,025	562,639	614	368,913	369,527	0	193,112	
1	570000	Station Equipment	0	756,236	756,236	0	496,393	496,393	0	259,843	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	14,670	1,353,064	1,367,734	75	888,151	888,226	14,595	464,913	
1	572000	Underground Lines	0	(1)	(1)	0	(1)	(1)	0	0	
1	573000	Service Miscellaneous	29	42,020	42,049	0	27,582	27,582	29	14,438	
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>15,805</b>	<b>28,198,774</b>	<b>28,214,579</b>	<b>689</b>	<b>18,509,673</b>	<b>18,510,362</b>	<b>15,116</b>	<b>9,689,101</b>	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	11,371,253	27,958,734	39,329,987	7,140,328	18,352,113	25,492,441	4,230,925	9,606,621
E-DEPX		Depreciation Expense-Transmission	1,493,485	15,498,938	16,992,423	507,764	10,173,503	10,681,267	985,721	5,325,435
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,132,969	1,132,969	0	743,681	743,681	0	389,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(26,610)	0	(26,610)	26,610	0
99	403027	Colstrip Plant Adjustment-Depreciation	(1,586,650)	0	(1,586,650)	(849,573)	0	(849,573)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	(392)	0	(392)	(392)	0	(392)	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	39,075	0	39,075	0	0	0	39,075	0
99	407327	Colstrip Reg. Asset Amortization	1,250,352	0	1,250,352	407,987	0	407,987	842,365	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	(163,436)	0	(163,436)	0	0	0	(163,436)	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	222,863	0	222,863	0	0	0	222,863	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	211,240	0	211,240	152,272	0	152,272	58,968	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	(595,186)	0	(595,186)	(595,186)	0	(595,186)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(2,709,451)	0	(2,709,451)	(698,783)	0	(698,783)	(2,010,668)	0
99	407434	EIM Deferred O&M	(199,005)	0	(199,005)	0	0	0	(199,005)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(13,359,824)	0	(13,359,824)	(8,810,875)	0	(8,810,875)	(4,548,949)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(690,091)	0	(690,091)	0	0	0	(690,091)	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	(18,961)	0	(18,961)	(18,961)	0	(18,961)	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	25,511,876	25,511,876	0	16,745,995	16,745,995	0	8,765,881
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,475,067)	71,210,907	66,735,840	(2,524,164)	46,742,839	44,218,675	(1,950,903)	24,468,068
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	17,405,540	406,520,757	423,926,297	5,640,944	266,840,220	272,481,164	11,764,596	139,680,537

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AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	558,821	3,363,417	3,922,238	391,928	2,280,161	2,672,089	166,893	1,083,256
3	582000	Station Expense	603,422	33,005	636,427	368,210	22,375	390,585	235,212	10,630
3	583000	Overhead Line Expense	1,822,775	705,441	2,528,216	1,157,702	478,240	1,635,942	665,073	227,201
3	584000	Underground Line Expense	1,799,202	0	1,799,202	1,003,198	0	1,003,198	796,004	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	39,629	0	39,629	38,281	0	38,281	1,348	0
3	586000	Meter Expense	1,650,264	63,583	1,713,847	1,429,476	43,105	1,472,581	220,788	20,478
3	587000	Customer Installations Expense	592,711	122,588	715,299	376,076	83,106	459,182	216,635	39,482
3	588000	Miscellaneous Distribution Expense	3,119,853	3,110,069	6,229,922	2,215,757	2,108,409	4,324,166	904,096	1,001,660
3	589000	Rent	198	172,015	172,213	198	116,614	116,812	0	55,401
		MAINTENANCE:								
3	590000	Supervision & Engineering	582,454	888,292	1,470,746	430,387	602,200	1,032,587	152,067	286,092
3	591000	Structures	331,250	21,837	353,087	223,838	14,804	238,642	107,412	7,033
3	592000	Station Equipment	511,088	114,950	626,038	393,638	77,928	471,566	117,450	37,022
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	13,159,356	15	13,159,371	8,491,283	10	8,491,293	4,668,073	5
3	594000	Underground Lines	632,504	0	632,504	398,659	0	398,659	233,845	0
3	595000	Line Transformers	367,709	0	367,709	303,909	0	303,909	63,800	0
3	596000	Street Light & Signal System Maintenance Exp	159,151	0	159,151	141,119	0	141,119	18,032	0
3	597000	Meters	47,997	0	47,997	42,592	0	42,592	5,405	0
3	598000	Miscellaneous Distribution Expense	957,732	215,946	1,173,678	854,472	146,396	1,000,868	103,260	69,550
		TOTAL DISTRIBUTION OPERATING EXP	26,936,116	8,811,158	35,747,274	18,260,723	5,973,348	24,234,071	8,675,393	2,837,810
E-DEPX		Depreciation Expense-Distribution	48,783,269	77,793	48,861,062	31,877,305	52,738	31,930,043	16,905,964	25,055
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	28,325	0	28,325	28,325	0	28,325	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,343,730	321	53,344,051	47,215,878	222	47,216,100	6,127,852	99
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	102,155,324	78,114	102,233,438	79,121,508	52,960	79,174,468	23,033,816	25,154
		TOTAL DISTRIBUTION EXPENSES	129,091,440	8,889,272	137,980,712	97,382,231	6,026,308	103,408,539	31,709,209	2,862,964

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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	153,352	153,352	0	100,380	100,380	0	52,972
2	902000	Meter Reading Expenses	1,626,478	182,440	1,808,918	1,423,320	119,420	1,542,740	203,158	63,020
2	903XXX	Customer Records & Collection Expenses	1,676,429	6,883,640	8,560,069	1,127,818	4,505,824	5,633,642	548,611	2,377,816
2	904000	Uncollectible Accounts	0	3,700,216	3,700,216	0	2,422,050	2,422,050	0	1,278,166
2	905000	Misc Customer Accounts	0	182,960	182,960	0	119,760	119,760	0	63,200
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,302,907</b>	<b>11,102,608</b>	<b>14,405,515</b>	<b>2,551,138</b>	<b>7,267,434</b>	<b>9,818,572</b>	<b>751,769</b>	<b>3,835,174</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,275,458	161,023	33,436,481	22,911,682	105,401	23,017,083	10,363,776	55,622
2	909000	Advertising	165,136	1,036,537	1,201,673	165,136	678,486	843,622	0	358,051
2	910000	Misc Customer Service & Info Exp	0	301,629	301,629	0	197,437	197,437	0	104,192
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,440,594</b>	<b>1,499,189</b>	<b>34,939,783</b>	<b>23,076,818</b>	<b>981,324</b>	<b>24,058,142</b>	<b>10,363,776</b>	<b>517,865</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	606,154	31,317,394	31,923,548	497,826	21,668,192	22,166,018	108,328	9,649,202
4	921000	Office Supplies & Expenses	5,406	4,331,914	4,337,320	5,406	2,997,208	3,002,614	0	1,334,706
4	922000	Admin Exp Transferred--Credit	0	(101,609)	(101,609)	0	(70,302)	(70,302)	0	(31,307)
4	923000	Outside Services Employed	581,897	10,036,390	10,618,287	560,754	6,944,078	7,504,832	21,143	3,092,312
4	924000	Property Insurance Premium	0	1,649,379	1,649,379	0	1,141,189	1,141,189	0	508,190
4	925XXX	Injuries and Damages	23,600	3,706,267	3,729,867	17,381	2,564,329	2,581,710	6,219	1,141,938
4	926XXX	Employee Pensions and Benefits	2,780,968	19,094,856	21,875,824	1,996,429	13,211,540	15,207,969	784,539	5,883,316
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,819,223	3,332,366	6,151,589	1,902,362	2,187,365	4,089,727	916,861	1,145,001
4	930000	Miscellaneous General Expenses	109,420	6,625,760	6,735,180	86,794	4,584,297	4,671,091	22,626	2,041,463
4	931000	Rents	4,200	450,999	455,199	0	312,042	312,042	4,200	138,957
4	935000	Maintenance of General Plant	1,523,499	11,178,858	12,702,357	1,068,607	7,734,540	8,803,147	454,892	3,444,318
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>8,455,567</b>	<b>91,622,574</b>	<b>100,078,141</b>	<b>6,135,559</b>	<b>63,274,478</b>	<b>69,410,037</b>	<b>2,320,008</b>	<b>28,348,096</b>

