

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	174,968,258	114,108,836	60,859,422
		Adjustments			
		Adjusted Net Operating Income (Loss)	174,968,258	114,108,836	60,859,422
E-APL		Electric Net Rate Base	2,624,745,817	1,768,958,699	855,787,118
		<b>RATE OF RETURN</b>	<b>6.666%</b>	<b>6.451%</b>	<b>7.112%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	8-01-2020 thru 08-31-2020	395,967 100.000%	258,781 65.354%	137,186 34.646%
3	E-OPS	Direct Distribution Operating Expense Percent	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  
Ending Balance Basis

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant	8-01-2020 thru 08-31-2020	1,318,847,584	914,334,407	404,513,177	
		Percent		100.000%	69.328%	30.672%	
11		Book Depreciation	09-01-2019 thru 08-31-2020	128,423,049	84,326,019	44,097,030	
		Percent		100.000%	65.663%	34.337%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	8-01-2020 thru 08-31-2020	3,210,551,955 100.000%	2,174,253,452 67.722%	1,036,298,503 32.278%
13	E-PLT	Net Electric General Plant Percent	8-01-2020 thru 08-31-2020	280,342,029 100.000%	193,119,574 68.887%	87,222,455 31.113%
14		Net Allocated Schedule M's Percent	09-01-2019 thru 08-31-2020	-150,738,183 100.000%	-102,317,802 67.878%	-48,420,381 32.122%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	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		
Ending Balance 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		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,078,957	121,825,628	131,904,585	0	79,966,342	79,966,342	10,078,957	41,859,286
1	556000	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
TOTAL OTHER POWER SUPPLY EXPENSE			11,638,168	166,856,599	178,494,767	1,463,660	109,524,671	110,988,331	10,174,508	57,331,928
TOTAL PRODUCTION OPERATING EXP			21,864,802	307,111,076	328,975,878	8,164,419	201,587,708	209,752,127	13,700,383	105,523,368
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
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
MAINTENANCE										
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
TOTAL TRANSMISSION OPERATING EXP			15,805	28,198,774	28,214,579	689	18,509,673	18,510,362	15,116	9,689,101

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For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	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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For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	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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For Twelve Months Ended August 31, 2020		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	153,352	153,352	0	100,222	100,222	0	53,130
2	902000	Meter Reading Expenses	1,626,478	182,440	1,808,918	1,423,320	119,232	1,542,552	203,158	63,208
2	903XXX	Customer Records & Collection Expenses	1,676,429	6,883,640	8,560,069	1,127,818	4,498,734	5,626,552	548,611	2,384,906
2	904000	Uncollectible Accounts	0	3,700,216	3,700,216	0	2,418,239	2,418,239	0	1,281,977
2	905000	Misc Customer Accounts	0	182,960	182,960	0	119,572	119,572	0	63,388
<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>7,255,999</b>	<b>9,807,137</b>	<b>751,769</b>	<b>3,846,609</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	105,235	23,016,917	10,363,776	55,788
2	909000	Advertising	165,136	1,036,537	1,201,673	165,136	677,418	842,554	0	359,119
2	910000	Misc Customer Service & Info Exp	0	301,628	301,628	0	197,126	197,126	0	104,502
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,440,594</b>	<b>1,499,188</b>	<b>34,939,782</b>	<b>23,076,818</b>	<b>979,779</b>	<b>24,056,597</b>	<b>10,363,776</b>	<b>519,409</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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			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	1,620,442	1,939,417	253,552	1,097,396	1,350,948	65,423	523,046
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)	52,483,311	46,910,375	(2,748,042)	36,288,639	33,540,597	(2,824,894)	16,194,672
		TOTAL ADMIN & GENERAL EXPENSES	2,882,631	144,105,885	146,988,516	3,387,517	99,563,117	102,950,634	(504,886)	44,542,768
		TOTAL EXPENSES BEFORE FIT	186,123,112	572,117,710	758,240,822	132,038,648	380,665,423	512,704,071	54,084,464	191,452,287
		NET OPERATING INCOME (LOSS) BEFORE FIT			192,794,163			124,802,578		
E-FIT		FEDERAL INCOME TAX			5,464,334			1,428,349		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,846,359			9,583,608		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			174,968,258			114,108,836		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.354%	34.646%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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 Trnsmission 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	22,517,165
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	151,445,133

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended August 31, 2020	
Ending Balance 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	11,513,203
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	23,058,970
		TOTAL DISTRIBUTION EXPENSES	34,572,173

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	53,130
2	902000	Meter Reading Expenses	266,366
2	903XXX	Customer Records & Collection Expenses	2,933,517
2	904000	Uncollectible Accounts	1,281,977
2	905000	Misc Customer Accounts	63,388
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,598,378</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,419,564
2	909000	Advertising	359,119
2	910000	Misc Customer Service & Info Exp	104,502
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,883,185</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-12E</b>
For Twelve Months Ended August 31, 2020	
Ending Balance 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	588,469
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>13,369,778</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>44,037,882</u>
		TOTAL EXPENSES BEFORE FIT	<u>245,536,751</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	67,991,585
E-FIT		FEDERAL INCOME TAX	4,035,985
E-FIT		DEFERRED FEDERAL INCOME TAX	3,262,751
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,859,422</u>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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-555-12E</b>
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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-557-12E</b>
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,461	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-908-12E</b>
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	250,911	161,023	411,934	171,176	105,235	276,411	79,735	55,788	135,523
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
		TOTAL ACCOUNT 908	33,275,458	161,023	33,436,481	22,911,682	105,235	23,016,917	10,363,776	55,788	10,419,564

