

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	173,758,906	113,424,165	60,334,741
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,758,906	113,424,165	60,334,741
E-APL	Electric Net Rate Base	2,645,858,817	1,787,859,780	857,999,037
	RATE OF RETURN	6.567%	6.344%	7.032%

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 November 30, 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	11-01-2020 thru 11-30-2020	398,131 100.000%	260,197 65.355%	137,934 34.645%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2019 thru 11-30-2020	26,720,864 100.000%	17,770,844 66.505%	8,950,020 33.495%
	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 November 30, 2020
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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For Twelve Months Ended November 30, 2020
Ending Balance Basis

Report ID:
E-ALL-12E

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%

8

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION PERCENTAGES		E-ALL-12E
For Twelve Months Ended November 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant	11-01-2020 thru 11-30-2020	1,342,220,291	932,394,592	409,825,699	
		Percent		100.000%	69.467%	30.533%	
11		Book Depreciation	12-01-2019 thru 11-30-2020	131,139,110	86,841,896	44,297,214	
		Percent		100.000%	66.221%	33.779%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended November 30, 2020
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	11-01-2020 thru 11-30-2020	3,241,275,989 100.000%	2,198,083,639 67.815%	1,043,192,350 32.185%
13	E-PLT	Net Electric General Plant Percent	11-01-2020 thru 11-30-2020	282,124,824 100.000%	194,701,526 69.013%	87,423,298 30.987%
14		Net Allocated Schedule M's Percent	12-01-2019 thru 11-30-2020	-153,545,918 100.000%	-104,439,948 68.019%	-49,105,970 31.981%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended November 30, 2020
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	373,363,246	0	373,363,246	251,026,353	0	251,026,353	122,336,893	0
99	442200	Commercial - Firm & Int.	305,217,228	0	305,217,228	219,370,903	0	219,370,903	85,846,325	0
1	442300	Industrial	114,151,305	0	114,151,305	60,251,229	0	60,251,229	53,900,076	0
99	444000	Public Street & Highway Lighting	7,277,024	0	7,277,024	4,547,345	0	4,547,345	2,729,679	0
99	448000	Interdepartmental Revenue	1,434,710	0	1,434,710	1,185,412	0	1,185,412	249,298	0
99	499XXX	Unbilled Revenue	961,098	0	961,098	481,682	0	481,682	479,416	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	802,404,611	0	802,404,611	536,862,924	0	536,862,924	265,541,687	0
1	447XXX	Sales for Resale	0	81,748,921	81,748,921	0	53,659,992	53,659,992	0	28,088,929
		TOTAL SALES OF ELECTRICITY	802,404,611	81,748,921	884,153,532	536,862,924	53,659,992	590,522,916	265,541,687	28,088,929
		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	181,963	0	181,963	126,682	0	126,682	55,281	0
1	453000	Sales of Water & Water Power	0	507,247	507,247	0	332,957	332,957	0	174,290
1	454000	Rent from Electric Property	1,820,237	178,135	1,998,372	1,457,701	116,928	1,574,629	362,536	61,207
1	454100	Rent from Transmission Joint Use	17,334	0	17,334	7,710	0	7,710	9,624	0
1	456XXX	Other Electric Revenues	(1,157,037)	55,994,702	54,837,665	377,547	36,754,922	37,132,469	(1,534,584)	19,239,780
		TOTAL OTHER OPERATING REVENUE	862,497	56,680,084	57,542,581	1,969,640	37,204,807	39,174,447	(1,107,143)	19,475,277
		TOTAL ELECTRIC REVENUE	803,267,108	138,429,005	941,696,113	538,832,564	90,864,799	629,697,363	264,434,544	47,564,206

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2020
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	366,841	366,841	0	240,794	240,794	0	126,047
1	501XXX	Fuel	0	28,801,030	28,801,030	0	18,904,996	18,904,996	0	9,896,034
1	502000	Steam Expense	0	3,547,329	3,547,329	0	2,328,467	2,328,467	0	1,218,862
1	505000	Electric Expense	0	771,827	771,827	0	506,627	506,627	0	265,200
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,173,256	4,173,256	0	2,739,325	2,739,325	0	1,433,931
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	640,584	640,584	0	420,479	420,479	0	220,105
1	511000	Structures	0	772,709	772,709	0	507,206	507,206	0	265,503
1	512000	Boiler Plant	0	7,493,191	7,493,191	0	4,918,531	4,918,531	0	2,574,660
1	513000	Electric Plant	0	1,565,283	1,565,283	0	1,027,452	1,027,452	0	537,831
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,133,197	1,133,197	0	743,831	743,831	0	389,366
		TOTAL STEAM POWER GENERATION EXP	0	49,265,247	49,265,247	0	32,337,708	32,337,708	0	16,927,539
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	2,135,407	2,135,407	0	1,401,681	1,401,681	0	733,726
1	536000	Water for Power	0	1,222,792	1,222,792	0	802,641	802,641	0	420,151
1	537000	Hydraulic Expense	4,951,530	4,423,600	9,375,130	3,250,844	2,903,651	6,154,495	1,700,686	1,519,949
1	538000	Electric Expense	0	5,908,918	5,908,918	0	3,878,614	3,878,614	0	2,030,304
1	539000	Miscellaneous Hydraulic Power Generation Exp	17,397	1,066,494	1,083,891	0	700,047	700,047	17,397	366,447
1	540000	Rent	0	1,497,046	1,497,046	0	982,661	982,661	0	514,385
1	540100	MT Trust Funds Land Settlement Rents	5,087,666	0	5,087,666	3,338,508	0	3,338,508	1,749,158	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	605,676	605,676	0	397,566	397,566	0	208,110
1	542000	Structures	0	2,258,224	2,258,224	0	1,482,298	1,482,298	0	775,926
1	543000	Reservoirs, Dams, & Waterways	0	577,685	577,685	0	379,192	379,192	0	198,493
1	544000	Electric Plant	0	3,349,766	3,349,766	0	2,198,786	2,198,786	0	1,150,980
1	545000	Miscellaneous Hydraulic Plant	0	716,691	716,691	0	470,436	470,436	0	246,255
		TOTAL HYDRO POWER GENERATION EXP	10,056,593	23,762,299	33,818,892	6,589,352	15,597,573	22,186,925	3,467,241	8,164,726
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	376,363	376,363	0	247,045	247,045	0	129,318
1	547XXX	Fuel	0	53,468,953	53,468,953	0	35,097,021	35,097,021	0	18,371,932
1	548000	Generation Expense	0	2,350,311	2,350,311	0	1,542,744	1,542,744	0	807,567
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	560,802	560,802	0	368,110	368,110	0	192,692
1	550000	Rent	0	80,026	80,026	0	52,529	52,529	0	27,497
		MAINTENANCE								
1	551000	Supervision & Engineering	0	685,824	685,824	0	450,175	450,175	0	235,649
1	552000	Structures	0	185,585	185,585	0	121,818	121,818	0	63,767
1	553000	Generating & Electric Equipment	0	4,388,298	4,388,298	0	2,880,479	2,880,479	0	1,507,819
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	472,453	472,453	0	310,118	310,118	0	162,335
		TOTAL OTHER POWER GENERATION EXP	0	62,568,615	62,568,615	0	41,070,039	41,070,039	0	21,498,576