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AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,307,082	19,833,450	23,140,532	2,467,961	13,722,566	16,190,527	839,121	6,110,884
E-AMTX		Amortization Expense-General Plant - 303000	0	304,251	304,251	0	210,241	210,241	0	94,010
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,091,637	26,417,598	29,509,235	3,085,654	18,278,072	21,363,726	5,983	8,139,526
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,232	47,232	0	32,679	32,679	0	14,553
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(3,548,887)	0	(3,548,887)	0	0	0	(3,548,887)	0
99	407311	Regulatory Debit - AFUDC Amortization	318,975	1,620,443	1,939,418	253,552	1,095,873	1,349,425	65,423	524,570
99	407314	Regulatory Debit - FISERVE Amortization	496,913	0	496,913	322,913	0	322,913	174,000	0
99	407319	AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0
99	407332	Existing Meters Excess Deprec. Deferral	852,173	0	852,173	852,173	0	852,173	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(612,551)	0	(612,551)	(479,694)	0	(479,694)	(132,857)	0
99	407436	Regulatory Credit - AMI	(8,445,810)	0	(8,445,810)	(8,445,810)	0	(8,445,810)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(582,314)	0	(582,314)	0	0	0	(582,314)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,833,155)	0	(1,833,155)	(1,833,155)	0	(1,833,155)	0	0
E-OTX		Taxes Other Than FIT--A&G	662,894	4,260,338	4,923,232	458,907	2,947,685	3,406,592	203,987	1,312,653
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,572,936)	52,483,312	46,910,376	(2,748,042)	36,287,116	33,539,074	(2,824,894)	16,196,196
		TOTAL ADMIN & GENERAL EXPENSES	2,882,631	144,105,886	146,988,517	3,387,517	99,561,594	102,949,111	(504,886)	44,544,292
		TOTAL EXPENSES BEFORE FIT	186,123,112	572,117,712	758,240,824	132,038,648	380,676,880	512,715,528	54,084,464	191,440,832
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,794,161			124,791,121		
E-FIT		FEDERAL INCOME TAX			5,612,487			1,561,203		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,846,358			9,575,021		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			174,820,104			113,973,112		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.457%	34.543%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.793%	32.207%
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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Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	121,243,998
99	442200	Commercial - Firm & Int.	86,407,735
1	442300	Industrial	53,261,555
99	444000	Public Street & Highway Lighting	2,693,797
99	448000	Interdepartmental Revenue	256,743
99	499XXX	Unbilled Revenue	1,569,204
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>265,433,032</u>
1	447XXX	Sales for Resale	27,854,991
		TOTAL SALES OF ELECTRICITY	<u>293,288,023</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	77,812
1	453000	Sales of Water & Water Power	165,272
1	454000	Rent from Electric Property	616,155
1	454100	Rent from Transmission Joint Use	(16,373)
1	456XXX	Other Electric Revenues	19,397,447
		TOTAL OTHER OPERATING REVENUE	<u>20,240,313</u>
		TOTAL ELECTRIC REVENUE	<u>313,528,336</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	130,425
1	501XXX	Fuel	10,432,486
1	502000	Steam Expense	1,283,475
1	505000	Electric Expense	303,052
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,462,200
1	507000	Rent	8
		MAINTENANCE	
1	510000	Supervision & Engineering	200,387
1	511000	Structures	285,446
1	512000	Boiler Plant	2,117,983
1	513000	Electric Plant	(537)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	422,466
		TOTAL STEAM POWER GENERATION EXP	<u>16,637,391</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	843,802
1	536000	Water for Power	412,753
1	537000	Hydraulic Expense	3,310,648
1	538000	Electric Expense	2,160,736
1	539000	Miscellaneous Hydraulic Power Generation Exp	339,096
1	540000	Rent	509,676
1	540100	MT Trust Funds Land Settlement Rents	1,741,616
		MAINTENANCE	
1	541000	Supervision & Engineering	261,233
1	542000	Structures	359,082
1	543000	Reservoirs, Dams, & Waterways	468,239
1	544000	Electric Plant	1,104,379
1	545000	Miscellaneous Hydraulic Plant	303,218
		TOTAL HYDRO POWER GENERATION EXP	<u>11,814,478</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	116,448
1	547XXX	Fuel	19,534,699
1	548000	Generation Expense	799,487
1	549XXX	Miscellaneous Other Power Generation Op Exp	307,075
1	550000	Rent	21,344
		MAINTENANCE	
1	551000	Supervision & Engineering	235,274
1	552000	Structures	62,118
1	553000	Generating & Electric Equipment	2,107,610
1	554XXX	Miscellaneous Other Power Generation Maint Exp	81,391
		TOTAL OTHER POWER GENERATION EXP	<u>23,265,446</u>

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Ref/Basis	Account	Description	Total
OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	51,938,243
1	556000	System Control & Load Dispatching	253,713
E-557	557XXX	Other Expense	15,314,480
TOTAL OTHER POWER SUPPLY EXPENSE			<u>67,506,436</u>
TOTAL PRODUCTION OPERATING EXP			<u>119,223,751</u>
TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	736,844
1	561000	Load Dispatching	1,053,302
1	562000	Station Expense	189,574
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	141,325
1	565XXX	Transmission of Electricity by Others	5,687,508
1	566000	Miscellaneous Transmission Expense	722,644
1	567000	Rent	58,365
MAINTENANCE			
1	568000	Supervision & Engineering	167,725
1	569000	Structures	193,112
1	570000	Station Equipment	259,843
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	479,508
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	14,467
TOTAL TRANSMISSION OPERATING EXP			<u>9,704,217</u>



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,837,546
E-DEPX		Depreciation Expense-Transmission	6,311,156
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	389,288
99		Colstrip 3 AFUDC Reallocation Adj	26,610
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	39,075
99	407327	Colstrip Reg. Asset Amortization	842,365
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	(163,436)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	222,863
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	58,968
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	(2,010,668)
99	407434	EIM Deferred O&M	(199,005)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,548,949)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(690,091)
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	8,765,881
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,517,165</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>151,445,133</u>

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,250,149
3	582000	Station Expense	245,842
3	583000	Overhead Line Expense	892,274
3	584000	Underground Line Expense	796,004
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,348
3	586000	Meter Expense	241,266
3	587000	Customer Installations Expense	256,117
3	588000	Miscellaneous Distribution Expense	1,905,756
3	589000	Rent	55,401
		MAINTENANCE:	
3	590000	Supervision & Engineering	438,159
3	591000	Structures	114,445
3	592000	Station Equipment	154,472
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,668,078
3	594000	Underground Lines	233,845
3	595000	Line Transformers	63,800
3	596000	Street Light & Signal System Maintenance Exp	18,032
3	597000	Meters	5,405
3	598000	Miscellaneous Distribution Expense	172,810
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,513,203</u>
E-DEPX		Depreciation Expense-Distribution	16,931,019
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,127,951
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,058,970</u>
		TOTAL DISTRIBUTION EXPENSES	<u>34,572,173</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	52,972
2	902000	Meter Reading Expenses	266,178
2	903XXX	Customer Records & Collection Expenses	2,926,427
2	904000	Uncollectible Accounts	1,278,166
2	905000	Misc Customer Accounts	63,200
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,586,943</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,419,398
2	909000	Advertising	358,051
2	910000	Misc Customer Service & Info Exp	104,192
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,881,641</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	9,757,530
4	921000	Office Supplies & Expenses	1,334,706
4	922000	Admin Exp Transferred--Credit	(31,307)
4	923000	Outside Services Employed	3,113,455
4	924000	Property Insurance Premium	508,190
4	925XXX	Injuries and Damages	1,148,157
4	926XXX	Employee Pensions and Benefits	6,667,855
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,061,862
4	930000	Miscellaneous General Expenses	2,064,089
4	931000	Rents	143,157
4	935000	Maintenance of General Plant	3,899,210
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>30,668,104</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,950,005
E-AMTX		Amortization Expense-General Plant - 303000	94,010
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,145,509
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,553
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(3,548,887)
99	407311	Regulatory Debit - AFUDC Amortization	589,993
99	407314	Regulatory Debit - FISERVE Amortization	174,000
99	407319	AFUDC Equity DFIT Deferral	150,650
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(132,857)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(582,314)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,516,640
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>13,371,302</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>44,039,406</u>
		TOTAL EXPENSES BEFORE FIT	<u>245,525,296</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	68,003,040
E-FIT		FEDERAL INCOME TAX	4,051,284
E-FIT		DEFERRED FEDERAL INCOME TAX	3,271,337
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,846,992</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	41,677	609,435	651,112	39,077	400,033	439,110	2,600	209,402	212,002
1	456010	Other Electric Rev-Financial	0	(8,949,711)	(8,949,711)	0	(5,874,590)	(5,874,590)	0	(3,075,121)	(3,075,121)
1	456015	Other Electric Rev-CT Fuel Sales	0	6,338,486	6,338,486	0	4,160,582	4,160,582	0	2,177,904	2,177,904
1	456016	Other Electric Rev-Resource Opt	0	2,741,721	2,741,721	0	1,799,666	1,799,666	0	942,055	942,055
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	223,866	223,866	0	146,946	146,946	0	76,920	76,920
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	206,161	206,161	0	135,324	135,324	0	70,837	70,837
1	456030	Other Electric Rev-Clearwater	(123,821)	1,245,594	1,121,773	0	817,608	817,608	(123,821)	427,986	304,165
1	456050	Other Electric Rev-Attachment Fees	1,042,648	878,170	1,920,818	922,929	576,431	1,499,360	119,719	301,739	421,458
1	456100	Transmission Revenue of Others	0	12,914,605	12,914,605	0	8,477,147	8,477,147	0	4,437,458	4,437,458
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	2,568,414	2,568,414	0	1,685,907	1,685,907	0	882,507	882,507
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	109,626	0	109,626	109,626	0	109,626	0	0	0
1	456328	Residential Decoupling Deferral	1,815,869	0	1,815,869	2,332,270	0	2,332,270	(516,401)	0	(516,401)
1	456329	Amortization Res Decoupling Deferral	(6,701,801)	0	(6,701,801)	(5,048,140)	0	(5,048,140)	(1,653,661)	0	(1,653,661)
1	456338	Non-res Decoupling Deferred Rev	12,752,805	0	12,752,805	11,451,916	0	11,451,916	1,300,889	0	1,300,889
1	456339	Amortization Non-res Decoupling	(7,451,256)	0	(7,451,256)	(6,027,454)	0	(6,027,454)	(1,423,802)	0	(1,423,802)
1	456380	Other Electric Revenue-Clearwater	304,899	0	304,899	0	0	0	304,899	0	304,899
1	456700	Other Electric Rev-Low Voltage	170,370	0	170,370	111,582	0	111,582	58,788	0	58,788
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,643,240)	(1,643,240)	0	(1,078,623)	(1,078,623)	0	(564,617)	(564,617)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,643,240	1,643,240	0	1,078,623	1,078,623	0	564,617	564,617
1	456730	Other Elec Rev-Intraco Thermal	0	39,288,786	39,288,786	0	25,789,159	25,789,159	0	13,499,627	13,499,627
TOTAL ACCOUNT 456			1,961,016	62,072,867	64,033,883	3,891,806	40,744,631	44,636,437	(1,930,790)	21,328,236	19,397,446

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	112,987,549	112,987,549	0	74,165,027	74,165,027	0	38,822,522	38,822,522
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,759,013	1,759,013	0	1,154,616	1,154,616	0	604,397	604,397
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	10,078,957	0	10,078,957	0	0	0	10,078,957	0	10,078,957
1	555550	Non Monetary - Exchange Power	0	1,891,907	1,891,907	0	1,241,848	1,241,848	0	650,059	650,059
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,621,143	2,621,143	0	1,720,518	1,720,518	0	900,625	900,625
1	555710	Intercompany Purchase	0	2,566,016	2,566,016	0	1,684,333	1,684,333	0	881,683	881,683
TOTAL ACCOUNT 555			10,078,957	121,825,628	131,904,585	0	79,966,342	79,966,342	10,078,957	41,859,286	51,938,243