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended August 31, 2020 Ending Balance 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	2,624,745,817	1,768,958,699	855,787,118
	Interest Deduction for FIT Calculation	69,976,298	47,178,129	22,798,169
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended August 31, 2020 Ending Balance 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	542,361,169	355,770,331	186,590,838
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,100,494	89,565,053	42,535,441
E-OTX	Less: Taxes Other than FIT	83,779,159	67,368,687	16,410,472
	Net Operating Income Before FIT	192,794,163	124,802,578	67,991,585
E-INT	Less: Interest Expense	69,976,298	47,178,129	22,798,169
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	(96,487,304)	(70,849,395)	(25,637,909)
	Taxable Net Operating Income	26,020,639	6,801,664	19,218,975
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,464,334	1,428,349	4,035,985
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	5,464,334	1,428,349	4,035,985
E-DTE	Deferred FIT	12,846,359	9,583,608	3,262,751
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	17,825,905	10,693,742	7,132,163

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		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	5,050,737	5,050,737	0	3,420,460	3,420,460	0	1,630,277	1,630,277
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	2,482,715	2,482,715	0	1,681,344	1,681,344	0	801,371	801,371
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	(9,543)	(9,543)	0	(4,549)	(4,549)
12	997016 Redemption Expense Amortization		0	941,530	941,530	0	637,623	637,623	0	303,907	303,907
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	142,644	142,644	0	67,988	67,988
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	2,013,841	2,013,841	0	959,847	959,847
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	(30,609,105)	(30,609,105)	0	(20,729,098)	(20,729,098)	0	(9,880,007)	(9,880,007)
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	1,891,908	1,891,908	0	1,281,238	1,281,238	0	610,670	610,670
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	(6,732,866)	(6,732,866)	0	(3,209,053)	(3,209,053)
12	997049 Tax Depreciation		0	(191,322,610)	(191,322,610)	0	(129,567,498)	(129,567,498)	0	(61,755,112)	(61,755,112)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	598,720	750,838	30,975	285,365	316,340
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	1,465,818	1,465,818	0	698,646	698,646
12	997081 Deferred Compensation		0	37,049	37,049	0	25,090	25,090	0	11,959	11,959
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	1,382,387	1,382,387	0	936,180	936,180	0	446,207	446,207
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	32,719	32,719	0	22,158	22,158	0	10,561	10,561
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(64,297)	(64,297)	0	(43,543)	(43,543)	0	(20,754)	(20,754)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(36,863,610)	(36,863,610)	0	(24,964,774)	(24,964,774)	0	(11,898,836)	(11,898,836)
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-12E</b>
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(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	(164,856)	(164,856)	0	(78,575)	(78,575)
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	313,370	313,370	0	149,360	149,360
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	7,761,577	7,761,577	0	5,256,295	5,256,295	0	2,505,282	2,505,282
99	997120	Transportation Tax Disallowance	0	89,298	89,298	0	60,474	60,474	0	28,824	28,824
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>(150,738,182)</b>	<b>(96,487,304)</b>	<b>31,468,407</b>	<b>(102,317,802)</b>	<b>(70,849,395)</b>	<b>22,782,471</b>	<b>(48,420,380)</b>	<b>(25,637,909)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.722%	32.278%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	9,482,765	9,482,765	0	6,421,918	6,421,918	0	3,060,847	3,060,847
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	9,482,765	14,040,283	4,121,484	6,421,918	10,543,402	436,034	3,060,847	3,496,881
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(348,095)	(348,095)	0	(235,737)	(235,737)	0	(112,358)	(112,358)
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)	(235,737)	(959,794)	(121,772)	(112,358)	(234,130)
Total Deferred Federal Income Tax Expense			3,711,689	9,134,670	12,846,359	3,397,427	6,186,181	9,583,608	314,262	2,948,489	3,262,751

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.722%	32.278%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	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:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended August 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,816,667	7,816,667	0	5,130,860	5,130,860	0	2,685,807	2,685,807
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	1,092,011	1,092,011	0	716,796	716,796	0	375,215	375,215
1	182381	CDA Settlement Past Storage	0	29,506,358	29,506,358	0	19,367,973	19,367,973	0	10,138,385	10,138,385
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,913,830	15,233,546	319,716	9,943,636	10,263,352	0	4,970,194	4,970,194
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,763)	110,354,568	110,303,805	(81,333)	76,353,222	76,271,889	30,570	34,001,346	34,031,916
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315
4	303121	Misc Intangible Plant-AMI Software	15,949,726	974,313	16,924,039	15,949,726	674,117	16,623,843	0	300,196	300,196
		TOTAL INTANGIBLE PLANT	16,543,315	301,402,814	317,946,129	16,512,745	205,164,862	221,677,607	30,570	96,237,952	96,268,522
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442
1	311XXX	Structures & Improvements	111,283,441	28,655,291	139,938,732	72,724,865	18,809,333	91,534,198	38,558,576	9,845,958	48,404,534
1	312000	Boiler Plant	146,179,612	46,772,241	192,951,853	95,529,798	30,701,299	126,231,097	50,649,814	16,070,942	66,720,756
1	313000	Generators	335,671	0	335,671	220,377	0	220,377	115,294	0	115,294
1	314000	Turbogenerator Units	38,874,770	18,828,751	57,703,521	25,405,688	12,359,192	37,764,880	13,469,082	6,469,559	19,938,641
1	315000	Accessory Electric Equipment	17,815,947	12,537,020	30,352,967	11,643,826	8,229,300	19,873,126	6,172,121	4,307,720	10,479,841
1	316000	Miscellaneous Power Plant Equipment	14,419,431	2,504,682	16,924,113	9,424,110	1,644,073	11,068,183	4,995,321	860,609	5,855,930
		TOTAL STEAM PRODUCTION PLANT	328,908,872	113,161,320	442,070,192	214,948,664	74,279,090	289,227,754	113,960,208	38,882,230	152,842,438
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,249,061	64,249,061	0	42,173,084	42,173,084	0	22,075,977	22,075,977
1	331XXX	Structures & Improvements	0	95,646,072	95,646,072	0	62,782,082	62,782,082	0	32,863,990	32,863,990
1	332XXX	Reservoirs, Dams, & Waterways	0	196,792,211	196,792,211	0	129,174,407	129,174,407	0	67,617,804	67,617,804
1	333000	Waterwheels, Turbines, & Generators	0	234,774,951	234,774,951	0	154,106,278	154,106,278	0	80,668,673	80,668,673
1	334000	Accessory Electric Equipment	0	74,146,731	74,146,731	0	48,669,914	48,669,914	0	25,476,817	25,476,817
1	335XXX	Miscellaneous Power Plant Equipment	0	13,031,234	13,031,234	0	8,553,702	8,553,702	0	4,477,532	4,477,532
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,290,184	682,290,184	0	447,855,277	447,855,277	0	234,434,907	234,434,907
		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	17,173,350	17,173,350	0	11,272,587	11,272,587	0	5,900,763	5,900,763
1	342000	Fuel Holders, Producers, & Accessories	0	21,400,087	21,400,087	0	14,047,017	14,047,017	0	7,353,070	7,353,070
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	222,329,541	222,329,541	0	145,937,111	145,937,111	0	76,392,430	76,392,430
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,350,728	22,350,728	0	14,671,018	14,671,018	0	7,679,710	7,679,710
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	1,654,664	1,654,664	0	1,086,121	1,086,121	0	568,543	568,543
		TOTAL OTHER PRODUCTION PLANT	0	309,526,271	309,526,271	0	203,173,044	203,173,044	0	106,353,227	106,353,227
		TOTAL PRODUCTION PLANT	328,908,872	1,104,977,775	1,433,886,647	214,948,664	725,307,411	940,256,075	113,960,208	379,670,364	493,630,572