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 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	10,435,457	125,837,075	136,272,532	0	82,599,456	82,599,456	10,435,457	43,237,619
1	556000	System Control & Load Dispatching	0	718,557	718,557	0	471,661	471,661	0	246,896
E-557	557XXX	Other Expense	(2,729,802)	39,601,713	36,871,911	(836,129)	25,994,565	25,158,436	(1,893,673)	13,607,148
TOTAL OTHER POWER SUPPLY EXPENSE			7,705,655	166,157,345	173,863,000	(836,129)	109,065,682	108,229,553	8,541,784	57,091,663
TOTAL PRODUCTION OPERATING EXP			17,762,248	301,753,506	319,515,754	5,753,223	198,071,002	203,824,225	12,009,025	103,682,504
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,054,666	2,054,666	0	1,348,683	1,348,683	0	705,983
1	561000	Load Dispatching	0	2,875,291	2,875,291	0	1,887,341	1,887,341	0	987,950
1	562000	Station Expense	0	494,290	494,290	0	324,452	324,452	0	169,838
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	433,111	433,111	0	284,294	284,294	0	148,817
1	565XXX	Transmission of Electricity by Others	0	16,575,846	16,575,846	0	10,880,385	10,880,385	0	5,695,461
1	566000	Miscellaneous Transmission Expense	0	2,215,877	2,215,877	0	1,454,502	1,454,502	0	761,375
1	567000	Rent	0	228,020	228,020	0	149,672	149,672	0	78,348
MAINTENANCE										
1	568000	Supervision & Engineering	2,363	430,113	432,476	86	282,326	282,412	2,277	147,787
1	569000	Structures	13,634	444,563	458,197	6,464	291,811	298,275	7,170	152,752
1	570000	Station Equipment	197	755,327	755,524	0	495,797	495,797	197	259,530
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	35,433	1,401,074	1,436,507	12,315	919,665	931,980	23,118	481,409
1	572000	Underground Lines	3,647	7	3,654	3,647	5	3,652	0	2
1	573000	Service Miscellaneous	498	36,487	36,985	49	23,950	23,999	449	12,537
TOTAL TRANSMISSION OPERATING EXP			55,772	27,944,672	28,000,444	22,561	18,342,883	18,365,444	33,211	9,601,789

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 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	13,178,681	27,808,138	40,986,819	8,935,890	18,253,262	27,189,152	4,242,791	9,554,876
E-DEPX		Depreciation Expense-Transmission	1,496,962	15,685,084	17,182,046	508,900	10,295,689	10,804,589	988,062	5,389,395
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,129,782	1,129,782	0	741,589	741,589	0	388,193
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,096,393)	0	(2,096,393)	(1,359,316)	0	(1,359,316)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	77,771	0	77,771	72,940	0	72,940	4,831	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	9,769	0	9,769	0	0	0	9,769	0
99	407327	Colstrip Reg. Asset Amortization	1,515,901	0	1,515,901	652,778	0	652,778	863,123	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	(183,005)	0	(183,005)	0	0	0	(183,005)	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	55,715	0	55,715	0	0	0	55,715	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	177,931	0	177,931	152,118	0	152,118	25,813	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	215,460	0	215,460	152,139	0	152,139	63,321	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	(952,297)	0	(952,297)	(952,297)	0	(952,297)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,127,479)	0	(3,127,479)	(1,130,721)	0	(1,130,721)	(1,996,758)	0
99	407434	EIM Deferred O&M	(176,663)	0	(176,663)	0	0	0	(176,663)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,774,316)	0	(14,774,316)	(10,084,536)	0	(10,084,536)	(4,689,780)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(766,495)	0	(766,495)	0	0	0	(766,495)	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	(21,363)	0	(21,363)	(21,363)	0	(21,363)	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	25,329,486	25,329,486	0	16,626,274	16,626,274	0	8,703,212
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,371,989)	71,060,880	65,688,891	(3,030,660)	46,644,361	43,613,701	(2,341,329)	24,416,519
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,446,031	400,759,058	413,205,089	2,745,124	263,058,246	265,803,370	9,700,907	137,700,812

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 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	617,293	3,172,005	3,789,298	421,721	2,109,542	2,531,263	195,572	1,062,463
3	582000	Station Expense	567,988	43,807	611,795	346,341	29,134	375,475	221,647	14,673
3	583000	Overhead Line Expense	1,782,718	805,670	2,588,388	1,148,753	535,811	1,684,564	633,965	269,859
3	584000	Underground Line Expense	1,771,676	0	1,771,676	989,953	0	989,953	781,723	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	38,412	0	38,412	36,453	0	36,453	1,959	0
3	586000	Meter Expense	1,586,596	71,207	1,657,803	1,373,563	47,356	1,420,919	213,033	23,851
3	587000	Customer Installations Expense	569,213	123,526	692,739	347,331	82,151	429,482	221,882	41,375
3	588000	Miscellaneous Distribution Expense	2,591,372	2,625,158	5,216,530	1,755,665	1,745,861	3,501,526	835,707	879,297
3	589000	Rent	200	171,246	171,446	200	113,887	114,087	0	57,359
		MAINTENANCE:								
3	590000	Supervision & Engineering	512,249	870,175	1,382,424	280,362	578,710	859,072	231,887	291,465
3	591000	Structures	412,945	23,676	436,621	260,507	15,746	276,253	152,438	7,930
3	592000	Station Equipment	402,814	87,944	490,758	316,877	58,487	375,364	85,937	29,457
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	14,288,700	(17)	14,288,683	9,363,506	(11)	9,363,495	4,925,194	(6)
3	594000	Underground Lines	671,426	0	671,426	418,130	0	418,130	253,296	0
3	595000	Line Transformers	416,741	0	416,741	337,424	0	337,424	79,317	0
3	596000	Street Light & Signal System Maintenance Exp	156,621	0	156,621	136,971	0	136,971	19,650	0
3	597000	Meters	50,172	0	50,172	43,145	0	43,145	7,027	0
3	598000	Miscellaneous Distribution Expense	283,730	325,676	609,406	193,943	216,591	410,534	89,787	109,085
		TOTAL DISTRIBUTION OPERATING EXP	26,720,866	8,320,073	35,040,939	17,770,845	5,533,265	23,304,110	8,950,021	2,786,808
E-DEPX		Depreciation Expense-Distribution	49,716,233	81,248	49,797,481	32,591,044	54,034	32,645,078	17,125,189	27,214
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,969	0	33,969	33,969	0	33,969	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,630,528	0	53,630,528	47,065,738	0	47,065,738	6,564,790	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,380,730	81,248	103,461,978	79,690,751	54,034	79,744,785	23,689,979	27,214
		TOTAL DISTRIBUTION EXPENSES	130,101,596	8,401,321	138,502,917	97,461,596	5,587,299	103,048,895	32,640,000	2,814,022