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,461	5,929,613	5,948,074	18,461	3,892,198	3,910,659	0	2,037,415	2,037,415
1	557010	Other Power Supply Expense - Financial	0	(8,480,306)	(8,480,306)	0	(5,566,473)	(5,566,473)	0	(2,913,833)	(2,913,833)
1	557018	Merchandise Processing Fee	0	56,260	56,260	0	36,929	36,929	0	19,331	19,331
1	557150	Fuel - Economic Dispatch	0	(13,132,934)	(13,132,934)	0	(8,620,458)	(8,620,458)	0	(4,512,476)	(4,512,476)
1	557160	Power Supply Expense - Miscellaneous	0	372	372	0	244	244	0	128	128
99	557161	Unbilled Add-Ons	(409,771)	0	(409,771)	(837,949)	0	(837,949)	428,178	0	428,178
1	557165	Other Resource Costs-CAISO Charges	0	111,705	111,705	0	73,323	73,323	0	38,382	38,382
1	557170	Broker Fees - Power	0	286,199	286,199	0	187,861	187,861	0	98,338	98,338
1	557171	REC Broker Fees	0	52,163	52,163	0	34,240	34,240	0	17,923	17,923
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	8,768,409	0	8,768,409	8,768,409	0	8,768,409	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	(7,200,404)	0	(7,200,404)	(7,200,404)	0	(7,200,404)	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	1,322,589	0	1,322,589	1,322,589	0	1,322,589	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,354,137)	0	(1,354,137)	(1,354,137)	0	(1,354,137)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,064,246	0	2,064,246	0	0	0	2,064,246	0	2,064,246
99	557390	Idaho PCA Amortization	(2,718,053)	0	(2,718,053)	0	0	0	(2,718,053)	0	(2,718,053)
1	557395	Optional Renewable Power Expense Offset	0	451	451	0	296	296	0	155	155
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,692,255	2,692,255	0	1,767,196	1,767,196	0	925,059	925,059
1	557711	Turbine Gas Bookout Offset	0	(2,692,255)	(2,692,255)	0	(1,767,196)	(1,767,196)	0	(925,059)	(925,059)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,469,051	59,469,051	0	39,035,485	39,035,485	0	20,433,566	20,433,566
TOTAL ACCOUNT 557			1,559,211	44,292,574	45,851,785	1,463,660	29,073,645	30,537,305	95,551	15,218,929	15,314,480

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	250,911	161,023	411,934	171,176	105,401	276,577	79,735	55,622	135,357
99	908600	Public Purpose Tariff Rider Expense Offset	32,909,158	0	32,909,158	22,654,044	0	22,654,044	10,255,114	0	10,255,114
99	908610	Limited Income Tax Refund Program	61,166	0	61,166	61,166	0	61,166	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	54,223	0	54,223	25,296	0	25,296	28,927	0	28,927
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>33,275,458</b>	<b>161,023</b>	<b>33,436,481</b>	<b>22,911,682</b>	<b>105,401</b>	<b>23,017,083</b>	<b>10,363,776</b>	<b>55,622</b>	<b>10,419,398</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.457%	34.543%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.06%	54.06%
2	Cost of Debt		4.934%	4.927%
	Total Weighted Cost		2.667%	2.664%
E-APL	Net Rate Base	2,598,280,921	1,753,362,155	844,918,766
	Interest Deduction for FIT Calculation	69,270,805	46,762,169	22,508,636
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	951,034,985	637,506,649	313,528,336
E-OPS	Less: Operating & Maintenance Expense	542,361,170	355,783,311	186,577,859
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,100,495	89,563,530	42,536,965
E-OTX	Less: Taxes Other than FIT	83,779,159	67,368,687	16,410,472
	Net Operating Income Before FIT	192,794,161	124,791,121	68,003,040
E-INT	Less: Interest Expense	69,270,805	46,762,169	22,508,636
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(26,610)	26,610
E-OTX	Less: ID ITC Deferred & Amortization	(309,922)	0	(309,922)
E-SCM	Plus: Schedule M Adjustments	(96,487,306)	(70,621,264)	(25,866,042)
	Taxable Net Operating Income	26,726,128	7,434,298	19,291,830
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,612,487	1,561,203	4,051,284
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	5,612,487	1,561,203	4,051,284
E-DTE	Deferred FIT	12,846,358	9,575,021	3,271,337
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	17,974,057	10,818,009	7,156,048

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		68,075,050	91,270,962	159,346,012	45,107,336	61,565,591	106,672,927	22,967,714	29,705,371	52,673,085
12	997001 Contributions In Aid of Construction		0	5,050,736	5,050,736	0	3,415,712	3,415,712	0	1,635,024	1,635,024
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	2,482,714	2,482,714	0	1,679,010	1,679,010	0	803,704	803,704
99	997007 Idaho PCA		(653,807)	0	(653,807)	0	0	0	(653,807)	0	(653,807)
12	997009 Rathdrum Turbine Lease		0	(14,092)	(14,092)	0	(9,530)	(9,530)	0	(4,562)	(4,562)
12	997016 Redemption Expense Amortization		0	941,530	941,530	0	636,738	636,738	0	304,792	304,792
99	997017 Amort - Invest in Exch Pwr (405.9)		(392)	0	(392)	(392)	0	(392)	0	0	0
99	997018 DSM Tariff Rider		6,947,276	0	6,947,276	3,124,994	0	3,124,994	3,822,282	0	3,822,282
12	997020 FAS87 Current Pension Accrual		0	210,632	210,632	0	142,446	142,446	0	68,186	68,186
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	2,973,688	2,973,688	0	2,011,046	2,011,046	0	962,642	962,642
99	997031 Decoupling Mechanism		(525,244)	0	(525,244)	(2,818,218)	0	(2,818,218)	2,292,974	0	2,292,974
12	997032 Interest Rate Swaps		0	(30,609,104)	(30,609,104)	0	(20,700,325)	(20,700,325)	0	(9,908,779)	(9,908,779)
99	997033 BPA Residential Exchange		(821,689)	0	(821,689)	(63,254)	0	(63,254)	(758,435)	0	(758,435)
99	997034 Montana Hydro Settlement		5,056,667	0	5,056,667	3,315,051	0	3,315,051	1,741,616	0	1,741,616
99	997035 Leases		0	199,626	199,626	0	138,119	138,119	0	61,507	61,507
99	997043 Washington Deferred Power Costs		1,286,198	0	1,286,198	1,286,198	0	1,286,198	0	0	0
12	997044 Non-Monetary Power Costs		0	1,891,907	1,891,907	0	1,279,459	1,279,459	0	612,448	612,448
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	(9,941,919)	(9,941,919)	0	(6,723,521)	(6,723,521)	0	(3,218,398)	(3,218,398)
12	997049 Tax Depreciation		0	(191,322,610)	(191,322,610)	0	(129,387,655)	(129,387,655)	0	(61,934,955)	(61,934,955)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	597,889	750,007	30,975	286,196	317,171
99	997065 Amortization - Unbilled Revenue Add-Ins		(868,755)	0	(868,755)	(1,448,624)	0	(1,448,624)	579,869	0	579,869
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	2,164,464	2,164,464	0	1,463,784	1,463,784	0	700,680	700,680
12	997081 Deferred Compensation		0	37,050	37,050	0	25,056	25,056	0	11,994	11,994
4	997082 Meal Disallowances		0	484,775	484,775	0	335,411	335,411	0	149,364	149,364
12	997083 Paid Time Off		0	1,382,386	1,382,386	0	934,880	934,880	0	447,506	447,506
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(853,527)	0	(853,527)	0	0	0	(853,527)	0	(853,527)
99	997095 WA REC Deferral		(31,548)	0	(31,548)	(31,548)	0	(31,548)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,128	22,128	0	10,592	10,592
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(64,296)	(64,296)	0	(43,482)	(43,482)	0	(20,814)	(20,814)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(36,863,611)	(36,863,611)	0	(24,930,123)	(24,930,123)	0	(11,933,488)	(11,933,488)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		222,863	0	222,863	0	0	0	222,863	0	222,863
99	997104 Spokane River TDG		39,075	0	39,075	0	0	0	39,075	0	39,075
99	997107 MDM System		(15,964,076)	0	(15,964,076)	(15,964,076)	0	(15,964,076)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(4,737,206)	0	(4,737,206)	(897,445)	0	(897,445)	(3,839,761)	0	(3,839,761)
99	997110 FISERVE	(92,530)	0	(92,530)	(156,788)	0	(156,788)	64,258	0	64,258
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,628)	(164,628)	0	(78,803)	(78,803)
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	462,730	462,730	0	312,935	312,935	0	149,795	149,795
99	997115 AFUDC Equity DFIT Deferral	720,107	0	720,107	569,457	0	569,457	150,650	0	150,650
99	997117 Colstrip Plant Adjustment	(3,805,566)	0	(3,805,566)	(1,636,909)	0	(1,636,909)	(2,168,657)	0	(2,168,657)
99	997119 AFUDC Tax CPI	0	7,761,576	7,761,576	0	5,248,999	5,248,999	0	2,512,577	2,512,577
99	997120 Transportation Tax Disallowance	0	89,298	89,298	0	60,390	60,390	0	28,908	28,908
99	997123 EIM Deferred O&M	(199,005)	0	(199,005)	0	0	0	(199,005)	0	(199,005)
99	997124 Colstrip Recovery Offset	833,260	0	833,260	833,260	0	833,260	0	0	0
99	997125 COVID-19	(582,314)	0	(582,314)	0	0	0	(582,314)	0	(582,314)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>54,250,878</b>	<b>(150,738,184)</b>	<b>(96,487,306)</b>	<b>31,468,407</b>	<b>(102,089,671)</b>	<b>(70,621,264)</b>	<b>22,782,471</b>	<b>(48,648,513)</b>	<b>(25,866,042)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.628%	32.372%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	9,482,764	9,482,764	0	6,413,004	6,413,004	0	3,069,760	3,069,760
99	410100	Deferred Federal Income Tax Expense - Washin	4,121,484	0	4,121,484	4,121,484	0	4,121,484	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	436,034	0	436,034	0	0	0	436,034	0	436,034
	410100	Total	4,557,518	9,482,764	14,040,282	4,121,484	6,413,004	10,534,488	436,034	3,069,760	3,505,794
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(348,095)	(348,095)	0	(235,410)	(235,410)	0	(112,685)	(112,685)
99	411100	Deferred Federal Income Tax Expense - Washin	(724,057)	0	(724,057)	(724,057)	0	(724,057)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(121,772)	0	(121,772)	0	0	0	(121,772)	0	(121,772)
	411100	Total	(845,829)	(348,095)	(1,193,924)	(724,057)	(235,410)	(959,467)	(121,772)	(112,685)	(234,457)
Total Deferred Federal Income Tax Expense			3,711,689	9,134,669	12,846,358	3,397,427	6,177,594	9,575,021	314,262	2,957,075	3,271,337