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	30,183,829	30,812,187	410,632	19,812,665	20,223,297	217,726	10,371,164	10,588,890
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	52,268	28,184,499	28,236,767	31,234	18,500,305	18,531,539	21,034	9,684,194	9,705,228
1	353XXX	Station Equipment	12,128,667	281,608,496	293,737,163	7,922,040	184,847,817	192,769,857	4,206,627	96,760,679	100,967,306
1	354000	Towers & Fixtures	16,054,213	1,167,384	17,221,597	10,491,605	766,271	11,257,876	5,562,608	401,113	5,963,721
1	355000	Poles & Fixtures	4,595	291,161,872	291,166,467	2,718	191,118,653	191,121,371	1,877	100,043,219	100,045,096
1	356000	Overhead Conductors & Devices	12,581,648	150,815,965	163,397,613	8,221,680	98,995,599	107,217,279	4,359,968	51,820,366	56,180,334
1	357000	Underground Conduit	0	3,158,258	3,158,258	0	2,073,081	2,073,081	0	1,085,177	1,085,177
1	358000	Underground Conductors & Devices	0	2,506,920	2,506,920	0	1,645,542	1,645,542	0	861,378	861,378
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,528,583</b>	<b>790,815,994</b>	<b>832,344,577</b>	<b>27,131,427</b>	<b>519,091,618</b>	<b>546,223,045</b>	<b>14,397,156</b>	<b>271,724,376</b>	<b>286,121,532</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	8,645,162	0	8,645,162	7,174,608	0	7,174,608	1,470,554	0	1,470,554
99	360400	Land Easements	3,764,671	0	3,764,671	1,281,042	0	1,281,042	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,986,780	0	34,986,780	27,893,871	0	27,893,871	7,092,907	0	7,092,909
3	362000	Station Equipment	152,071,551	2,990,604	155,062,155	101,078,914	2,027,420	103,106,334	50,992,637	963,184	51,955,821
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	451,240,131	0	451,240,131	295,022,934	0	295,022,934	156,217,197	0	156,217,197
99	365000	Overhead Conductors & Devices	291,047,613	0	291,047,613	186,300,616	0	186,300,616	104,746,997	0	104,746,997
99	366000	Underground Conduit	127,889,812	0	127,889,812	83,130,624	0	83,130,624	44,759,188	0	44,759,188
99	367000	Underground Conductors & Devices	227,029,789	0	227,029,789	150,902,226	0	150,902,226	76,127,563	0	76,127,563
99	368000	Line Transformers	289,727,159	0	289,727,159	200,057,986	0	200,057,986	89,669,173	0	89,669,173
99	369XXX	Services	186,453,189	0	186,453,189	122,787,692	0	122,787,692	63,665,497	0	63,665,497
99	371XXX	Installations on Customers' Premises	2,115,567	0	2,115,567	2,115,567	0	2,115,567	0	0	0
99	370XXX	Meters	81,594,804	0	81,594,804	57,696,915	0	57,696,915	23,897,889	0	23,897,889
99	373XXX	Street Light & Signal Systems	68,032,148	0	68,032,148	44,009,100	0	44,009,100	24,023,048	0	24,023,048
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,927,433,208</b>	<b>2,990,604</b>	<b>1,930,423,812</b>	<b>1,281,919,077</b>	<b>2,027,420</b>	<b>1,283,946,497</b>	<b>645,514,131</b>	<b>963,184</b>	<b>646,477,315</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,862,925	10,371,952	808,699	6,132,169	6,940,868	700,328	2,730,756	3,431,084
4	390XXX	Structures & Improvements	19,242,767	102,776,240	122,019,007	10,522,624	71,109,853	81,632,477	8,720,143	31,666,387	40,386,530
4	391XXX	Office Furniture & Equipment	4,537,720	66,187,375	70,725,095	4,500,193	45,794,383	50,294,576	37,527	20,392,992	20,430,519
4	392XXX	Transportation Equipment	37,342,446	25,093,088	62,435,534	25,926,540	17,361,657	43,288,197	11,415,906	7,731,431	19,147,337
4	393000	Stores Equipment	472,554	3,728,642	4,201,196	276,940	2,579,810	2,856,750	195,614	1,148,832	1,344,446
4	394000	Tools, Shop & Garage Equipment	1,654,012	14,608,678	16,262,690	706,673	10,107,598	10,814,271	947,339	4,501,080	5,448,419
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	349,010	2,555,379	2,904,389	335,430	1,768,041	2,103,471	13,580	787,338	800,918
4	396XXX	Power Operated Equipment	24,170,067	9,293,544	33,463,611	14,265,247	6,430,110	20,695,357	9,904,820	2,863,434	12,768,254
4	397XXX	Communications Equipment	29,139,077	80,471,560	109,610,637	20,115,704	55,677,468	75,793,172	9,023,373	24,794,092	33,817,465
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
<b>TOTAL GENERAL PLANT</b>			<b>118,430,154</b>	<b>314,443,776</b>	<b>432,873,930</b>	<b>77,458,050</b>	<b>217,560,504</b>	<b>295,018,554</b>	<b>40,972,104</b>	<b>96,883,272</b>	<b>137,855,376</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,432,844,132</b>	<b>2,514,630,963</b>	<b>4,947,475,095</b>	<b>1,617,969,963</b>	<b>1,669,151,815</b>	<b>3,287,121,778</b>	<b>814,874,169</b>	<b>845,479,148</b>	<b>1,660,353,317</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(251,519,823)	(73,005,029)	(324,524,852)	(163,527,166)	(47,920,501)	(211,447,667)	(87,992,657)	(25,084,528)	(113,077,185)
E-ADEP		Hydro Production Plant	0	(153,512,451)	(153,512,451)	0	(100,765,573)	(100,765,573)	0	(52,746,878)	(52,746,878)
E-ADEP		Other Production Plant	0	(145,697,846)	(145,697,846)	0	(95,636,066)	(95,636,066)	0	(50,061,780)	(50,061,780)
E-ADEP		Transmission Plant	(24,826,268)	(214,593,966)	(239,420,234)	(15,560,663)	(140,859,479)	(156,420,142)	(9,265,605)	(73,734,487)	(83,000,092)
E-ADEP		Distribution Plant	(611,278,109)	(298,119)	(611,576,228)	(369,409,986)	(202,104)	(369,612,090)	(241,868,123)	(96,015)	(241,964,138)
E-ADEP		General Plant	(44,390,554)	(108,141,347)	(152,531,901)	(27,077,063)	(74,821,917)	(101,898,980)	(17,313,491)	(33,319,430)	(50,632,921)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(932,014,754)</b>	<b>(695,248,758)</b>	<b>(1,627,263,512)</b>	<b>(575,574,878)</b>	<b>(460,205,640)</b>	<b>(1,035,780,518)</b>	<b>(356,439,876)</b>	<b>(235,043,118)</b>	<b>(591,482,994)</b>
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,731,853)	(15,731,853)	0	(10,326,388)	(10,326,388)	0	(5,405,465)	(5,405,465)
E-AAMT		Distribution-Franchises/Misc Intangibles	(259,065)	0	(259,065)	(259,065)	0	(259,065)	0	0	0
E-AAMT		General Plant - 303000	0	(2,936,862)	(2,936,862)	0	(2,028,618)	(2,028,618)	0	(908,244)	(908,244)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,613,004)	(84,895,304)	(90,508,308)	(5,580,860)	(58,738,212)	(64,319,072)	(32,144)	(26,157,092)	(26,189,236)
E-AAMT		General Plant - 390200, 396200	0	(223,534)	(223,534)	0	(154,661)	(154,661)	0	(68,873)	(68,873)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(5,872,069)</b>	<b>(103,787,553)</b>	<b>(109,659,622)</b>	<b>(5,839,925)</b>	<b>(71,247,879)</b>	<b>(77,087,804)</b>	<b>(32,144)</b>	<b>(32,539,674)</b>	<b>(32,571,818)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(937,886,823)</b>	<b>(799,036,311)</b>	<b>(1,736,923,134)</b>	<b>(581,414,803)</b>	<b>(531,453,519)</b>	<b>(1,112,868,322)</b>	<b>(356,472,020)</b>	<b>(267,582,792)</b>	<b>(624,054,812)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,494,957,309</b>	<b>1,715,594,652</b>	<b>3,210,551,961</b>	<b>1,036,555,160</b>	<b>1,137,698,296</b>	<b>2,174,253,456</b>	<b>458,402,149</b>	<b>577,896,356</b>	<b>1,036,298,505</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	147,860	147,860	0	97,055	97,055	0	50,805	50,805
12		ADFIT - Electric Plant In Service (282900)	0	(557,371,963)	(557,371,963)	0	(377,463,441)	(377,463,441)	0	(179,908,522)	(179,908,522)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,580,357)	(59,580,357)	0	(41,223,053)	(41,223,053)	0	(18,357,304)	(18,357,304)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,909,250)	(1,909,250)	0	(1,320,991)	(1,320,991)	0	(588,259)	(588,259)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,524)	(6,524)	0	(4,514)	(4,514)	0	(2,010)	(2,010)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,196,335)	(6,196,335)	0	(4,067,274)	(4,067,274)	0	(2,129,061)	(2,129,061)
1		ADFIT - CDA Settlement Costs (283333)	0	260,689	260,689	0	171,116	171,116	0	89,573	89,573
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,072,090)	(1,072,090)	0	(726,041)	(726,041)	0	(346,049)	(346,049)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(625,727,970)</b>	<b>(625,727,970)</b>	<b>0</b>	<b>(424,537,143)</b>	<b>(424,537,143)</b>	<b>0</b>	<b>(201,190,827)</b>	<b>(201,190,827)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,494,957,309</b>	<b>1,089,866,682</b>	<b>2,584,823,991</b>	<b>1,036,555,160</b>	<b>713,161,153</b>	<b>1,749,716,313</b>	<b>458,402,149</b>	<b>376,705,529</b>	<b>835,107,678</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)	100.000%	67.722%	32.278%
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  
 Ending Balance Basis