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2020		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	150,568	150,568	0	98,404	98,404	0	52,164
2	902000	Meter Reading Expenses	1,164,761	159,094	1,323,855	984,759	103,976	1,088,735	180,002	55,118
2	903XXX	Customer Records & Collection Expenses	1,152,014	6,522,692	7,674,706	754,421	4,262,905	5,017,326	397,593	2,259,787
2	904000	Uncollectible Accounts	9,660,891	52,202	9,713,093	7,084,829	34,117	7,118,946	2,576,062	18,085
2	905000	Misc Customer Accounts	0	144,261	144,261	0	94,282	94,282	0	49,979
TOTAL CUSTOMER ACCOUNTS EXPENSES			11,977,666	7,028,817	19,006,483	8,824,009	4,593,684	13,417,693	3,153,657	2,435,133
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,459,506	119,197	33,578,703	23,107,465	77,901	23,185,366	10,352,041	41,296
2	909000	Advertising	189,314	836,182	1,025,496	189,314	546,487	735,801	0	289,695
2	910000	Misc Customer Service & Info Exp	0	301,891	301,891	0	197,301	197,301	0	104,590
TOTAL CUSTOMER SERVICE & INFO EXP			33,648,820	1,257,270	34,906,090	23,296,779	821,689	24,118,468	10,352,041	435,581
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	507,974	28,302,555	28,810,529	420,595	19,582,255	20,002,850	87,379	8,720,300
4	921000	Office Supplies & Expenses	3,974	4,351,094	4,355,068	3,974	3,010,478	3,014,452	0	1,340,616
4	922000	Admin Exp Transferred--Credit	0	(98,714)	(98,714)	0	(68,299)	(68,299)	0	(30,415)
4	923000	Outside Services Employed	445,518	10,117,289	10,562,807	424,590	7,000,051	7,424,641	20,928	3,117,238
4	924000	Property Insurance Premium	0	1,715,452	1,715,452	0	1,186,904	1,186,904	0	528,548
4	925XXX	Injuries and Damages	32,178	3,877,430	3,909,608	23,775	2,682,755	2,706,530	8,403	1,194,675
4	926XXX	Employee Pensions and Benefits	3,618,186	24,419,423	28,037,609	2,591,169	16,895,555	19,486,724	1,027,017	7,523,868
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,609,044	3,292,949	5,901,993	1,790,255	2,161,492	3,951,747	818,789	1,131,457
4	930000	Miscellaneous General Expenses	106,636	6,509,489	6,616,125	85,086	4,503,850	4,588,936	21,550	2,005,639
4	931000	Rents	4,200	524,358	528,558	0	362,798	362,798	4,200	161,560
4	935000	Maintenance of General Plant	1,573,936	10,880,724	12,454,660	1,135,004	7,528,264	8,663,268	438,932	3,352,460
TOTAL ADMIN & GEN OPERATING EXP			8,902,846	93,892,049	102,794,895	6,474,448	64,846,103	71,320,551	2,428,398	29,045,946

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 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-General	3,389,674	19,684,043	23,073,717	2,552,142	13,619,193	16,171,335	837,532	6,064,850
E-AMTX		Amortization Expense-General Plant - 303000	0	297,187	297,187	0	205,354	205,354	0	91,833
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,178,310	27,381,427	30,559,737	3,173,865	18,944,936	22,118,801	4,445	8,436,491
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	97,322	97,322	0	67,336	67,336	0	29,986
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(2,157,872)	0	(2,157,872)	0	0	0	(2,157,872)	0
99	407311	Regulatory Debit - AFUDC Amortization	369,925	1,883,160	2,253,085	294,006	1,277,065	1,571,071	75,919	606,095
99	407314	Regulatory Debit - FISERVE Amortization	748,660	0	748,660	516,660	0	516,660	232,000	0
99	407319	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0
99	407332	Existing Meters Excess Deprec. Deferral	824,666	0	824,666	824,666	0	824,666	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(358,484)	0	(358,484)	(308,117)	0	(308,117)	(50,367)	0
99	407436	Regulatory Credit - AMI	(9,036,969)	0	(9,036,969)	(9,036,969)	0	(9,036,969)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(7,281,124)	0	(7,281,124)	(5,260,207)	0	(5,260,207)	(2,020,917)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,007,196)	0	(3,007,196)	(3,007,196)	0	(3,007,196)	0	0
E-OTX		Taxes Other Than FIT--A&G	931,774	5,475,086	6,406,860	647,845	3,788,157	4,436,002	283,929	1,686,929
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,908,660)	54,818,225	42,909,565	(9,188,471)	37,902,041	28,713,570	(2,720,189)	16,916,184
		TOTAL ADMIN & GENERAL EXPENSES	(3,005,814)	148,710,274	145,704,460	(2,714,023)	102,748,144	100,034,121	(291,791)	45,962,130
		TOTAL EXPENSES BEFORE FIT	185,168,299	566,156,740	751,325,039	129,613,485	376,809,062	506,422,547	55,554,814	189,347,678
		NET OPERATING INCOME (LOSS) BEFORE FIT			190,371,074			123,274,816		
E-FIT		FEDERAL INCOME TAX			4,571,319			1,276,573		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,525,637			8,892,293		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			173,758,906			113,424,165		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.355%	34.645%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.505%	33.495%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	122,336,893
99	442200	Commercial - Firm & Int.	85,846,325
1	442300	Industrial	53,900,076
99	444000	Public Street & Highway Lighting	2,729,679
99	448000	Interdepartmental Revenue	249,298
99	499XXX	Unbilled Revenue	479,416
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>265,541,687</u>
1	447XXX	Sales for Resale	28,088,929
		TOTAL SALES OF ELECTRICITY	<u>293,630,616</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	55,281
1	453000	Sales of Water & Water Power	174,290
1	454000	Rent from Electric Property	423,743
1	454100	Rent from Transmission Joint Use	9,624
1	456XXX	Other Electric Revenues	17,705,196
		TOTAL OTHER OPERATING REVENUE	<u>18,368,134</u>
		TOTAL ELECTRIC REVENUE	<u>311,998,750</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	126,047
1	501XXX	Fuel	9,896,034
1	502000	Steam Expense	1,218,862
1	505000	Electric Expense	265,200
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,433,931
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	220,105
1	511000	Structures	265,503
1	512000	Boiler Plant	2,574,660
1	513000	Electric Plant	537,831
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	389,366
		TOTAL STEAM POWER GENERATION EXP	<u>16,927,539</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	733,726
1	536000	Water for Power	420,151
1	537000	Hydraulic Expense	3,220,635
1	538000	Electric Expense	2,030,304
1	539000	Miscellaneous Hydraulic Power Generation Exp	383,844
1	540000	Rent	514,385
1	540100	MT Trust Funds Land Settlement Rents	1,749,158
		MAINTENANCE	
1	541000	Supervision & Engineering	208,110
1	542000	Structures	775,926
1	543000	Reservoirs, Dams, & Waterways	198,493
1	544000	Electric Plant	1,150,980
1	545000	Miscellaneous Hydraulic Plant	246,255
		TOTAL HYDRO POWER GENERATION EXP	<u>11,631,967</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	129,318
1	547XXX	Fuel	18,371,932
1	548000	Generation Expense	807,567
1	549XXX	Miscellaneous Other Power Generation Op Exp	192,692
1	550000	Rent	27,497
		MAINTENANCE	
1	551000	Supervision & Engineering	235,649
1	552000	Structures	63,767
1	553000	Generating & Electric Equipment	1,507,819
1	554XXX	Miscellaneous Other Power Generation Maint Exp	162,335
		TOTAL OTHER POWER GENERATION EXP	<u>21,498,576</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	53,673,076
1	556000	System Control & Load Dispatching	246,896
E-557	557XXX	Other Expense	11,713,475
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>65,633,447</u>
		TOTAL PRODUCTION OPERATING EXP	<u>115,691,529</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	705,983
1	561000	Load Dispatching	987,950
1	562000	Station Expense	169,838
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	148,817
1	565XXX	Transmission of Electricity by Others	5,695,461
1	566000	Miscellaneous Transmission Expense	761,375
1	567000	Rent	78,348
		MAINTENANCE	
1	568000	Supervision & Engineering	150,064
1	569000	Structures	159,922
1	570000	Station Equipment	259,727
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	504,527
1	572000	Underground Lines	2
1	573000	Service Miscellaneous	12,986
		TOTAL TRANSMISSION OPERATING EXP	<u>9,635,000</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,797,667
E-DEPX		Depreciation Expense-Transmission	6,377,457
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	388,193
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	4,831
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	9,769
99	407327	Colstrip Reg. Asset Amortization	863,123
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	(183,005)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,715
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	25,813
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	63,321
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,996,758)
99	407434	EIM Deferred O&M	(176,663)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,689,780)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(766,495)
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	8,703,212
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,075,190</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>147,401,719</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,258,035
3	582000	Station Expense	236,320
3	583000	Overhead Line Expense	903,824
3	584000	Underground Line Expense	781,723
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,959
3	586000	Meter Expense	236,884
3	587000	Customer Installations Expense	263,257
3	588000	Miscellaneous Distribution Expense	1,715,004
3	589000	Rent	57,359
		MAINTENANCE:	
3	590000	Supervision & Engineering	523,352
3	591000	Structures	160,368
3	592000	Station Equipment	115,394
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,925,188
3	594000	Underground Lines	253,296
3	595000	Line Transformers	79,317
3	596000	Street Light & Signal System Maintenance Exp	19,650
3	597000	Meters	7,027
3	598000	Miscellaneous Distribution Expense	198,872
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,736,829</u>
E-DEPX		Depreciation Expense-Distribution	17,152,403
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,564,790
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,717,193</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,454,022</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2020		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	52,164
2	902000	Meter Reading Expenses	235,120
2	903XXX	Customer Records & Collection Expenses	2,657,380
2	904000	Uncollectible Accounts	2,594,147
2	905000	Misc Customer Accounts	49,979
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,588,790
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,393,337
2	909000	Advertising	289,695
2	910000	Misc Customer Service & Info Exp	104,590
		TOTAL CUSTOMER SERVICE & INFO EXP	10,787,622
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	8,807,679
4	921000	Office Supplies & Expenses	1,340,616
4	922000	Admin Exp Transferred--Credit	(30,415)
4	923000	Outside Services Employed	3,138,166
4	924000	Property Insurance Premium	528,548
4	925XXX	Injuries and Damages	1,203,078
4	926XXX	Employee Pensions and Benefits	8,550,885
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,950,246
4	930000	Miscellaneous General Expenses	2,027,189
4	931000	Rents	165,760
4	935000	Maintenance of General Plant	3,791,392
		TOTAL ADMIN & GEN OPERATING EXP	31,474,344