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.628%	32.372%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	28,656	28,656	0	18,810	18,810	0	9,846	9,846
1	408140	State Kwh Generation Tax	0	1,371,681	1,371,681	0	900,371	900,371	0	471,310	471,310
1	408150	R&P Property Tax--Production	0	17,820,829	17,820,829	0	11,697,592	11,697,592	0	6,123,237	6,123,237
1	408180	R&P Property Tax--Transmission	0	6,301,712	6,301,712	0	4,136,444	4,136,444	0	2,165,268	2,165,268
1	409100	State Income Tax--Montana & Oregon	0	(11,002)	(11,002)	0	(7,222)	(7,222)	0	(3,780)	(3,780)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,511,876</b>	<b>25,511,876</b>	<b>0</b>	<b>16,745,995</b>	<b>16,745,995</b>	<b>0</b>	<b>8,765,881</b>	<b>8,765,881</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,161,391	0	21,161,391	21,161,391	0	21,161,391	0	0	0
99	408120	Municipal Occupation & License Tax	21,984,452	0	21,984,452	18,481,193	0	18,481,193	3,503,259	0	3,503,259
99	408160	Miscellaneous State or Local Tax--WA & ID	274	0	274	0	0	0	274	0	274
99	408170	R&P Property Tax--Distribution	10,823,312	0	10,823,312	7,573,294	0	7,573,294	3,250,018	0	3,250,018
99	409100	State Income Tax--Idaho	(315,777)	321	(315,456)	0	222	222	(315,777)	99	(315,678)
99	411410	State Income Tax--Idaho ITC Deferred	(282,242)	0	(282,242)	0	0	0	(282,242)	0	(282,242)
99	411420	State Income Tax--Idaho ITC Amortization	(27,680)	0	(27,680)	0	0	0	(27,680)	0	(27,680)
<b>TOTAL DISTRIBUTION</b>			<b>53,343,730</b>	<b>321</b>	<b>53,344,051</b>	<b>47,215,878</b>	<b>222</b>	<b>47,216,100</b>	<b>6,127,852</b>	<b>99</b>	<b>6,127,951</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	662,894	4,260,338	4,923,232	458,907	2,947,685	3,406,592	203,987	1,312,653	1,516,640
<b>TOTAL A&amp;G</b>			<b>662,894</b>	<b>4,260,338</b>	<b>4,923,232</b>	<b>458,907</b>	<b>2,947,685</b>	<b>3,406,592</b>	<b>203,987</b>	<b>1,312,653</b>	<b>1,516,640</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,006,624</b>	<b>29,772,535</b>	<b>83,779,159</b>	<b>47,674,785</b>	<b>19,693,902</b>	<b>67,368,687</b>	<b>6,331,839</b>	<b>10,078,633</b>	<b>16,410,472</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,916,667	7,916,667	0	5,196,500	5,196,500	0	2,720,167	2,720,167
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	1,108,371	1,108,371	0	727,535	727,535	0	380,836	380,836
1	182381	CDA Settlement Past Storage	0	29,948,401	29,948,401	0	19,658,130	19,658,130	0	10,290,271	10,290,271
1	302000	Franchises & Consents	405,739	44,049,218	44,454,957	405,739	28,913,907	29,319,646	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	386,269	15,028,116	15,414,385	386,269	10,022,426	10,408,695	0	5,005,690	5,005,690
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	306,563	99,279,193	99,585,756	275,430	68,690,281	68,965,711	31,133	30,588,912	30,620,045
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	119,794	119,794	0	82,884	82,884	0	36,910	36,910
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	20,550,456	20,550,456	0	14,218,655	14,218,655	0	6,331,801	6,331,801
4	303121	Misc Intangible Plant-AMI Software	15,037,674	971,089	16,008,763	15,037,674	671,887	15,709,561	0	299,202	299,202
		TOTAL INTANGIBLE PLANT	16,136,245	291,374,676	307,510,921	16,105,112	198,206,393	214,311,505	31,133	93,168,283	93,199,416
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,732,761	3,732,761	0	2,450,184	2,450,184	0	1,282,577	1,282,577
1	311XXX	Structures & Improvements	111,092,509	28,586,630	139,679,139	72,599,523	18,764,264	91,363,787	38,492,986	9,822,366	48,315,352
1	312000	Boiler Plant	145,982,529	46,703,423	192,685,952	95,401,561	30,656,127	126,057,688	50,580,968	16,047,296	66,628,264
1	313000	Generators	97,942	0	97,942	64,278	0	64,278	33,664	0	33,664
1	314000	Turbogenerator Units	38,674,579	18,658,828	57,333,407	25,272,645	12,247,655	37,520,300	13,401,934	6,411,173	19,813,107
1	315000	Accessory Electric Equipment	17,516,468	12,223,316	29,739,784	11,447,453	8,023,385	19,470,838	6,069,015	4,199,931	10,268,946
1	316000	Miscellaneous Power Plant Equipment	14,190,064	2,553,493	16,743,557	9,273,524	1,676,113	10,949,637	4,916,540	877,380	5,793,920
		TOTAL STEAM PRODUCTION PLANT	327,554,091	112,458,451	440,012,542	214,058,984	73,817,728	287,876,712	113,495,107	38,640,723	152,135,830
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,160,119	64,160,119	0	42,114,702	42,114,702	0	22,045,417	22,045,417
1	331XXX	Structures & Improvements	0	96,593,687	96,593,687	0	63,404,096	63,404,096	0	33,189,591	33,189,591
1	332XXX	Reservoirs, Dams, & Waterways	0	193,803,443	193,803,443	0	127,212,580	127,212,580	0	66,590,863	66,590,863
1	333000	Waterwheels, Turbines, & Generators	0	235,852,765	235,852,765	0	154,813,755	154,813,755	0	81,039,010	81,039,010
1	334000	Accessory Electric Equipment	0	72,091,767	72,091,767	0	47,321,036	47,321,036	0	24,770,731	24,770,731
1	335XXX	Miscellaneous Power Plant Equipment	0	14,805,178	14,805,178	0	9,718,119	9,718,119	0	5,087,059	5,087,059
1	336000	Roads, Railroads, & Bridges	0	3,852,335	3,852,335	0	2,528,673	2,528,673	0	1,323,662	1,323,662
		TOTAL HYDRAULIC PRODUCTION PLANT	0	681,159,294	681,159,294	0	447,112,961	447,112,961	0	234,046,333	234,046,333
		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	17,162,931	17,162,931	0	11,265,748	11,265,748	0	5,897,183	5,897,183
1	342000	Fuel Holders, Producers, & Accessories	0	21,392,555	21,392,555	0	14,042,073	14,042,073	0	7,350,482	7,350,482
1	343000	Prime Movers	0	23,507,573	23,507,573	0	15,430,371	15,430,371	0	8,077,202	8,077,202
1	344000	Generators	0	221,453,871	221,453,871	0	145,362,321	145,362,321	0	76,091,550	76,091,550
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	22,333,144	22,333,144	0	14,659,476	14,659,476	0	7,673,668	7,673,668
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	1,680,913	1,680,913	0	1,103,351	1,103,351	0	577,562	577,562
		TOTAL OTHER PRODUCTION PLANT	0	308,641,516	308,641,516	0	202,592,291	202,592,291	0	106,049,225	106,049,225
		TOTAL PRODUCTION PLANT	327,554,091	1,102,259,261	1,429,813,352	214,058,984	723,522,980	937,581,964	113,495,107	378,736,281	492,231,388

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,077,110	29,705,468	410,632	19,086,215	19,496,847	217,726	9,990,895	10,208,621
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	8,443	26,198,138	26,206,581	3,349	17,196,458	17,199,807	5,094	9,001,680	9,006,774
1	353XXX	Station Equipment	12,073,675	275,618,958	287,692,633	7,887,226	180,916,284	188,803,510	4,186,449	94,702,674	98,889,123
1	354000	Towers & Fixtures	16,007,824	1,167,384	17,175,208	10,461,157	766,271	11,227,428	5,546,667	401,113	5,947,780
1	355000	Poles & Fixtures	4,835	282,803,883	282,808,718	2,958	185,632,469	185,635,427	1,877	97,171,414	97,173,291
1	356000	Overhead Conductors & Devices	12,537,388	146,776,980	159,314,368	8,192,807	96,344,410	104,537,217	4,344,581	50,432,570	54,777,151
1	357000	Underground Conduit	0	3,129,473	3,129,473	0	2,054,186	2,054,186	0	1,075,287	1,075,287
1	358000	Underground Conductors & Devices	0	2,478,883	2,478,883	0	1,627,139	1,627,139	0	851,744	851,744
1	359000	Roads & Trails	78,834	2,030,387	2,109,221	51,518	1,332,746	1,384,264	27,316	697,641	724,957
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,339,357</b>	<b>769,281,196</b>	<b>810,620,553</b>	<b>27,009,647</b>	<b>504,956,178</b>	<b>531,965,825</b>	<b>14,329,710</b>	<b>264,325,018</b>	<b>278,654,728</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,821,828	0	7,821,828	6,351,274	0	6,351,274	1,470,554	0	1,470,554
99	360400	Land Easements	3,562,071	0	3,562,071	1,109,197	0	1,109,197	2,452,874	0	2,452,874
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,212,670	0	34,212,670	27,239,296	0	27,239,296	6,973,374	0	6,973,374
3	362000	Station Equipment	145,656,270	2,992,417	148,648,687	98,630,116	2,028,649	100,658,765	47,026,154	963,768	47,989,922
99	363000	Energy Storage Equipment	2,505,151	0	2,505,151	2,505,151	0	2,505,151	0	0	0
99	364000	Poles, Towers, & Fixtures	439,714,588	0	439,714,588	286,937,919	0	286,937,919	152,776,669	0	152,776,669
99	365000	Overhead Conductors & Devices	283,096,510	0	283,096,510	181,349,376	0	181,349,376	101,747,134	0	101,747,134
99	366000	Underground Conduit	124,473,268	0	124,473,268	81,012,824	0	81,012,824	43,460,444	0	43,460,444
99	367000	Underground Conductors & Devices	221,257,417	0	221,257,417	146,832,952	0	146,832,952	74,424,465	0	74,424,465
99	368000	Line Transformers	283,277,019	0	283,277,019	195,662,644	0	195,662,644	87,614,375	0	87,614,375
99	369XXX	Services	181,581,991	0	181,581,991	119,486,733	0	119,486,733	62,095,258	0	62,095,258
99	371XXX	Installations on Customers' Premises	2,051,519	0	2,051,519	2,051,519	0	2,051,519	0	0	0
99	370XXX	Meters	76,229,955	0	76,229,955	52,533,399	0	52,533,399	23,696,556	0	23,696,556
99	373XXX	Street Light & Signal Systems	66,227,068	0	66,227,068	42,848,598	0	42,848,598	23,378,470	0	23,378,470
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,872,035,175</b>	<b>2,992,417</b>	<b>1,875,027,592</b>	<b>1,244,550,998</b>	<b>2,028,649</b>	<b>1,246,579,647</b>	<b>627,484,177</b>	<b>963,768</b>	<b>628,447,945</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,550,851	10,059,878	808,699	5,916,248	6,724,947	700,328	2,634,603	3,334,931
4	390XXX	Structures & Improvements	19,056,270	98,682,176	117,738,446	10,508,941	68,277,211	78,786,152	8,547,329	30,404,965	38,952,294
4	391XXX	Office Furniture & Equipment	4,304,771	63,892,600	68,197,371	4,280,156	44,206,651	48,486,807	24,615	19,685,949	19,710,564
4	392XXX	Transportation Equipment	36,545,908	23,967,398	60,513,306	25,657,088	16,582,803	42,239,891	10,888,820	7,384,595	18,273,415
4	393000	Stores Equipment	433,361	3,780,231	4,213,592	259,398	2,615,504	2,874,902	173,963	1,164,727	1,338,690
4	394000	Tools, Shop & Garage Equipment	1,660,720	14,441,949	16,102,669	709,757	9,992,240	10,701,997	950,963	4,449,709	5,400,672
4	394100	Electric Charging Stations	0	116,929	116,929	0	80,902	80,902	0	36,027	36,027
4	395XXX	Laboratory Equipment	362,728	2,479,137	2,841,865	349,148	1,715,290	2,064,438	13,580	763,847	777,427
4	396XXX	Power Operated Equipment	24,101,385	9,290,433	33,391,818	14,203,571	6,427,958	20,631,529	9,897,814	2,862,475	12,760,289
4	397XXX	Communications Equipment	28,191,061	78,273,331	106,464,392	19,110,575	54,156,535	73,267,110	9,080,486	24,116,796	33,197,282
4	398000	Miscellaneous Equipment	13,474	676,775	690,249	0	468,254	468,254	13,474	208,521	221,995
<b>TOTAL GENERAL PLANT</b>			<b>116,178,705</b>	<b>304,151,810</b>	<b>420,330,515</b>	<b>75,887,333</b>	<b>210,439,596</b>	<b>286,326,929</b>	<b>40,291,372</b>	<b>93,712,214</b>	<b>134,003,586</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,373,243,573</b>	<b>2,470,059,360</b>	<b>4,843,302,933</b>	<b>1,577,612,074</b>	<b>1,639,153,796</b>	<b>3,216,765,870</b>	<b>795,631,499</b>	<b>830,905,564</b>	<b>1,626,537,063</b>



AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	(245,156,882)	(71,533,624)	(316,690,506)	(159,216,285)	(46,954,671)	(206,170,956)	(85,940,597)	(24,578,953)	(110,519,550)
E-ADEP		Hydro Production Plant	0	(147,400,827)	(147,400,827)	0	(96,753,903)	(96,753,903)	0	(50,646,924)	(50,646,924)
E-ADEP		Other Production Plant	0	(140,455,797)	(140,455,797)	0	(92,195,185)	(92,195,185)	0	(48,260,612)	(48,260,612)
E-ADEP		Transmission Plant	(24,095,159)	(208,332,786)	(232,427,945)	(15,317,559)	(136,749,641)	(152,067,200)	(8,777,600)	(71,583,145)	(80,360,745)
E-ADEP		Distribution Plant	(598,249,588)	(261,061)	(598,510,649)	(363,722,089)	(176,981)	(363,899,070)	(234,527,499)	(84,080)	(234,611,579)
E-ADEP		General Plant	(41,537,321)	(99,813,358)	(141,350,679)	(25,193,554)	(69,059,864)	(94,253,418)	(16,343,767)	(30,753,494)	(47,097,261)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(909,038,950)</b>	<b>(667,797,453)</b>	<b>(1,576,836,403)</b>	<b>(563,449,487)</b>	<b>(441,890,245)</b>	<b>(1,005,339,732)</b>	<b>(345,589,463)</b>	<b>(225,907,208)</b>	<b>(571,496,671)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,161,106)	(15,161,106)	0	(9,951,750)	(9,951,750)	0	(5,209,356)	(5,209,356)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(261,782)	0	(261,782)	(261,782)	0	(261,782)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,788,151)	(2,788,151)	0	(1,925,860)	(1,925,860)	0	(862,291)	(862,291)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,375,269)	(73,822,806)	(78,198,075)	(4,346,049)	(51,077,261)	(55,423,310)	(29,220)	(22,745,545)	(22,774,765)
E-AAAMT		General Plant - 390200, 396200	0	(200,015)	(200,015)	0	(138,389)	(138,389)	0	(61,626)	(61,626)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(4,637,051)</b>	<b>(91,972,078)</b>	<b>(96,609,129)</b>	<b>(4,607,831)</b>	<b>(63,093,260)</b>	<b>(67,701,091)</b>	<b>(29,220)</b>	<b>(28,878,818)</b>	<b>(28,908,038)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(913,676,001)</b>	<b>(759,769,531)</b>	<b>(1,673,445,532)</b>	<b>(568,057,318)</b>	<b>(504,983,505)</b>	<b>(1,073,040,823)</b>	<b>(345,618,683)</b>	<b>(254,786,026)</b>	<b>(600,404,709)</b>
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,459,567,572</b>	<b>1,710,289,829</b>	<b>3,169,857,401</b>	<b>1,009,554,756</b>	<b>1,134,170,291</b>	<b>2,143,725,047</b>	<b>450,012,816</b>	<b>576,119,538</b>	<b>1,026,132,354</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	122,853	122,853	0	80,641	80,641	0	42,212	42,212
12		ADFIT - Electric Plant In Service (282900)	0	(554,818,121)	(554,818,121)	0	(375,212,399)	(375,212,399)	0	(179,605,722)	(179,605,722)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,130,749)	(60,130,749)	0	(41,603,864)	(41,603,864)	0	(18,526,885)	(18,526,885)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,521,155)	(1,521,155)	0	(1,052,472)	(1,052,472)	0	(468,683)	(468,683)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(38,025)	(38,025)	0	(26,309)	(26,309)	0	(11,716)	(11,716)
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	(6,289,164)	(6,289,164)	0	(4,128,207)	(4,128,207)	0	(2,160,957)	(2,160,957)
1		ADFIT - CDA Settlement Costs (283333)	0	257,253	257,253	0	168,861	168,861	0	88,392	88,392
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,145,679)	(1,145,679)	0	(774,800)	(774,800)	0	(370,879)	(370,879)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(623,562,787)</b>	<b>(623,562,787)</b>	<b>0</b>	<b>(422,548,549)</b>	<b>(422,548,549)</b>	<b>0</b>	<b>(201,014,238)</b>	<b>(201,014,238)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,459,567,572</b>	<b>1,086,727,042</b>	<b>2,546,294,614</b>	<b>1,009,554,756</b>	<b>711,621,742</b>	<b>1,721,176,498</b>	<b>450,012,816</b>	<b>375,105,300</b>	<b>825,118,116</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.793%	32.207%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.628%	32.372%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,459,567,572	1,086,727,042	2,546,294,614	#####	711,621,742	1,721,176,498	450,012,816	375,105,300	825,118,116	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	4,632,439	22,340,999	26,973,438	3,683,256	15,457,514	19,140,770	949,183	6,883,485	7,832,668	
4	Accumulated Amortization - AFUDC (182318)	(678,429)	(2,880,624)	(3,559,053)	(525,886)	(1,993,075)	(2,518,961)	(152,543)	(887,549)	(1,040,092)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,823)	0	(1,823)	1,823	0	1,823	
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)	(3,285,055)	0	(3,285,055)	(1,052,804)	0	(1,052,804)	(2,232,251)	0	(2,232,251)	
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)	1,898,248	0	1,898,248	0	0	0	1,898,248	0	1,898,248	
99	ADFIT - Boulder Park Disallowed (190040)	147,368	0	147,368	0	0	0	147,368	0	147,368	
99	Investment in WNP3 Exchange Power (124900, 12493)	(16)	0	(16)	(16)	0	(16)	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	114,088	0	114,088	114,088	0	114,088	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(14,291,631)	0	(14,291,631)	(14,291,631)	0	(14,291,631)	0	0	0	
99	CDA Lake Settlement - ID (186382)	18,069	0	18,069	0	0	0	18,069	0	18,069	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(27,754)	0	(27,754)	(23,959)	0	(23,959)	(3,795)	0	(3,795)	
99	CDA CDR Fund - Direct (182324)	8,299	0	8,299	8,299	0	8,299	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	58,087	0	58,087	54,705	0	54,705	3,382	0	3,382	
99	ADFIT - Spokane River Relicensing (283322)	(12,184)	0	(12,184)	(11,477)	0	(11,477)	(707)	0	(707)	
99	Spokane River PM&Es (182323)	50,484	0	50,484	34,737	0	34,737	15,747	0	15,747	
99	ADFIT - Spokane River PM&Es (283323)	(10,616)	0	(10,616)	(7,309)	0	(7,309)	(3,307)	0	(3,307)	
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)	(2,129,665)	(12,870)	(2,142,535)	(871,817)	(8,905)	(880,722)	(1,257,848)	(3,965)	(1,261,813)	
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)	(9,993,313)	0	(9,993,313)	(4,219,544)	0	(4,219,544)	(5,773,769)	0	(5,773,769)	
99	Colstrip-Regulatory Asset (182327)	5,438,870	0	5,438,870	2,874,266	0	2,874,266	2,564,604	0	2,564,604	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,862,433	0	1,862,433	873,251	0	873,251	989,182	0	989,182	
99	Colstrip Reg Asset ADFIT (283376)	(909,832)	0	(909,832)	(594,575)	0	(594,575)	(315,257)	0	(315,257)	
99	Colstrip ARO (317000P)	15,878,602	0	15,878,602	10,376,667	0	10,376,667	5,501,935	0	5,501,935	
99	Colstrip ARO A/D (317000A)	(1,267,152)	0	(1,267,152)	(828,084)	0	(828,084)	(439,068)	0	(439,068)	
99	Colstrip ARO Liability (230027)	(17,270,945)	0	(17,270,945)	(11,286,563)	0	(11,286,563)	(5,984,382)	0	(5,984,382)	
99	Colstrip ARO ADFIT (190376)	3,626,898	0	3,626,898	2,370,178	0	2,370,178	1,256,720	0	1,256,720	
99	Colstrip ARO ADFIT (283377)	(2,765,864)	0	(2,765,864)	(1,807,492)	0	(1,807,492)	(958,372)	0	(958,372)	
99	Customer Deposits (235199)	(2,060,868)	0	(2,060,868)	(2,060,868)	0	(2,060,868)	0	0	0	
C-WKC	Working Capital	52,582,245	0	52,582,245	34,813,525	0	34,813,525	17,768,720	0	17,768,720	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	32,538,802	19,447,505	51,986,307	18,730,123	13,455,534	32,185,657	13,808,679	5,991,971	19,800,650	
	NET RATE BASE	1,492,106,374	1,106,174,547	2,598,280,921	#####	725,077,276	1,753,362,155	463,821,495	381,097,271	844,918,766	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	3,190,777	3,190,777			3,190,777	3,190,777		2,094,426	2,094,426		1,096,351	1,096,351		
	Steam (ED-ID)	4,230,925	4,230,925		4,230,925		4,230,925				4,230,925		4,230,925		
	Steam (ED-WA)	7,140,328	7,140,328		7,140,328		7,140,328	7,140,328			7,140,328		7,140,328		
1	Hydro (ED-AN)	14,085,736	14,085,736			14,085,736	14,085,736		9,245,877	9,245,877		4,839,859	4,839,859		
1	Other (ED-AN)	10,682,221	10,682,221			10,682,221	10,682,221		7,011,810	7,011,810		3,670,411	3,670,411		
<b>Total Electric Production</b>		<b>39,329,987</b>	<b>39,329,987</b>			<b>11,371,253</b>	<b>27,958,734</b>	<b>39,329,987</b>	<b>7,140,328</b>	<b>18,352,113</b>	<b>25,492,441</b>	<b>4,230,925</b>	<b>9,606,621</b>	<b>13,837,546</b>	
<b>Electric Transmission</b>															
1	ED-AN	15,498,938	15,498,938			15,498,938	15,498,938		10,173,503	10,173,503		5,325,435	5,325,435		
	ED-ID	985,721	985,721		985,721		985,721				985,721		985,721		
	ED-WA	507,764	507,764		507,764		507,764	507,764			507,764		507,764		
<b>Total Electric Transmissic</b>		<b>16,992,423</b>	<b>16,992,423</b>			<b>1,493,485</b>	<b>15,498,938</b>	<b>16,992,423</b>	<b>507,764</b>	<b>10,173,503</b>	<b>10,681,267</b>	<b>985,721</b>	<b>5,325,435</b>	<b>6,311,156</b>	
<b>Electric Distribution</b>															
3	ED-AN	77,793	77,793			77,793	77,793		52,738	52,738		25,055	25,055		
	ED-ID	16,905,964	16,905,964		16,905,964		16,905,964				16,905,964		16,905,964		
	ED-WA	31,877,305	31,877,305		31,877,305		31,877,305	31,877,305			31,877,305		31,877,305		
<b>Total Electric Distribution</b>		<b>48,861,062</b>	<b>48,861,062</b>			<b>48,783,269</b>	<b>77,793</b>	<b>48,861,062</b>	<b>31,877,305</b>	<b>52,738</b>	<b>31,930,043</b>	<b>16,905,964</b>	<b>25,055</b>	<b>16,931,019</b>	
<b>Gas Underground Storage</b>															
	GD-AN	621,165		621,165											
	GD-OR	115,504				115,504									
<b>Total Gas Underground St</b>		<b>736,669</b>		<b>621,165</b>		<b>115,504</b>									
<b>Gas Distribution</b>															
	GD-AN	57,375		57,375											
	GD-ID	6,022,239		6,022,239											
	GD-WA	13,153,087		13,153,087											
	GD-OR	9,015,089				9,015,089									
<b>Total Gas Distribution</b>		<b>28,247,790</b>		<b>19,232,701</b>		<b>9,015,089</b>									
<b>General Plant</b>															
4	ED-AN	2,931,673	2,931,673			2,931,673	2,931,673		2,028,395	2,028,395		903,278	903,278		
	ED-ID	474,163	474,163		474,163		474,163				474,163		474,163		
	ED-WA	881,957	881,957		881,957		881,957	881,957			881,957		881,957		
7,4	CD-AA	23,462,984	16,382,559	4,899,306	2,181,119		16,382,559	16,382,559	11,334,929	11,334,929		5,047,630	5,047,630		
9,4	CD-AN	671,544	519,218	152,326		519,218	519,218		359,242	359,242		159,976	159,976		
9	CD-ID	472,028	364,958	107,070		364,958	364,958				364,958		364,958		
9	CD-WA	2,051,301	1,586,004	465,297		1,586,004	1,586,004	1,586,004		1,586,004					
8	GD-AA	371,494		256,450	115,044										
	GD-AN	31,839		31,839											
	GD-ID	36,060		36,060											
	GD-WA	1,155,079		1,155,079											
	GD-OR	219,656			219,656										
<b>Total General Plant</b>		<b>32,759,778</b>	<b>23,140,532</b>	<b>7,103,427</b>	<b>2,515,819</b>		<b>3,307,082</b>	<b>19,833,450</b>	<b>23,140,532</b>	<b>2,467,961</b>	<b>13,722,566</b>	<b>16,190,527</b>	<b>839,121</b>	<b>6,110,884</b>	<b>6,950,005</b>
<b>Total Depreciation Expen</b>		<b>166,927,709</b>	<b>128,324,004</b>	<b>26,957,293</b>	<b>11,646,412</b>		<b>64,955,089</b>	<b>63,368,915</b>	<b>128,324,004</b>	<b>41,993,358</b>	<b>42,300,920</b>	<b>84,294,278</b>	<b>22,961,731</b>	<b>21,067,995</b>	<b>44,029,726</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	67.793%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	903,505	903,505			903,505	903,505		593,061	593,061		310,444	310,444	
1	Misc Intangible Plt (30300) ED-AN	229,464	229,464			229,464	229,464		150,620	150,620		78,844	78,844	
<b>Total Production/Transmission</b>		<b>1,132,969</b>	<b>1,132,969</b>			<b>1,132,969</b>	<b>1,132,969</b>		<b>743,681</b>	<b>743,681</b>		<b>389,288</b>	<b>389,288</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	4,172	4,172			4,172	4,172	4,172		4,172				
<b>Total Distribution</b>		<b>28,325</b>	<b>28,325</b>			<b>28,325</b>	<b>28,325</b>	<b>28,325</b>		<b>28,325</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	424,971	296,728	88,738	39,505	296,728	296,728		205,303	205,303		91,425	91,425	
9,1	CD-AN	9,730	7,523	2,207		7,523	7,523		4,938	4,938		2,585	2,585	
	GD-ID	14,547		14,547										
	GD-WA	24,824		24,824										
	GD-OR	6,995			6,995									
<b>Total General Plant - 303000</b>		<b>481,067</b>	<b>304,251</b>	<b>130,316</b>	<b>46,500</b>	<b>304,251</b>	<b>304,251</b>		<b>210,241</b>	<b>210,241</b>		<b>94,010</b>	<b>94,010</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	33,456,890	23,360,604	6,986,134	3,110,152	23,360,604	23,360,604		16,162,968	16,162,968		7,197,636	7,197,636	
9,4	CD-AN	90,261	69,787	20,474		69,787	69,787		48,285	48,285		21,502	21,502	
9,4	CD-ID	7,811	6,039	1,772		6,039	6,039	6,039			6,039		6,039	
9,4	CD-WA	3,764,344	2,910,478	853,866		2,910,478	2,910,478	2,910,478		2,910,478			0	
4	ED-AN	2,987,207	2,987,207			2,987,207	2,987,207		2,066,819	2,066,819		920,388	920,388	
	ED-ID	(56)	(56)			(56)	(56)				(56)		(56)	
	ED-WA	175,176	175,176			175,176	175,176	175,176		175,176				
8	GD-AA	84,346		58,226	26,120									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>40,565,979</b>	<b>29,509,235</b>	<b>7,920,472</b>	<b>3,136,272</b>	<b>3,091,637</b>	<b>26,417,598</b>	<b>29,509,235</b>	<b>3,085,654</b>	<b>18,278,072</b>	<b>21,363,726</b>	<b>5,983</b>	<b>8,139,526</b>	<b>8,145,509</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	47,259	47,259			47,259	47,259		32,698	32,698		14,561	14,561	
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>47,220</b>	<b>47,232</b>	<b>(8)</b>	<b>(4)</b>	<b>47,232</b>	<b>47,232</b>		<b>32,679</b>	<b>32,679</b>		<b>14,553</b>	<b>14,553</b>	
<b>Total Amortization Expense</b>		<b>42,255,560</b>	<b>31,022,012</b>	<b>8,050,780</b>	<b>3,182,768</b>	<b>3,119,962</b>	<b>27,902,050</b>	<b>31,022,012</b>	<b>3,113,979</b>	<b>19,264,673</b>	<b>22,378,652</b>	<b>5,983</b>	<b>8,637,377</b>	<b>8,643,360</b>