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,494,957,309	1,089,866,682	2,584,823,991	#####	713,161,153	1,749,716,313	458,402,149	376,705,529	835,107,678
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,424,895	31,422,319	37,847,214	5,053,183	21,740,788	26,793,971	1,371,712	9,681,531	11,053,243
4	Accumulated Amortization - AFUDC (182318)	(1,023,013)	(4,416,004)	(5,439,017)	(793,318)	(3,055,389)	(3,848,707)	(229,695)	(1,360,615)	(1,590,310)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,334,578)	0	(3,334,578)	(1,068,675)	0	(1,068,675)	(2,265,903)	0	(2,265,903)
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)	1,954,389	0	1,954,389	0	0	0	1,954,389	0	1,954,389
99	ADFIT - Boulder Park Disallowed (190040)	135,578	0	135,578	0	0	0	135,578	0	135,578
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	38,029	0	38,029	38,029	0	38,029	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0
99	CDA Lake Settlement - ID (186382)	2,582	0	2,582	0	0	0	2,582	0	2,582
99	ADFIT - CDA Lake Settlement - Direct (283382)	(8,529)	0	(8,529)	(7,987)	0	(7,987)	(542)	0	(542)
99	CDA CDR Fund - Direct (182324)	2,766	0	2,766	2,766	0	2,766	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	18,718	0	18,718	18,235	0	18,235	483	0	483
99	ADFIT - Spokane River Relicensing (283322)	(3,916)	0	(3,916)	(3,818)	0	(3,818)	(98)	0	(98)
99	Spokane River PM&Es (182323)	13,828	0	13,828	11,579	0	11,579	2,249	0	2,249
99	ADFIT - Spokane River PM&Es (283323)	(2,918)	0	(2,918)	(2,446)	0	(2,446)	(472)	0	(472)
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)	(2,349,779)	0	(2,349,779)	(876,643)	0	(876,643)	(1,473,136)	0	(1,473,136)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(16,279,759)	0	(16,279,759)	(10,874,529)	0	(10,874,529)	(5,405,230)	0	(5,405,230)
99	Colstrip-Regulatory Asset (182327)	6,877,058	0	6,877,058	3,501,388	0	3,501,388	3,375,670	0	3,375,670
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	3,015,562	0	3,015,562	2,222,445	0	2,222,445	793,117	0	793,117
99	Colstrip Reg Asset ADFIT (283376)	(1,058,902)	0	(1,058,902)	(691,992)	0	(691,992)	(366,910)	0	(366,910)
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542
99	Colstrip ARO A/D (317000A)	(1,621,190)	0	(1,621,190)	(1,059,448)	0	(1,059,448)	(561,742)	0	(561,742)
99	Colstrip ARO Liability (230027)	(17,794,814)	0	(17,794,814)	(11,628,911)	0	(11,628,911)	(6,165,903)	0	(6,165,903)
99	Colstrip ARO ADFIT (190376)	3,736,911	0	3,736,911	2,442,071	0	2,442,071	1,294,840	0	1,294,840
99	Colstrip ARO ADFIT (283377)	(2,837,570)	0	(2,837,570)	(1,854,352)	0	(1,854,352)	(983,218)	0	(983,218)
99	Customer Deposits (235199)	(1,725,029)	0	(1,725,029)	(1,725,029)	0	(1,725,029)	0	0	0
C-WKC	Working Capital	42,646,921	0	42,646,921	27,368,707	0	27,368,707	15,278,214	0	15,278,214
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,915,511	27,006,315	39,921,826	556,987	18,685,399	19,242,386	12,358,524	8,320,916	20,679,440
	NET RATE BASE	1,507,872,820	1,116,872,997	2,624,745,817	#####	731,846,552	1,768,958,699	470,760,673	385,026,445	855,787,118