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,902,382
E-AMTX		Amortization Expense-General Plant - 303000	91,833
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,440,936
E-AMTX		Amortization Expense-General Plant - 390200, 3962	29,986
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(2,157,872)
99	407311	Regulatory Debit - AFUDC Amortization	682,014
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	75,142
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(50,367)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,020,917)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,970,858
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>14,195,995</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>45,670,339</u>
		TOTAL EXPENSES BEFORE FIT	<u>244,902,492</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	67,096,258
E-FIT		FEDERAL INCOME TAX	3,294,746
E-FIT		DEFERRED FEDERAL INCOME TAX	3,633,344
E-FIT		AMORTIZED ITC	<u>(166,573)</u>
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,334,741</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	39,575	413,562	453,137	36,075	271,462	307,537	3,500	142,100	145,600
1	456010	Other Electric Rev-Financial	0	(12,230,241)	(12,230,241)	0	(8,027,930)	(8,027,930)	0	(4,202,311)	(4,202,311)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,180,297	5,180,297	0	3,400,347	3,400,347	0	1,779,950	1,779,950
1	456016	Other Electric Rev-Resource Opt	0	3,217,050	3,217,050	0	2,111,672	2,111,672	0	1,105,378	1,105,378
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	186,004	186,004	0	122,093	122,093	0	63,911	63,911
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	206,208	206,208	0	135,355	135,355	0	70,853	70,853
1	456030	Other Electric Rev-Clearwater	(127,088)	1,261,099	1,134,011	0	827,785	827,785	(127,088)	433,314	306,226
1	456050	Other Electric Rev-Attachment Fees	1,600,309	112,232	1,712,541	1,381,948	73,669	1,455,617	218,361	38,563	256,924
1	456100	Transmission Revenue of Others	0	13,456,375	13,456,375	0	8,832,765	8,832,765	0	4,623,610	4,623,610
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	2,587,866	2,587,866	0	1,698,675	1,698,675	0	889,191	889,191
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(751,585)	0	(751,585)	12,811	0	12,811	(764,396)	0	(764,396)
1	456329	Amortization Res Decoupling Deferral	(7,846,590)	0	(7,846,590)	(6,219,207)	0	(6,219,207)	(1,627,383)	0	(1,627,383)
1	456338	Non-res Decoupling Deferred Rev	13,743,754	0	13,743,754	12,093,391	0	12,093,391	1,650,363	0	1,650,363
1	456339	Amortization Non-res Decoupling	(8,307,753)	0	(8,307,753)	(7,040,748)	0	(7,040,748)	(1,267,005)	0	(1,267,005)
1	456380	Other Electric Revenue-Clearwater	317,273	0	317,273	0	0	0	317,273	0	317,273
1	456700	Other Electric Rev-Low Voltage	175,066	0	175,066	113,276	0	113,276	61,790	0	61,790
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	(1,270,225)	(1,270,225)	0	(833,776)	(833,776)	0	(436,449)	(436,449)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,270,225	1,270,225	0	833,776	833,776	0	436,449	436,449
1	456730	Other Elec Rev-Intraco Thermal	0	37,596,911	37,596,911	0	24,678,612	24,678,612	0	12,918,299	12,918,299
TOTAL ACCOUNT 456			(1,157,039)	55,994,703	54,837,664	377,546	36,754,923	37,132,469	(1,534,585)	19,239,780	17,705,195

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 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	117,341,790	117,341,790	0	77,023,151	77,023,151	0	40,318,639	40,318,639
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,774,386	1,774,386	0	1,164,707	1,164,707	0	609,679	609,679
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	10,435,457	0	10,435,457	0	0	0	10,435,457	0	10,435,457
1	555550	Non Monetary - Exchange Power	0	1,939,273	1,939,273	0	1,272,939	1,272,939	0	666,334	666,334
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,196,157	2,196,157	0	1,441,557	1,441,557	0	754,600	754,600
1	555710	Intercompany Purchase	0	2,585,469	2,585,469	0	1,697,102	1,697,102	0	888,367	888,367
TOTAL ACCOUNT 555			10,435,457	125,837,075	136,272,532	0	82,599,456	82,599,456	10,435,457	43,237,619	53,673,076