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(71,533,624)	(71,533,624)			(71,533,624)	(71,533,624)		(46,954,671)	(46,954,671)		(24,578,953)	(24,578,953)	
	Steam (ED-ID)	(85,940,597)	(85,940,597)		(85,940,597)	(85,940,597)	(85,940,597)				(85,940,597)	(85,940,597)	(85,940,597)	
	Steam (ED-WA)	(159,216,285)	(159,216,285)		(159,216,285)	(159,216,285)	(159,216,285)	(159,216,285)		(159,216,285)	(159,216,285)			
1	Hydro (ED-AN)	(147,400,827)	(147,400,827)		(147,400,827)	(147,400,827)	(147,400,827)		(96,753,903)	(96,753,903)		(50,646,924)	(50,646,924)	
1	Other (ED-AN)	(140,455,797)	(140,455,797)		(140,455,797)	(140,455,797)	(140,455,797)		(92,195,185)	(92,195,185)		(48,260,612)	(48,260,612)	
<b>Total Electric Production</b>		<b>(604,547,130)</b>	<b>(604,547,130)</b>		<b>(245,156,882)</b>	<b>(359,390,248)</b>	<b>(604,547,130)</b>		<b>(159,216,285)</b>	<b>(235,903,759)</b>	<b>(395,120,044)</b>	<b>(85,940,597)</b>	<b>(123,486,489)</b>	<b>(209,427,086)</b>
<b>Electric Transmission</b>														
1	ED-AN	(208,332,786)	(208,332,786)			(208,332,786)	(208,332,786)		(136,749,641)	(136,749,641)		(71,583,145)	(71,583,145)	
	ED-ID	(8,777,600)	(8,777,600)		(8,777,600)	(8,777,600)	(8,777,600)				(8,777,600)	(8,777,600)	(8,777,600)	
	ED-WA	(15,317,559)	(15,317,559)		(15,317,559)	(15,317,559)	(15,317,559)	(15,317,559)		(15,317,559)	(15,317,559)			
<b>Total Electric Transmissic</b>		<b>(232,427,945)</b>	<b>(232,427,945)</b>		<b>(24,095,159)</b>	<b>(208,332,786)</b>	<b>(232,427,945)</b>		<b>(15,317,559)</b>	<b>(136,749,641)</b>	<b>(152,067,200)</b>	<b>(8,777,600)</b>	<b>(71,583,145)</b>	<b>(80,360,745)</b>
<b>Electric Distribution</b>														
3	ED-AN	(261,061)	(261,061)			(261,061)	(261,061)		(176,981)	(176,981)		(84,080)	(84,080)	
	ED-ID	(234,527,499)	(234,527,499)		(234,527,499)	(234,527,499)	(234,527,499)				(234,527,499)	(234,527,499)	(234,527,499)	
	ED-WA	(363,722,089)	(363,722,089)		(363,722,089)	(363,722,089)	(363,722,089)	(363,722,089)		(363,722,089)	(363,722,089)			
<b>Total Electric Distribution</b>		<b>(598,510,649)</b>	<b>(598,510,649)</b>		<b>(598,249,588)</b>	<b>(261,061)</b>	<b>(598,510,649)</b>		<b>(363,722,089)</b>	<b>(176,981)</b>	<b>(363,899,070)</b>	<b>(234,527,499)</b>	<b>(84,080)</b>	<b>(234,611,579)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,265,973)	(17,265,973)											
	GD-OR	(1,297,716)		(1,297,716)		(1,297,716)								
<b>Total Gas Underground S</b>		<b>(18,563,689)</b>		<b>(17,265,973)</b>		<b>(1,297,716)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,860,643)	(1,860,643)											
	GD-ID	(85,301,724)	(85,301,724)											
	GD-WA	(150,134,103)	(150,134,103)											
	GD-OR	(119,527,493)		(119,527,493)		(119,527,493)								
<b>Total Gas Distribution</b>		<b>(356,823,963)</b>		<b>(237,296,470)</b>		<b>(119,527,493)</b>								
<b>General Plant</b>														
4	ED-AN	(36,196,394)	(36,196,394)			(36,196,394)	(36,196,394)		(25,043,923)	(25,043,923)		(11,152,471)	(11,152,471)	
	ED-ID	(11,303,942)	(11,303,942)		(11,303,942)	(11,303,942)	(11,303,942)				(11,303,942)	(11,303,942)	(11,303,942)	
	ED-WA	(20,539,379)	(20,539,379)		(20,539,379)	(20,539,379)	(20,539,379)	(20,539,379)		(20,539,379)	(20,539,379)			
7,4	CD-AA	(81,773,307)	(57,096,576)	(17,075,084)	(7,601,647)	(57,096,576)	(57,096,576)		(39,504,550)	(39,504,550)		(17,592,026)	(17,592,026)	
9,4	CD-AN	(8,433,318)	(6,520,388)	(1,912,930)		(6,520,388)	(6,520,388)		(4,511,391)	(4,511,391)		(2,008,997)	(2,008,997)	
9	CD-ID	(6,518,392)	(5,039,825)	(1,478,567)		(5,039,825)	(5,039,825)				(5,039,825)	(5,039,825)	(5,039,825)	
9	CD-WA	(6,019,601)	(4,654,175)	(1,365,426)		(4,654,175)	(4,654,175)	(4,654,175)		(4,654,175)	(4,654,175)			
8	GD-AA	(1,930,005)		(1,332,321)	(597,684)									
	GD-AN	(3,407,842)		(3,407,842)										
	GD-ID	(2,135,070)		(2,135,070)										
	GD-WA	(9,274,272)		(9,274,272)										
	GD-OR	(5,038,469)		(5,038,469)										
<b>Total General Plant</b>		<b>(192,569,991)</b>	<b>(141,350,679)</b>	<b>(37,981,512)</b>	<b>(13,237,800)</b>	<b>(41,537,321)</b>	<b>(99,813,358)</b>	<b>(141,350,679)</b>	<b>(25,193,554)</b>	<b>(69,059,864)</b>	<b>(94,253,418)</b>	<b>(16,343,767)</b>	<b>(30,753,494)</b>	<b>(47,097,261)</b>
<b>Total Accumulated Depr</b>		<b>(2,003,443,367)</b>	<b>(1,576,836,403)</b>	<b>(292,543,955)</b>	<b>(134,063,009)</b>	<b>(909,038,950)</b>	<b>(667,797,453)</b>	<b>(1,576,836,403)</b>	<b>(563,449,487)</b>	<b>(441,890,245)</b>	<b>(1,005,339,732)</b>	<b>(345,589,463)</b>	<b>(225,907,208)</b>	<b>(571,496,671)</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	67.793%		32.207%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%		30.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(13,049,621)	(13,049,621)		(13,049,621)	(13,049,621)		(8,565,771)	(8,565,771)		(4,483,850)	(4,483,850)	
1	Misc Intangible Plt (3030)	ED-AN	(2,111,485)	(2,111,485)		(2,111,485)	(2,111,485)		(1,385,979)	(1,385,979)		(725,506)	(725,506)	
<b>Total Production/Transmission</b>			<b>(15,161,106)</b>	<b>(15,161,106)</b>		<b>(15,161,106)</b>	<b>(15,161,106)</b>		<b>(9,951,750)</b>	<b>(9,951,750)</b>		<b>(5,209,356)</b>	<b>(5,209,356)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(211,791)	(211,791)		(211,791)	(211,791)		(211,791)	(211,791)				
	Misc Intangible Plt (3030)	ED-WA	(49,991)	(49,991)		(49,991)	(49,991)		(49,991)	(49,991)				
<b>Total Distribution</b>			<b>(261,782)</b>	<b>(261,782)</b>		<b>(261,782)</b>	<b>(261,782)</b>		<b>(261,782)</b>	<b>(261,782)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(3,862,672)	(2,697,034)	(806,564)	(359,074)	(2,697,034)	(2,697,034)	(1,866,051)	(1,866,051)		(830,983)	(830,983)	
9,1		CD-AN	(117,848)	(91,117)	(26,731)		(91,117)	(91,117)	(59,809)	(59,809)		(31,308)	(31,308)	
		GD-ID	(117,961)		(117,961)									
		GD-WA	(245,074)		(245,074)									
		GD-OR	(103,502)			(103,502)								
<b>Total General Plant - 303000</b>			<b>(4,447,057)</b>	<b>(2,788,151)</b>	<b>(1,196,330)</b>	<b>(462,576)</b>	<b>(2,788,151)</b>	<b>(2,788,151)</b>	<b>(1,925,860)</b>	<b>(1,925,860)</b>		<b>(862,291)</b>	<b>(862,291)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	(96,553,235)	(67,416,366)	(20,161,281)	(8,975,588)	(67,416,366)	(67,416,366)	(46,644,709)	(46,644,709)		(20,771,657)	(20,771,657)	
9,4		CD-AN	(120,536)	(93,195)	(27,341)		(93,195)	(93,195)	(64,481)	(64,481)		(28,714)	(28,714)	
9		CD-ID	(37,965)	(29,353)	(8,612)		(29,349)	(29,349)			(29,353)		(29,353)	
9		CD-WA	(5,178,173)	(4,003,608)	(1,174,565)		(4,003,608)	(4,003,608)	(4,003,608)	(4,003,608)	0		0	