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	3,190,777	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			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>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>

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%
							34.360%
							32.207%
							30.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	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
9,4		CD-WA	3,764,344	2,910,478	853,866		2,910,478	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>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>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>		Washington				Idaho
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%		1	Production/Transmission Rat	65.640%				34.360%
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%		4	Jurisdictional 4-Factor Ratio	69.189%				30.811%
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%								

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(73,005,029)	(73,005,029)			(73,005,029)	(73,005,029)		(47,920,501)	(47,920,501)		(25,084,528)	(25,084,528)
	Steam (ED-ID)	(87,992,657)	(87,992,657)		(87,992,657)	(87,992,657)					(87,992,657)		(87,992,657)
	Steam (ED-WA)	(163,527,166)	(163,527,166)		(163,527,166)	(163,527,166)	(163,527,166)			(163,527,166)			
1	Hydro (ED-AN)	(153,512,451)	(153,512,451)		(153,512,451)	(153,512,451)		(100,765,573)	(100,765,573)		(52,746,878)	(52,746,878)	
1	Other (ED-AN)	(145,697,846)	(145,697,846)		(145,697,846)	(145,697,846)		(95,636,066)	(95,636,066)		(50,061,780)	(50,061,780)	
<b>Total Electric Production</b>		<b>(623,735,149)</b>	<b>(623,735,149)</b>		<b>(251,519,823)</b>	<b>(372,215,326)</b>	<b>(623,735,149)</b>	<b>(163,527,166)</b>	<b>(244,322,140)</b>	<b>(407,849,306)</b>	<b>(87,992,657)</b>	<b>(127,893,186)</b>	<b>(215,885,843)</b>
<b>Electric Transmission</b>													
1	ED-AN	(214,593,966)	(214,593,966)			(214,593,966)	(214,593,966)		(140,859,479)	(140,859,479)		(73,734,487)	(73,734,487)
	ED-ID	(9,265,605)	(9,265,605)		(9,265,605)	(9,265,605)					(9,265,605)		(9,265,605)
	ED-WA	(15,560,663)	(15,560,663)		(15,560,663)	(15,560,663)	(15,560,663)			(15,560,663)			
<b>Total Electric Transmissic</b>		<b>(239,420,234)</b>	<b>(239,420,234)</b>		<b>(24,826,268)</b>	<b>(214,593,966)</b>	<b>(239,420,234)</b>	<b>(15,560,663)</b>	<b>(140,859,479)</b>	<b>(156,420,142)</b>	<b>(9,265,605)</b>	<b>(73,734,487)</b>	<b>(83,000,092)</b>
<b>Electric Distribution</b>													
3	ED-AN	(298,119)	(298,119)			(298,119)	(298,119)		(202,104)	(202,104)		(96,015)	(96,015)
	ED-ID	(241,868,123)	(241,868,123)		(241,868,123)	(241,868,123)					(241,868,123)		(241,868,123)
	ED-WA	(369,409,986)	(369,409,986)		(369,409,986)	(369,409,986)	(369,409,986)			(369,409,986)			
<b>Total Electric Distribution</b>		<b>(611,576,228)</b>	<b>(611,576,228)</b>		<b>(611,278,109)</b>	<b>(298,119)</b>	<b>(611,576,228)</b>	<b>(369,409,986)</b>	<b>(202,104)</b>	<b>(369,612,090)</b>	<b>(241,868,123)</b>	<b>(96,015)</b>	<b>(241,964,138)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(17,577,724)	(17,577,724)										
	GD-OR	(1,355,539)		(1,355,539)		(1,355,539)							
<b>Total Gas Underground S</b>		<b>(18,933,263)</b>		<b>(17,577,724)</b>		<b>(1,355,539)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,889,289)	(1,889,289)										
	GD-ID	(87,925,318)	(87,925,318)										
	GD-WA	(153,473,521)	(153,473,521)										
	GD-OR	(122,836,503)		(122,836,503)		(122,836,503)							
<b>Total Gas Distribution</b>		<b>(366,124,631)</b>		<b>(243,288,128)</b>		<b>(122,836,503)</b>							
<b>General Plant</b>													
4	ED-AN	(37,126,381)	(37,126,381)			(37,126,381)	(37,126,381)		(25,687,372)	(25,687,372)		(11,439,009)	(11,439,009)
	ED-ID	(12,086,395)	(12,086,395)		(12,086,395)	(12,086,395)					(12,086,395)		(12,086,395)
	ED-WA	(21,629,825)	(21,629,825)		(21,629,825)	(21,629,825)	(21,629,825)			(21,629,825)			
7,4	CD-AA	(92,926,191)	(64,883,854)	(19,403,918)	(8,638,419)	(64,883,854)	(64,883,854)		(44,892,490)	(44,892,490)		(19,991,364)	(19,991,364)
9,4	CD-AN	(7,929,837)	(6,131,112)	(1,798,725)		(6,131,112)	(6,131,112)		(4,242,055)	(4,242,055)		(1,889,057)	(1,889,057)
9	CD-ID	(6,760,604)	(5,227,096)	(1,533,508)		(5,227,096)	(5,227,096)				(5,227,096)		(5,227,096)
9	CD-WA	(7,045,330)	(5,447,238)	(1,598,092)		(5,447,238)	(5,447,238)		(5,447,238)	(5,447,238)			