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended November 30, 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	19,653	5,336,528	5,356,181	19,653	3,502,897	3,522,550	0	1,833,631	1,833,631
1	557010	Other Power Supply Expense - Financial	0	(15,570,291)	(15,570,291)	0	(10,220,339)	(10,220,339)	0	(5,349,952)	(5,349,952)
1	557018	Merchandise Processing Fee	0	57,186	57,186	0	37,537	37,537	0	19,649	19,649
1	557150	Fuel - Economic Dispatch	0	(5,541,606)	(5,541,606)	0	(3,637,510)	(3,637,510)	0	(1,904,096)	(1,904,096)
1	557160	Power Supply Expense - Miscellaneous	0	1,825	1,825	0	1,198	1,198	0	627	627
99	557161	Unbilled Add-Ons	(823,617)	0	(823,617)	(949,708)	0	(949,708)	126,091	0	126,091
1	557165	Other Resource Costs-CAISO Charges	0	154,107	154,107	0	101,156	101,156	0	52,951	52,951
1	557170	Broker Fees - Power	0	301,237	301,237	0	197,732	197,732	0	103,505	103,505
1	557171	REC Broker Fees	0	50,443	50,443	0	33,111	33,111	0	17,332	17,332
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	11,615,603	0	11,615,603	11,615,603	0	11,615,603	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	(12,470,002)	0	(12,470,002)	(12,470,002)	0	(12,470,002)	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	1,635,335	0	1,635,335	1,635,335	0	1,635,335	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,433,701)	0	(1,433,701)	(1,433,701)	0	(1,433,701)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(861,409)	0	(861,409)	0	0	0	(861,409)	0	(861,409)
99	557390	Idaho PCA Amortization	(1,479,535)	0	(1,479,535)	0	0	0	(1,479,535)	0	(1,479,535)
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	2,312,695	2,312,695	0	1,518,053	1,518,053	0	794,642	794,642
1	557711	Turbine Gas Bookout Offset	0	(2,312,695)	(2,312,695)	0	(1,518,053)	(1,518,053)	0	(794,642)	(794,642)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,811,833	54,811,833	0	35,978,487	35,978,487	0	18,833,346	18,833,346
TOTAL ACCOUNT 557			(2,729,802)	39,601,713	36,871,911	(836,129)	25,994,565	25,158,436	(1,893,673)	13,607,148	11,713,475

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 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	227,883	119,197	347,080	139,010	77,901	216,911	88,873	41,296	130,169
99	908600	Public Purpose Tariff Rider Expense Offset	32,989,405	0	32,989,405	22,738,203	0	22,738,203	10,251,202	0	10,251,202
99	908610	Limited Income Tax Refund Program	162,668	0	162,668	162,668	0	162,668	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	79,550	0	79,550	67,584	0	67,584	11,966	0	11,966
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,459,506	119,197	33,578,703	23,107,465	77,901	23,185,366	10,352,041	41,296	10,393,337

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.355%	34.645%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.08%	54.08%
2	Cost of Debt		4.860%	4.864%
	Total Weighted Cost		2.628%	2.630%
E-APL	Net Rate Base	2,645,858,817	1,787,859,780	857,999,037
	Interest Deduction for FIT Calculation	69,550,330	46,984,955	22,565,375
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	941,696,113	629,697,363	311,998,750
E-OPS	Less: Operating & Maintenance Expense	539,264,605	354,350,491	184,914,114
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	126,693,560	83,944,042	42,749,518
E-OTX	Less: Taxes Other than FIT	85,366,874	68,128,014	17,238,860
	Net Operating Income Before FIT	190,371,074	123,274,816	67,096,258
E-INT	Less: Interest Expense	69,550,330	46,984,955	22,565,375
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(111,641)	0	(111,641)
E-SCM	Plus: Schedule M Adjustments	(98,940,914)	(70,210,940)	(28,729,974)
	Taxable Net Operating Income	21,768,189	6,078,921	15,689,268
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,571,319	1,276,573	3,294,746
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,571,319	1,276,573	3,294,746
E-DTE	Deferred FIT	12,525,637	8,892,293	3,633,344
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	16,612,168	9,850,651	6,761,517

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		70,993,829	92,164,230	163,158,059	47,795,809	62,181,391	109,977,200	23,198,020	29,982,839	53,180,859
12	997001 Contributions In Aid of Construction		0	4,222,598	4,222,598	0	2,863,555	2,863,555	0	1,359,043	1,359,043
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	2,914,646	2,914,646	0	1,976,567	1,976,567	0	938,079	938,079
99	997007 Idaho PCA		(2,340,944)	0	(2,340,944)	0	0	0	(2,340,944)	0	(2,340,944)
12	997009 Rathdrum Turbine Lease		0	(5,636)	(5,636)	0	(3,822)	(3,822)	0	(1,814)	(1,814)
12	997016 Redemption Expense Amortization		0	939,633	939,633	0	637,212	637,212	0	302,421	302,421
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		9,020,831	0	9,020,831	4,997,634	0	4,997,634	4,023,197	0	4,023,197
12	997020 FAS87 Current Pension Accrual		0	(10,105,051)	(10,105,051)	0	(6,852,740)	(6,852,740)	0	(3,252,311)	(3,252,311)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	8,155,050	8,155,050	0	5,530,347	5,530,347	0	2,624,703	2,624,703
99	997031 Decoupling Mechanism		3,162,172	0	3,162,172	1,153,752	0	1,153,752	2,008,420	0	2,008,420
12	997032 Interest Rate Swaps		0	(21,002,469)	(21,002,469)	0	(14,242,824)	(14,242,824)	0	(6,759,645)	(6,759,645)
99	997033 BPA Residential Exchange		(230,103)	0	(230,103)	756,180	0	756,180	(986,283)	0	(986,283)
99	997034 Montana Hydro Settlement		5,087,666	0	5,087,666	3,338,508	0	3,338,508	1,749,158	0	1,749,158
99	997035 Leases		0	98,712	98,712	0	68,298	68,298	0	30,414	30,414
99	997043 Washington Deferred Power Costs		(1,136,206)	0	(1,136,206)	(1,136,206)	0	(1,136,206)	0	0	0
12	997044 Non-Monetary Power Costs		0	1,939,273	1,939,273	0	1,315,118	1,315,118	0	624,155	624,155
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	(12,784,312)	(12,784,312)	0	(8,669,681)	(8,669,681)	0	(4,114,631)	(4,114,631)
12	997049 Tax Depreciation		0	(194,689,206)	(194,689,206)	0	(132,028,485)	(132,028,485)	0	(62,660,721)	(62,660,721)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		77,771	0	77,771	72,940	0	72,940	4,831	0	4,831
99	997059 Spokane River Relicensing PME		68,812	0	68,812	46,316	0	46,316	22,496	0	22,496
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		177,931	884,086	1,062,017	152,118	599,543	751,661	25,813	284,543	310,356
99	997065 Amortization - Unbilled Revenue Add-Ins		(669,431)	0	(669,431)	(1,151,433)	0	(1,151,433)	482,002	0	482,002
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	768,696	768,696	0	521,291	521,291	0	247,405	247,405
12	997081 Deferred Compensation		0	65,929	65,929	0	44,710	44,710	0	21,219	21,219
4	997082 Meal Disallowances		0	410,583	410,583	0	284,078	284,078	0	126,505	126,505
12	997083 Paid Time Off		0	1,401,215	1,401,215	0	950,234	950,234	0	450,981	450,981
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(949,500)	0	(949,500)	0	0	0	(949,500)	0	(949,500)
99	997095 WA REC Deferral		201,634	0	201,634	201,634	0	201,634	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,189	22,189	0	10,531	10,531
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(282,666)	(282,666)	0	(191,690)	(191,690)	0	(90,976)	(90,976)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(38,537,465)	(38,537,465)	0	(26,134,182)	(26,134,182)	0	(12,403,283)	(12,403,283)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		55,715	0	55,715	0	0	0	55,715	0	55,715
99	997104 Spokane River TDG		9,769	0	9,769	0	0	0	9,769	0	9,769
99	997107 MDM System		(14,038,145)	0	(14,038,145)	(14,038,145)	0	(14,038,145)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(3,375,788)	0	(3,375,788)	(897,445)	0	(897,445)	(2,478,343)	0	(2,478,343)
99	997110	FISERVE	413,284	0	413,284	208,536	0	208,536	204,748	0	204,748
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(165,083)	(165,083)	0	(78,348)	(78,348)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,731	462,731	0	313,801	313,801	0	148,930	148,930
99	997115	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0	75,142
99	997117	Colstrip Plant Adjustment	(5,303,530)	0	(5,303,530)	(2,879,957)	0	(2,879,957)	(2,423,573)	0	(2,423,573)
99	997119	AFUDC Tax CPI	0	9,541,610	9,541,610	0	6,470,643	6,470,643	0	3,070,967	3,070,967
99	997120	Transportation Tax Disallowance	0	102,606	102,606	0	69,582	69,582	0	33,024	33,024
99	997123	EIM Deferred O&M	(176,663)	0	(176,663)	0	0	0	(176,663)	0	(176,663)
99	997124	Colstrip Recovery Offset	476,148	0	476,148	476,148	0	476,148	0	0	0
99	997125	COVID-19	(7,281,124)	0	(7,281,124)	(5,260,207)	0	(5,260,207)	(2,020,917)	0	(2,020,917)
		TOTAL SCHEDULE M ADJUSTMENTS	54,605,004	(153,545,918)	(98,940,914)	34,229,008	(104,439,948)	(70,210,940)	20,375,996	(49,105,970)	(28,729,974)