4		ED-AN	(6,313,245)	(6,313,245)			(6,313,245)	(6,313,245)	(4,368,071)	(4,368,071)		(1,945,174)	(1,945,174)	
		ED-ID	133	133			133	133			133		133	
		ED-WA	(342,445)	(342,445)			(342,445)	(342,445)	(342,445)	(342,445)				
8		GD-AA	(334,512)		(230,920)	(103,592)								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(108,879,978)</b>	<b>(78,198,079)</b>	<b>(21,602,719)</b>	<b>(9,079,180)</b>	<b>(4,375,269)</b>	<b>(73,822,806)</b>	<b>(78,198,075)</b>	<b>(4,346,049)</b>	<b>(51,077,261)</b>	<b>(55,423,314)</b>	<b>(29,220)</b>	<b>(22,745,545)</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>General Plant - 390200, 396200</b>														
7,4		CD-AA	13	9	3	1	9	9	6	6		3	3	
9		CD-ID	0	0	0		0	0			0		0	
9		CD-WA	0	0	0		0	0	0	0				
4		ED-AN	(200,024)	(200,024)			(200,024)	(200,024)	(138,395)	(138,395)		(61,629)	(61,629)	
		ED-WA	0	0			0	0	0	0				
		GD-WA	0		0				0	0				
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>(200,011)</b>	<b>(200,015)</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>(200,015)</b>	<b>(200,015)</b>	<b>0</b>	<b>(138,389)</b>	<b>(138,389)</b>	<b>0</b>	<b>(61,626)</b>
<b>Total Accumulated Amortization</b>			<b>(128,949,934)</b>	<b>(96,609,133)</b>	<b>(22,799,046)</b>	<b>(9,541,755)</b>	<b>(4,637,051)</b>	<b>(91,972,078)</b>	<b>(96,609,129)</b>	<b>(4,607,831)</b>	<b>(63,093,260)</b>	<b>(67,701,095)</b>	<b>(29,220)</b>	<b>(28,878,818)</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%	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:
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For Twelve Months Ended August 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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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	2,981,558	0	0	0	0	2,981,558	0	0	2,981,558	0	0	0
99	GD-OR / AS	846,128	0	0	0	0	0	0	0	846,128	0	846,128	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,477,013	0	0	8,013,595	8,013,595	0	0	2,396,515	2,396,515	0	1,066,903	1,066,903
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>17,802,465</b>	<b>808,699</b>	<b>700,328</b>	<b>8,550,851</b>	<b>10,059,878</b>	<b>3,182,928</b>	<b>99,176</b>	<b>2,547,452</b>	<b>5,829,556</b>	<b>846,128</b>	<b>1,066,903</b>	<b>1,913,031</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,473,323	1,137,534	2,695,709	4,640,080	8,473,323	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,583,925	0	0	0	0	25,583,925	0	0	25,583,925	0	0	0
99	GD-OR / AS	3,848,985	0	0	0	0	0	0	0	3,848,985	0	3,848,985	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	122,839,159	0	0	85,769,986	85,769,986	0	0	25,650,045	25,650,045	0	11,419,128	11,419,128
9	CD-WA / ID / AN	30,388,058	9,371,407	5,851,619	8,272,109	23,495,135	2,749,352	1,716,728	2,426,843	6,892,923	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>191,133,450</b>	<b>10,508,941</b>	<b>8,547,328</b>	<b>98,682,175</b>	<b>117,738,444</b>	<b>28,333,277</b>	<b>1,716,728</b>	<b>28,076,888</b>	<b>58,126,893</b>	<b>3,848,985</b>	<b>11,419,128</b>	<b>15,268,113</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,472,801	(32,203)	7,334	1,497,670	1,472,801	0	0	0	0	0	0	0
99	GD-WA / ID / AN	529,660	0	0	0	0	529,660	0	0	529,660	0	0	0
99	GD-OR / AS	12,111	0	0	0	0	0	0	0	12,111	0	12,111	0
8	GD-AA	326,011	0	0	0	0	0	0	225,052	225,052	0	100,959	100,959
7	CD-AA	89,059,422	0	0	62,183,960	62,183,960	0	0	18,596,498	18,596,498	0	8,278,964	8,278,964
9	CD-WA / ID / AN	5,872,720	4,312,360	17,281	210,970	4,540,611	1,265,145	5,070	61,894	1,332,109	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>97,272,725</b>	<b>4,280,157</b>	<b>24,615</b>	<b>63,892,600</b>	<b>68,197,372</b>	<b>1,794,805</b>	<b>5,070</b>	<b>18,883,444</b>	<b>20,683,319</b>	<b>12,111</b>	<b>8,379,923</b>	<b>8,392,034</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	49,936,933	23,768,025	10,045,793	16,123,115	49,936,933	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,915,017	0	0	0	0	9,244,747	2,652,865	2,017,405	13,915,017	0	0	0
99	GD-OR / AS	4,148,513	0	0	0	0	0	0	0	4,148,513	0	4,148,513	0
8	GD-AA	78,349	0	0	0	0	0	0	54,086	54,086	0	24,263	24,263
7	CD-AA	7,377,500	0	0	5,151,192	5,151,192	0	0	1,540,496	1,540,496	0	685,812	685,812
9	CD-WA / ID / AN	7,016,802	1,889,063	843,027	2,693,091	5,425,181	554,207	247,324	790,090	1,591,621	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>82,473,114</b>	<b>25,657,088</b>	<b>10,888,820</b>	<b>23,967,398</b>	<b>60,513,306</b>	<b>9,798,954</b>	<b>2,900,189</b>	<b>4,402,077</b>	<b>17,101,220</b>	<b>4,148,513</b>	<b>710,075</b>	<b>4,858,588</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	389,081	368	505	388,208	389,081	0	0	0	0	0
99		GD-WA / ID / AN	73,355	0	0	0	0	73,355	0	0	0	0
99		GD-OR / AS	22,236	0	0	0	0	0	0	22,236	0	22,236
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,946,535	259,031	173,458	3,392,024	3,824,513	75,994	50,888	995,140	1,122,022	0
		TOTAL ACCOUNT	5,431,207	259,399	173,963	3,780,232	4,213,594	149,349	50,888	995,140	1,195,377	22,236
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,910,108	701,894	204,172	5,004,042	5,910,108	0	0	0	0	0
99		GD-WA / ID / AN	2,772,737	0	0	0	0	1,975,115	289,527	508,095	2,772,737	0
99		GD-OR / AS	922,420	0	0	0	0	0	0	0	922,420	0
8		GD-AA	5,056,112	0	0	0	0	0	0	3,490,335	3,490,335	0
7		CD-AA	13,182,559	0	0	9,204,458	9,204,458	0	0	2,752,650	2,752,650	0
9		CD-WA / ID / AN	1,277,990	7,863	746,791	233,449	988,103	2,307	219,091	68,489	289,887	0
		TOTAL ACCOUNT	29,121,926	709,757	950,963	14,441,949	16,102,669	1,977,422	508,618	6,819,569	9,305,609	922,420
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,928	0	0	116,928	116,928	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,928	0	0	116,928	116,928	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,746,680	349,148	13,580	1,383,952	1,746,680	0	0	0	0	0
99		GD-WA / ID / AN	158,775	0	0	0	0	63,858	0	94,917	158,775	0
99		GD-OR / AS	24,576	0	0	0	0	0	0	0	24,576	0
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,703,717	349,148	13,580	2,479,136	2,841,864	63,858	0	564,073	627,931	24,576
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,871,065	13,953,000	9,490,290	8,427,775	31,871,065	0	0	0	0	0
99		GD-WA / ID / AN	4,176,992	0	0	0	0	2,508,718	847,685	820,589	4,176,992	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0
8		GD-AA	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
9		CD-WA / ID / AN	1,489,651	250,572	407,523	493,658	1,151,753	73,512	119,558	144,828	337,898	0
		TOTAL ACCOUNT	38,110,021	14,203,572	9,897,813	9,290,433	33,391,818	2,582,230	967,243	1,075,769	4,625,242	43,834