8	GD-AA	(2,031,540)		(1,402,413)	(629,127)								
	GD-AN	(3,528,870)		(3,528,870)									
	GD-ID	(2,249,249)		(2,249,249)									
	GD-WA	(10,041,155)		(10,041,155)									
	GD-OR	(5,252,623)		(5,252,623)									
<b>Total General Plant</b>		<b>(208,608,000)</b>	<b>(152,531,901)</b>	<b>(41,555,930)</b>	<b>(14,520,169)</b>	<b>(44,390,554)</b>	<b>(108,141,347)</b>	<b>(152,531,901)</b>	<b>(27,077,063)</b>	<b>(74,821,917)</b>	<b>(101,898,980)</b>	<b>(17,313,491)</b>	<b>(33,319,430)</b>
<b>Total Accumulated Depr</b>		<b>(2,068,397,505)</b>	<b>(1,627,263,512)</b>	<b>(302,421,782)</b>	<b>(138,712,211)</b>	<b>(932,014,754)</b>	<b>(695,248,758)</b>	<b>(1,627,263,512)</b>	<b>(575,574,878)</b>	<b>(460,205,640)</b>	<b>(1,035,780,518)</b>	<b>(356,439,876)</b>	<b>(235,043,118)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	32.207%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1 Franchises (302000) ED-AN	(13,508,821)	(13,508,821)			(13,508,821)	(13,508,821)			(8,867,190)	(8,867,190)			(4,641,631)	(4,641,631)	
1 Misc Intangible Plt (3030 ED-AN	(2,223,032)	(2,223,032)			(2,223,032)	(2,223,032)			(1,459,198)	(1,459,198)			(763,834)	(763,834)	
<b>Total Production/Transmission</b>	<b>(15,731,853)</b>	<b>(15,731,853)</b>			<b>(15,731,853)</b>	<b>(15,731,853)</b>			<b>(10,326,388)</b>	<b>(10,326,388)</b>			<b>(5,405,465)</b>	<b>(5,405,465)</b>	
<b>Distribution</b>															
Franchises (302000) ED-WA	(206,615)	(206,615)			(206,615)	(206,615)		(206,615)	(206,615)	(206,615)					
Misc Intangible Plt (3030 ED-WA	(52,450)	(52,450)			(52,450)	(52,450)		(52,450)	(52,450)	(52,450)					
<b>Total Distribution</b>	<b>(259,065)</b>	<b>(259,065)</b>			<b>(259,065)</b>	<b>(259,065)</b>		<b>(259,065)</b>	<b>(259,065)</b>	<b>(259,065)</b>					
<b>General Plant - 303000</b>															
7.4 CD-AA	(4,070,271)	(2,841,985)	(849,914)	(378,372)		(2,841,985)	(2,841,985)		(1,966,341)	(1,966,341)			(875,644)	(875,644)	
9.1 CD-AN	(122,712)	(94,877)	(27,835)			(94,877)	(94,877)		(62,277)	(62,277)			(32,600)	(32,600)	
GD-ID	(125,017)		(125,017)												
GD-WA	(257,461)		(257,461)												
GD-OR	(106,206)			(106,206)											
<b>Total General Plant - 303000</b>	<b>(4,681,667)</b>	<b>(2,936,862)</b>	<b>(1,260,227)</b>	<b>(484,578)</b>		<b>(2,936,862)</b>	<b>(2,936,862)</b>		<b>(2,028,618)</b>	<b>(2,028,618)</b>			<b>(908,244)</b>	<b>(908,244)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7.4 CD-AA	(110,438,919)	(77,111,765)	(23,060,752)	(10,266,402)		(77,111,765)	(77,111,765)		(53,352,859)	(53,352,859)			(23,758,906)	(23,758,906)	
9.4 CD-AN	(165,631)	(128,061)	(37,570)			(128,061)	(128,061)		(88,604)	(88,604)			(39,457)	(39,457)	
9 CD-ID	(41,833)	(32,344)	(9,489)		(32,344)	(32,344)		0			(32,344)		(32,344)	(32,344)	
9 CD-WA	(7,046,339)	(5,448,018)	(1,598,321)		(5,448,018)	(5,448,018)		(5,448,018)		(5,448,018)	0		0	0	
4 ED-AN	(7,655,478)	(7,655,478)			(7,655,478)	(7,655,478)			(5,296,749)	(5,296,749)			(2,358,729)	(2,358,729)	
ED-ID	200	200			200	200					200		200	200	
ED-WA	(132,842)	(132,842)			(132,842)	(132,842)		(132,842)		(132,842)					
8 GD-AA	(59,294)		(40,932)	(18,362)											
GD-AN	0		0												
GD-OR	0			0										0	
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(125,540,136)</b>	<b>(90,508,308)</b>	<b>(24,747,064)</b>	<b>(10,284,764)</b>		<b>(5,613,004)</b>	<b>(84,895,304)</b>	<b>(90,508,308)</b>	<b>(5,580,860)</b>	<b>(58,738,212)</b>	<b>(64,319,072)</b>		<b>(32,144)</b>	<b>(26,157,092)</b>	<b>(26,189,236)</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	0	0	0	0		0	0		0	0			0	0	
9 CD-ID	0	0	0		0	0	0		0	0		0	0	0	
9 CD-WA	0	0	0		0	0	0		0	0					
4 ED-AN	(223,534)	(223,534)				(223,534)	(223,534)		(154,661)	(154,661)			(68,873)	(68,873)	
ED-WA	0	0			0	0	0		0	0					
GD-WA	0		0						0	0					
GD-OR	0			0										0	
<b>Total General Plant - 390200, 396200</b>	<b>(223,534)</b>	<b>(223,534)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(223,534)</b>	<b>(223,534)</b>	<b>0</b>	<b>(154,661)</b>	<b>(154,661)</b>		<b>0</b>	<b>(68,873)</b>	<b>(68,873)</b>
<b>Total Accumulated Amortization</b>	<b>(146,436,255)</b>	<b>(109,659,622)</b>	<b>(26,007,291)</b>	<b>(10,769,342)</b>		<b>(5,872,069)</b>	<b>(103,787,553)</b>	<b>(109,659,622)</b>	<b>(5,839,925)</b>	<b>(71,247,879)</b>	<b>(77,087,804)</b>		<b>(32,144)</b>	<b>(32,539,674)</b>	<b>(32,571,818)</b>