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%	67.815%	32.185%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended November 30, 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	10,339,658	10,339,658	0	7,011,839	7,011,839	0	3,327,819	3,327,819
99	410100	Deferred Federal Income Tax Expense - Washin	2,401,071	0	2,401,071	2,401,071	0	2,401,071	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	522,004	0	522,004	0	0	0	522,004	0	522,004
	410100	Total	2,923,075	10,339,658	13,262,733	2,401,071	7,011,839	9,412,910	522,004	3,327,819	3,849,823
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(358,114)	(358,114)	0	(242,855)	(242,855)	0	(115,259)	(115,259)
99	411100	Deferred Federal Income Tax Expense - Washin	(277,762)	0	(277,762)	(277,762)	0	(277,762)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(101,220)	0	(101,220)	0	0	0	(101,220)	0	(101,220)
	411100	Total	(378,982)	(358,114)	(737,096)	(277,762)	(242,855)	(520,617)	(101,220)	(115,259)	(216,479)
Total Deferred Federal Income Tax Expense			2,544,093	9,981,544	12,525,637	2,123,309	6,768,984	8,892,293	420,784	3,212,560	3,633,344

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.815%	32.185%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,100	31,100	0	20,414	20,414	0	10,686	10,686
1	408140	State Kwh Generation Tax	0	1,325,718	1,325,718	0	870,201	870,201	0	455,517	455,517
1	408150	R&P Property Tax--Production	0	17,924,522	17,924,522	0	11,765,656	11,765,656	0	6,158,866	6,158,866
1	408180	R&P Property Tax--Transmission	0	6,320,024	6,320,024	0	4,148,464	4,148,464	0	2,171,560	2,171,560
1	409100	State Income Tax--Montana & Oregon	0	(271,878)	(271,878)	0	(178,461)	(178,461)	0	(93,417)	(93,417)
TOTAL PRODUCTION & TRANSMISSION			0	25,329,486	25,329,486	0	16,626,274	16,626,274	0	8,703,212	8,703,212
DISTRIBUTION											
99	408110	State Excise Tax	21,081,293	0	21,081,293	21,081,293	0	21,081,293	0	0	0
99	408120	Municipal Occupation & License Tax	21,978,363	0	21,978,363	18,470,454	0	18,470,454	3,507,909	0	3,507,909
99	408160	Miscellaneous State or Local Tax--WA & ID	293	0	293	0	0	0	293	0	293
99	408170	R&P Property Tax--Distribution	10,810,358	0	10,810,358	7,513,991	0	7,513,991	3,296,367	0	3,296,367
99	409100	State Income Tax--Idaho	(128,138)	0	(128,138)	0	0	0	(128,138)	0	(128,138)
99	411410	State Income Tax--Idaho ITC Deferred	(86,163)	0	(86,163)	0	0	0	(86,163)	0	(86,163)
99	411420	State Income Tax--Idaho ITC Amortization	(25,478)	0	(25,478)	0	0	0	(25,478)	0	(25,478)
TOTAL DISTRIBUTION			53,630,528	0	53,630,528	47,065,738	0	47,065,738	6,564,790	0	6,564,790
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	931,774	5,475,086	6,406,860	647,845	3,788,157	4,436,002	283,929	1,686,929	1,970,858
TOTAL A&G			931,774	5,475,086	6,406,860	647,845	3,788,157	4,436,002	283,929	1,686,929	1,970,858
TOTAL TAXES OTHER THAN FIT			54,562,302	30,804,572	85,366,874	47,713,583	20,414,431	68,128,014	6,848,719	10,390,141	17,238,860

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 November 30, 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	7,766,667	7,766,667	0	5,098,040	5,098,040	0	2,668,627	2,668,627
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	1,083,831	1,083,831	0	711,427	711,427	0	372,404	372,404
1	182381	CDA Settlement Past Storage	0	29,285,337	29,285,337	0	19,222,895	19,222,895	0	10,062,442	10,062,442
1	302000	Franchises & Consents	2,694,541	44,049,218	46,743,759	2,694,541	28,913,907	31,608,448	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,950,275	15,269,991	319,716	9,967,559	10,287,275	0	4,982,716	4,982,716
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	627,736	111,653,597	112,281,333	629,667	77,252,007	77,881,674	(1,931)	34,401,590	34,399,659
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	15,996,228	975,057	16,971,285	15,996,228	674,632	16,670,860	0	300,425	300,425
		TOTAL INTANGIBLE PLANT	19,638,221	302,459,831	322,098,052	19,640,152	205,904,818	225,544,970	(1,931)	96,555,013	96,553,082
		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	111,587,560	28,688,569	140,276,129	72,924,489	18,831,177	91,755,666	38,663,071	9,857,392	48,520,463
1	312000	Boiler Plant	146,483,731	46,568,786	193,052,517	95,729,421	30,567,751	126,297,172	50,754,310	16,001,035	66,755,345
1	313000	Generators	639,789	0	639,789	420,001	0	420,001	219,788	0	219,788
1	314000	Turbogenerator Units	39,178,888	18,569,790	57,748,678	25,605,311	12,189,210	37,794,521	13,573,577	6,380,580	19,954,157
1	315000	Accessory Electric Equipment	18,120,074	12,275,745	30,395,819	11,843,458	8,057,799	19,901,257	6,276,616	4,217,946	10,494,562
1	316000	Miscellaneous Power Plant Equipment	14,723,555	2,475,603	17,199,158	9,623,733	1,624,986	11,248,719	5,099,822	850,617	5,950,439
		TOTAL STEAM PRODUCTION PLANT	330,733,597	112,441,828	443,175,425	216,146,413	73,806,816	289,953,229	114,587,184	38,635,012	153,222,196
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,899,354	64,899,354	0	42,599,936	42,599,936	0	22,299,418	22,299,418
1	331XXX	Structures & Improvements	0	97,615,075	97,615,075	0	64,074,535	64,074,535	0	33,540,540	33,540,540
1	332XXX	Reservoirs, Dams, & Waterways	0	194,247,264	194,247,264	0	127,503,904	127,503,904	0	66,743,360	66,743,360
1	333000	Waterwheels, Turbines, & Generators	0	233,950,760	233,950,760	0	153,565,279	153,565,279	0	80,385,481	80,385,481
1	334000	Accessory Electric Equipment	0	74,888,442	74,888,442	0	49,156,773	49,156,773	0	25,731,669	25,731,669
1	335XXX	Miscellaneous Power Plant Equipment	0	13,046,906	13,046,906	0	8,563,989	8,563,989	0	4,482,917	4,482,917
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	682,297,725	682,297,725	0	447,860,226	447,860,226	0	234,437,499	234,437,499
		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	17,439,301	17,439,301	0	11,447,157	11,447,157	0	5,992,144	5,992,144
1	342000	Fuel Holders, Producers, & Accessories	0	21,067,605	21,067,605	0	13,828,776	13,828,776	0	7,238,829	7,238,829
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	222,418,149	222,418,149	0	145,995,273	145,995,273	0	76,422,876	76,422,876
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	22,508,530	22,508,530	0	14,774,599	14,774,599	0	7,733,931	7,733,931
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,641,292	1,641,292	0	1,077,344	1,077,344	0	563,948	563,948
		TOTAL OTHER PRODUCTION PLANT	0	309,692,778	309,692,778	0	203,282,339	203,282,339	0	106,410,439	106,410,439
		TOTAL PRODUCTION PLANT	330,733,597	1,104,432,331	1,435,165,928	216,146,413	724,949,381	941,095,794	114,587,184	379,482,950	494,070,134