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Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,811,990	11,627,984	6,192,178	31,991,828	49,811,990	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,075,444	0	0	0	0	749,686	324,212	1,546	1,075,444	0	0	
99		GD-OR / AS	1,119,311	0	0	0	0	0	0	0	0	1,119,311	0	
8		GD-AA	645,492	0	0	0	0	0	0	445,596	445,596	0	199,896	
7		CD-AA	62,989,537	0	0	43,981,185	43,981,185	0	0	13,152,845	13,152,845	0	5,855,507	
9		CD-WA/ ID / AN	16,388,657	7,482,592	2,888,308	2,300,318	12,671,218	2,195,217	847,362	674,860	3,717,439	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,030,431</b>	<b>19,110,576</b>	<b>9,080,486</b>	<b>78,273,331</b>	<b>106,464,393</b>	<b>2,944,903</b>	<b>1,171,574</b>	<b>14,274,847</b>	<b>18,391,324</b>	<b>1,119,311</b>	<b>6,055,403</b>	<b>7,174,714</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	226,919	0	6,846	220,073	226,919	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	654,084	0	0	456,701	456,701	0	0	136,579	136,579	0	60,804	
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>891,944</b>	<b>0</b>	<b>13,475</b>	<b>676,774</b>	<b>690,249</b>	<b>0</b>	<b>1,945</b>	<b>136,579</b>	<b>138,524</b>	<b>2,367</b>	<b>60,804</b>	<b>63,171</b>
		<b>TOTAL GENERAL PLANT</b>	<b>598,087,928</b>	<b>75,887,337</b>	<b>40,291,371</b>	<b>304,151,807</b>	<b>420,330,515</b>	<b>50,827,726</b>	<b>7,421,431</b>	<b>77,775,838</b>	<b>136,024,995</b>	<b>10,990,481</b>	<b>30,741,937</b>	<b>41,732,418</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,813,204	386,269	0	10,426,935	10,813,204	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,796,474	0	0	0	0	1,022,113	774,361	0	1,796,474	0	0	0	0
99		GD-OR / AS	411,979	0	0	0	0	0	0	0	0	411,979	0	411,979	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,374,892	0	0	4,451,141	4,451,141	0	0	1,331,141	1,331,141	0	592,610	592,610	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,590,607	386,269	0	15,028,116	15,414,385	1,022,113	774,361	1,375,159	3,171,633	411,979	592,610	1,004,589	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,249,427	275,462	(708)	14,974,673	15,249,427	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	530,012	0	0	0	0	0	0	365,878	365,878	0	164,134	164,134	
7		CD-AA	120,278,282	0	0	83,981,905	83,981,905	0	0	25,115,308	25,115,308	0	11,181,069	11,181,069	
9		CD-WA / ID / AN	458,404	(32)	31,841	322,615	354,424	(9)	9,341	94,648	103,980	0	0	0	
		TOTAL ACCOUNT	136,516,125	275,430	31,133	99,279,193	99,585,756	(9)	9,341	25,575,834	25,585,166	0	11,345,203	11,345,203	
	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	171,568	0	0	119,794	119,794	0	0	35,825	35,825	0	15,949	15,949	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	171,568	0	0	119,794	119,794	0	0	35,825	35,825	0	15,949	15,949	
	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:
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AVISTA UTILITIES  
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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	29,432,216	0	0	20,550,456	20,550,456	0	0	6,145,741	6,145,741	0	2,736,019	2,736,019
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,432,216</b>	<b>0</b>	<b>0</b>	<b>20,550,456</b>	<b>20,550,456</b>	<b>0</b>	<b>0</b>	<b>6,145,741</b>	<b>6,145,741</b>	<b>0</b>	<b>2,736,019</b>	<b>2,736,019</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	646,577	646,577	0	0	646,577	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	1,390,787	0	0	971,089	971,089	0	0	290,410	290,410	0	129,288	129,288
9		CD-WA / ID / AN	18,613,108	14,391,097	0	0	14,391,097	4,222,011	0	0	4,222,011	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,650,472</b>	<b>15,037,674</b>	<b>0</b>	<b>971,089</b>	<b>16,008,763</b>	<b>4,222,011</b>	<b>0</b>	<b>290,410</b>	<b>4,512,421</b>	<b>0</b>	<b>129,288</b>	<b>129,288</b>
	<b>TOTAL</b>		<b>307,192,192</b>	<b>15,699,373</b>	<b>31,133</b>	<b>206,352,019</b>	<b>222,082,525</b>	<b>5,244,115</b>	<b>783,702</b>	<b>54,477,533</b>	<b>60,505,350</b>	<b>411,979</b>	<b>24,192,338</b>	<b>24,604,317</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,229,983)	(59,510,131)	(17,796,873)	(7,922,979)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(802,693)	(620,618)	(182,075)	0
7	282919	CD-AA	(2,178,587)	(1,521,155)	(454,911)	(202,521)
7	283750	CD-AA	(54,460)	(38,025)	(11,372)	(5,063)
		Total	(88,265,723)	(61,689,929)	(18,445,231)	(8,130,563)

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 August 31, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,954,039	3,954,039	0	0	0	0	3,954,039
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	481	481	0	0	0	0	481
7/4	154550 Supply Chain Average Cost Variance	0	0	(185)	(185)	0	0	0	0	(185)
7/4	154560 Supply Chain Invoice Price Variance	0	0	24	24	0	0	0	0	24
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	34,484,536	18,196,312	0	52,680,848	34,813,525	17,768,720	(328,989)	427,592	0
<b>TOTAL</b>		<b>34,484,536</b>	<b>18,196,312</b>	<b>3,954,359</b>	<b>56,635,207</b>	<b>34,813,525</b>	<b>17,768,720</b>	<b>(328,989)</b>	<b>427,592</b>	<b>3,954,359</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						