Allocation Ratios:

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

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Ending Balance 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	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,923,964	0	0	8,325,669	8,325,669	0	0	2,489,843	2,489,843	0	1,108,452	1,108,452
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,340,249</b>	<b>808,699</b>	<b>700,328</b>	<b>8,862,925</b>	<b>10,371,952</b>	<b>3,274,755</b>	<b>99,176</b>	<b>2,640,780</b>	<b>6,014,711</b>	<b>845,134</b>	<b>1,108,452</b>	<b>1,953,586</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,505,858	1,157,645	2,711,873	4,636,340	8,505,858	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,927,747	0	0	0	0	25,927,747	0	0	0	25,927,747	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,567,836	0	0	89,769,920	89,769,920	0	0	26,846,250	26,846,250	0	11,951,666	11,951,666
9	CD-WA / ID / AN	30,708,937	9,364,979	6,008,270	8,369,980	23,743,229	2,747,466	1,762,686	2,455,556	6,965,708	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>197,581,032</b>	<b>10,522,624</b>	<b>8,720,143</b>	<b>102,776,240</b>	<b>122,019,007</b>	<b>28,675,213</b>	<b>1,762,686</b>	<b>29,301,806</b>	<b>59,739,705</b>	<b>3,870,654</b>	<b>11,951,666</b>	<b>15,822,320</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,181,104	99,963	7,798	1,073,343	1,181,104	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,796	0	0	0	0	0	0	220,071	220,071	0	98,725	98,725
7	CD-AA	92,967,932	0	0	64,912,999	64,912,999	0	0	19,412,634	19,412,634	0	8,642,299	8,642,299
9	CD-WA / ID / AN	5,989,618	4,400,230	29,729	201,034	4,630,993	1,290,924	8,722	58,979	1,358,625	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>100,608,210</b>	<b>4,500,193</b>	<b>37,527</b>	<b>66,187,376</b>	<b>70,725,096</b>	<b>1,429,575</b>	<b>8,722</b>	<b>19,691,684</b>	<b>21,129,981</b>	<b>12,109</b>	<b>8,741,024</b>	<b>8,753,133</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,621,425	24,077,618	10,542,405	17,001,402	51,621,425	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,160,290	0	0	0	0	9,145,309	2,725,284	2,289,697	14,160,290	0	0	0
99	GD-OR / AS	4,219,927	0	0	0	0	0	0	0	0	4,219,927	0	4,219,927
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,318,907	1,848,922	873,501	2,936,336	5,658,759	542,431	256,265	861,452	1,660,148	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,801,194</b>	<b>25,926,540</b>	<b>11,415,906</b>	<b>25,093,089</b>	<b>62,435,535</b>	<b>9,687,740</b>	<b>2,981,549</b>	<b>4,759,980</b>	<b>17,429,269</b>	<b>4,219,927</b>	<b>716,463</b>	<b>4,936,390</b>