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	30,402,294	31,030,652	410,632	19,956,066	20,366,698	217,726	10,446,228	10,663,954
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	78,284	28,190,433	28,268,717	48,311	18,504,200	18,552,511	29,973	9,686,233	9,716,206
1	353XXX	Station Equipment	12,154,683	286,857,365	299,012,048	7,939,117	188,293,174	196,232,291	4,215,566	98,564,191	102,779,757
1	354000	Towers & Fixtures	16,080,229	1,167,384	17,247,613	10,508,682	766,271	11,274,953	5,571,547	401,113	5,972,660
1	355000	Poles & Fixtures	4,595	297,021,211	297,025,806	2,718	194,964,723	194,967,441	1,877	102,056,488	102,058,365
1	356000	Overhead Conductors & Devices	12,607,664	153,167,154	165,774,818	8,238,757	100,538,920	108,777,677	4,368,907	52,628,234	56,997,141
1	357000	Underground Conduit	0	3,812,092	3,812,092	0	2,502,257	2,502,257	0	1,309,835	1,309,835
1	358000	Underground Conductors & Devices	0	3,160,754	3,160,754	0	2,074,719	2,074,719	0	1,086,035	1,086,035
1	359000	Roads & Trails	78,834	2,075,704	2,154,538	51,518	1,362,492	1,414,010	27,316	713,212	740,528
TOTAL TRANSMISSION PLANT			41,632,647	805,854,391	847,487,038	27,199,735	528,962,822	556,162,557	14,432,912	276,891,569	291,324,481
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	9,386,514	0	9,386,514	7,915,960	0	7,915,960	1,470,554	0	1,470,554
99	360400	Land Easements	3,766,815	0	3,766,815	1,283,186	0	1,283,186	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	34,864,371	0	34,864,371	27,743,851	0	27,743,851	7,120,520	0	7,120,520
3	362000	Station Equipment	153,505,477	3,682,792	157,188,269	101,912,789	2,449,241	104,362,030	51,592,688	1,233,551	52,826,239
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	458,149,002	0	458,149,002	300,067,688	0	300,067,688	158,081,314	0	158,081,314
99	365000	Overhead Conductors & Devices	296,343,321	0	296,343,321	189,526,758	0	189,526,758	106,816,563	0	106,816,563
99	366000	Underground Conduit	132,833,545	0	132,833,545	87,350,091	0	87,350,091	45,483,454	0	45,483,454
99	367000	Underground Conductors & Devices	230,686,944	0	230,686,944	153,205,258	0	153,205,258	77,481,686	0	77,481,686
99	368000	Line Transformers	292,630,978	0	292,630,978	202,254,620	0	202,254,620	90,376,358	0	90,376,358
99	369XXX	Services	189,282,175	0	189,282,175	124,622,795	0	124,622,795	64,659,380	0	64,659,380
99	371XXX	Installations on Customers' Premises	3,130,378	0	3,130,378	3,130,378	0	3,130,378	0	0	0
99	370XXX	Meters	81,544,751	0	81,544,751	57,637,881	0	57,637,881	23,906,870	0	23,906,870
99	373XXX	Street Light & Signal Systems	69,225,197	0	69,225,197	44,852,011	0	44,852,011	24,373,186	0	24,373,186
TOTAL DISTRIBUTION PLANT			1,958,184,300	3,682,792	1,961,867,092	1,303,970,248	2,449,241	1,306,419,489	654,214,052	1,233,551	655,447,603
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,863,931	10,372,958	808,699	6,132,865	6,941,564	700,328	2,731,066	3,431,394
4	390XXX	Structures & Improvements	19,153,000	104,761,545	123,914,545	10,522,624	72,483,465	83,006,089	8,630,376	32,278,080	40,908,456
4	391XXX	Office Furniture & Equipment	4,537,747	56,336,522	60,874,269	4,500,220	38,978,676	43,478,896	37,527	17,357,846	17,395,373
4	392XXX	Transportation Equipment	37,451,989	25,703,858	63,155,847	26,064,916	17,784,242	43,849,158	11,387,073	7,919,616	19,306,689
4	393000	Stores Equipment	473,587	3,765,830	4,239,417	276,940	2,605,540	2,882,480	196,647	1,160,290	1,356,937
4	394000	Tools, Shop & Garage Equipment	1,776,706	15,241,335	17,018,041	811,270	10,545,327	11,356,597	965,436	4,696,008	5,661,444
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	349,726	2,715,596	3,065,322	336,146	1,878,894	2,215,040	13,580	836,702	850,282
4	396XXX	Power Operated Equipment	23,352,458	9,101,260	32,453,718	14,070,699	6,297,071	20,367,770	9,281,759	2,804,189	12,085,948
4	397XXX	Communications Equipment	29,803,622	81,455,082	111,258,704	20,804,456	56,357,957	77,162,413	8,999,166	25,097,125	34,096,291
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
TOTAL GENERAL PLANT			118,421,336	308,811,304	427,232,640	78,195,970	213,663,452	291,859,422	40,225,366	95,147,852	135,373,218
TOTAL PLANT IN SERVICE			2,468,610,101	2,525,240,649	4,993,850,750	1,645,152,518	1,675,929,714	3,321,082,232	823,457,583	849,310,935	1,672,768,518