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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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,932,676	276,940	195,614	3,341,243	3,813,797	81,248	57,389	980,242	1,118,879	0	0	0	0
		TOTAL ACCOUNT	5,405,340	276,940	195,614	3,728,643	4,201,197	145,720	57,389	980,242	1,183,351	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,983,964	695,534	196,693	5,091,737	5,983,964	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,795,068	0	0	0	0	2,006,266	286,001	502,801	2,795,068	0	0	0	0
99		GD-OR / AS	930,377	0	0	0	0	0	0	0	930,377	0	0	930,377	
8		GD-AA	5,239,744	0	0	0	0	0	0	3,617,100	3,617,100	0	1,622,644	1,622,644	
7		CD-AA	13,236,869	0	0	9,242,379	9,242,379	0	0	2,763,991	2,763,991	0	1,230,499	1,230,499	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	0
		TOTAL ACCOUNT	29,526,408	706,673	947,339	14,608,677	16,262,689	2,009,534	506,223	6,964,442	9,480,199	930,377	2,853,143	3,783,520	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	0
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,809,204	335,430	13,580	1,460,194	1,809,204	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0	0	0	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,770,393	335,430	13,580	2,555,378	2,904,388	74,000	0	564,073	638,073	18,586	209,346	227,932	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,929,728	14,014,676	9,491,081	8,423,971	31,929,728	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,991	0	0	0	0	2,603,717	847,685	820,589	4,271,991	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,506,633	250,572	413,739	500,573	1,164,884	73,512	121,381	146,856	341,749	0	0	0	0
		TOTAL ACCOUNT	38,280,665	14,265,248	9,904,820	9,293,544	33,463,612	2,677,229	969,066	1,077,797	4,724,092	43,834	49,127	92,961	



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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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,429,866	12,189,746	6,135,220	32,104,900	50,429,866	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,060,691	0	0	0	0	705,034	353,704	1,953	1,060,691	0	0	
99		GD-OR / AS	996,186	0	0	0	0	0	0	0	0	996,186	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	66,901,567	0	0	46,712,681	46,712,681	0	0	13,969,716	13,969,716	0	6,219,170	
9		CD-WA/ ID / AN	16,125,938	7,925,958	2,888,153	1,653,980	12,468,091	2,325,291	847,317	485,239	3,657,847	0	0	
		<b>TOTAL ACCOUNT</b>	<b>136,027,268</b>	<b>20,115,704</b>	<b>9,023,373</b>	<b>80,471,561</b>	<b>109,610,638</b>	<b>3,030,325</b>	<b>1,201,021</b>	<b>14,811,056</b>	<b>19,042,402</b>	<b>996,186</b>	<b>6,378,042</b>	<b>7,374,228</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>973,872</b>	<b>0</b>	<b>13,475</b>	<b>749,540</b>	<b>763,015</b>	<b>0</b>	<b>1,945</b>	<b>142,919</b>	<b>144,864</b>	<b>2,367</b>	<b>63,626</b>	<b>65,993</b>
		<b>TOTAL GENERAL PLANT</b>	<b>615,431,435</b>	<b>77,458,051</b>	<b>40,972,105</b>	<b>314,443,777</b>	<b>432,873,933</b>	<b>51,004,091</b>	<b>7,587,777</b>	<b>80,934,779</b>	<b>139,526,647</b>	<b>10,959,966</b>	<b>32,070,889</b>	<b>43,030,855</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%

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Ending Balance Basis	

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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	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,738,674	319,716	0	10,418,958	10,738,674	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,355,640	319,716	0	14,913,830	15,233,546	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	16,589,188	(81,333)	(1,000)	16,671,521	16,589,188	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,130	0	0	0	0	0	0	266,553	266,553	0	119,577	119,577	
7		CD-AA	133,710,614	0	0	93,360,762	93,360,762	0	0	27,920,113	27,920,113	0	12,429,739	12,429,739	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	0	
		TOTAL ACCOUNT	151,143,600	(81,333)	30,570	#####	#####	0	9,262	28,281,217	28,290,479	0	12,549,316	12,549,316	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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Ending Balance Basis	

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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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,741</b>	<b>0</b>	<b>0</b>	<b>20,292,478</b>	<b>20,292,478</b>	<b>0</b>	<b>0</b>	<b>6,068,591</b>	<b>6,068,591</b>	<b>0</b>	<b>2,701,672</b>	<b>2,701,672</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,637,319	1,637,319	0	0	1,637,319	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,395,404	0	0	974,313	974,313	0	0	291,374	291,374	0	129,717	129,717	0
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,544,056</b>	<b>15,949,726</b>	<b>0</b>	<b>974,313</b>	<b>16,924,039</b>	<b>4,198,926</b>	<b>0</b>	<b>291,374</b>	<b>4,490,300</b>	<b>0</b>	<b>129,717</b>	<b>129,717</b>	<b>0</b>
		<b>TOTAL</b>	<b>321,937,241</b>	<b>16,188,109</b>	<b>30,570</b>	<b>216,938,560</b>	<b>233,157,239</b>	<b>5,220,840</b>	<b>781,463</b>	<b>57,039,113</b>	<b>63,041,416</b>	<b>406,156</b>	<b>25,332,430</b>	<b>25,738,586</b>	<b>0</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,424,014)	(58,947,380)	(17,628,578)	(7,848,056)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(818,676)	(632,976)	(185,700)	0
7	282919	CD-AA	(2,734,414)	(1,909,250)	(570,973)	(254,191)
7	283750	CD-AA	(9,345)	(6,525)	(1,951)	(869)
		Total	(87,986,449)	(61,496,131)	(18,387,202)	(8,103,116)

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  
 Ending Balance Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,042,021	4,042,021	0	0	0	0	4,042,021
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(57)	(57)	0	0	0	0	(57)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	21,557,516	13,673,742	0	35,231,258	27,368,707	15,278,214	(5,811,191)	(1,604,472)	0
<b>TOTAL</b>		<b>21,557,516</b>	<b>13,673,742</b>	<b>4,041,964</b>	<b>39,273,222</b>	<b>27,368,707</b>	<b>15,278,214</b>	<b>(5,811,191)</b>	<b>(1,604,472)</b>	<b>4,041,964</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						