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended November 30, 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	(255,425,985)	(73,037,122)	(328,463,107)	(166,366,229)	(47,941,567)	(214,307,796)	(89,059,756)	(25,095,555)	(114,155,311)
E-ADEP		Hydro Production Plant	0	(156,540,305)	(156,540,305)	0	(102,753,056)	(102,753,056)	0	(53,787,249)	(53,787,249)
E-ADEP		Other Production Plant	0	(148,249,662)	(148,249,662)	0	(97,311,078)	(97,311,078)	0	(50,938,584)	(50,938,584)
E-ADEP		Transmission Plant	(25,202,498)	(214,474,942)	(239,677,440)	(15,688,673)	(140,781,352)	(156,470,025)	(9,513,825)	(73,693,590)	(83,207,415)
E-ADEP		Distribution Plant	(619,329,121)	(317,680)	(619,646,801)	(373,813,624)	(211,273)	(374,024,897)	(245,515,497)	(106,407)	(245,621,904)
E-ADEP		General Plant	(44,707,321)	(100,400,495)	(145,107,816)	(27,691,797)	(69,466,099)	(97,157,896)	(17,015,524)	(30,934,396)	(47,949,920)
		TOTAL ACCUMULATED DEPRECIATION	(944,664,925)	(693,020,206)	(1,637,685,131)	(583,560,323)	(458,464,425)	(1,042,024,748)	(361,104,602)	(234,555,781)	(595,660,383)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,019,485)	(16,019,485)	0	(10,515,190)	(10,515,190)	0	(5,504,295)	(5,504,295)
E-AAMT		Distribution-Franchises/Misc Intangibles	(268,240)	0	(268,240)	(268,240)	0	(268,240)	0	0	0
E-AAMT		General Plant - 303000	0	(3,011,175)	(3,011,175)	0	(2,079,968)	(2,079,968)	0	(931,207)	(931,207)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,399,688)	(88,905,542)	(95,305,230)	(6,400,061)	(61,512,855)	(67,912,916)	373	(27,392,687)	(27,392,314)
E-AAMT		General Plant - 390200, 396200	0	(285,498)	(285,498)	0	(197,533)	(197,533)	0	(87,965)	(87,965)
		TOTAL ACCUMULATED AMORTIZATION	(6,667,928)	(108,221,700)	(114,889,628)	(6,668,301)	(74,305,546)	(80,973,847)	373	(33,916,154)	(33,915,781)
		TOTAL ACCUMULATED DEPR/AMORT	(951,332,853)	(801,241,906)	(1,752,574,759)	(590,228,624)	(532,769,971)	(1,122,998,595)	(361,104,229)	(268,471,935)	(629,576,164)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,517,277,248	1,723,998,743	3,241,275,991	1,054,923,894	1,143,159,743	2,198,083,637	462,353,354	580,839,000	1,043,192,354
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	160,364	160,364	0	105,263	105,263	0	55,101	55,101
12		ADFIT - Electric Plant In Service (282900)	0	(594,666,322)	(594,666,322)	0	(403,272,966)	(403,272,966)	0	(191,393,356)	(191,393,356)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,679,848)	(59,679,848)	0	(41,291,890)	(41,291,890)	0	(18,387,958)	(18,387,958)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,158,142)	(2,158,142)	0	(1,493,197)	(1,493,197)	0	(664,945)	(664,945)
4		ADFIT - Common Plant (283750 from C-DTX)	0	28,570	28,570	0	19,767	19,767	0	8,803	8,803
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,149,921)	(6,149,921)	0	(4,036,808)	(4,036,808)	0	(2,113,113)	(2,113,113)
1		ADFIT - CDA Settlement Costs (283333)	0	262,407	262,407	0	172,244	172,244	0	90,163	90,163
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,035,296)	(1,035,296)	0	(702,086)	(702,086)	0	(333,210)	(333,210)
		TOTAL ACCUMULATED DFIT	0	(663,238,188)	(663,238,188)	0	(450,499,673)	(450,499,673)	0	(212,738,515)	(212,738,515)
		NET ELECTRIC UTILITY PLANT	1,517,277,248	1,060,760,555	2,578,037,803	1,054,923,894	692,660,070	1,747,583,964	462,353,354	368,100,485	830,453,839

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.505%	33.495%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.815%	32.185%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended November 30, 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	1,517,277,248	1,060,760,555	2,578,037,803	#####	692,660,070	1,747,583,964	462,353,354	368,100,485	830,453,839
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,709,100	31,840,222	38,549,322	5,331,122	22,029,931	27,361,053	1,377,978	9,810,291	11,188,269
4	Accumulated Amortization - AFUDC (182318)	(1,078,657)	(4,697,039)	(5,775,696)	(837,977)	(3,249,834)	(4,087,811)	(240,680)	(1,447,205)	(1,687,885)
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)	(3,359,340)	0	(3,359,340)	(1,076,611)	0	(1,076,611)	(2,282,729)	0	(2,282,729)
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)	1,982,459	0	1,982,459	0	0	0	1,982,459	0	1,982,459
99	ADFIT - Boulder Park Disallowed (190040)	129,684	0	129,684	0	0	0	129,684	0	129,684
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)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	(1)	0	(1)	(1)	0	(1)	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	65	0	65	62	0	62	3	0	3
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	(14)	0	(14)	(14)	0	(14)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,459,272)	0	(2,459,272)	(829,374)	0	(829,374)	(1,629,898)	0	(1,629,898)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,585,747)	0	(15,585,747)	(10,364,786)	0	(10,364,786)	(5,220,961)	0	(5,220,961)
99	Colstrip-Regulatory Asset (182327)	7,644,879	0	7,644,879	3,859,999	0	3,859,999	3,784,880	0	3,784,880
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,770,540	0	2,770,540	2,075,898	0	2,075,898	694,642	0	694,642
99	Colstrip Reg Asset ADFIT (283376)	(1,134,386)	0	(1,134,386)	(741,321)	0	(741,321)	(393,065)	0	(393,065)
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)	(1,806,620)	0	(1,806,620)	(1,180,626)	0	(1,180,626)	(625,994)	0	(625,994)
99	Colstrip ARO Liability (230027)	(17,133,089)	0	(17,133,089)	(11,196,474)	0	(11,196,474)	(5,936,615)	0	(5,936,615)
99	Colstrip ARO ADFIT (190376)	3,597,948	0	3,597,948	2,351,259	0	2,351,259	1,246,689	0	1,246,689
99	Colstrip ARO ADFIT (283377)	(3,128,211)	0	(3,128,211)	(2,044,286)	0	(2,044,286)	(1,083,925)	0	(1,083,925)
99	Customer Deposits (235199)	(1,237,878)	0	(1,237,878)	(1,237,878)	0	(1,237,878)	0	0	0
C-WKC	Working Capital	68,678,100	0	68,678,100	46,900,995	0	46,900,995	21,777,105	0	21,777,105
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	40,677,831	27,143,183	67,821,014	21,495,719	18,780,097	40,275,816	19,182,112	8,363,086	27,545,198
	NET RATE BASE	1,557,955,079	1,087,903,738	2,645,858,817	#####	711,440,167	1,787,859,780	481,535,466	376,463,571	857,999,037

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 November 30, 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	
Electric Production														
1	Steam (ED-AN)	3,193,283				3,193,283	3,193,283		2,096,071	2,096,071		1,097,212	1,097,212	
	Steam (ED-ID)	4,242,791			4,242,791		4,242,791				4,242,791		4,242,791	
	Steam (ED-WA)	8,935,890			8,935,890		8,935,890	8,935,890		8,935,890			8,935,890	
1	Hydro (ED-AN)	14,031,878				14,031,878	14,031,878		9,210,525	9,210,525		4,821,353	4,821,353	
1	Other (ED-AN)	10,582,977				10,582,977	10,582,977		6,946,666	6,946,666		3,636,311	3,636,311	
Total Electric Production		40,986,819	40,986,819			13,178,681	27,808,138	40,986,819	8,935,890	18,253,262	27,189,152	4,242,791	9,554,876	13,797,667
Electric Transmission														
1	ED-AN	15,685,084				15,685,084	15,685,084		10,295,689	10,295,689		5,389,395	5,389,395	
	ED-ID	988,062			988,062		988,062				988,062		988,062	
	ED-WA	508,900			508,900		508,900	508,900		508,900			508,900	
Total Electric Transmissic		17,182,046	17,182,046			1,496,962	15,685,084	17,182,046	508,900	10,295,689	10,804,589	988,062	5,389,395	6,377,457
Electric Distribution														
3	ED-AN	81,248				81,248	81,248		54,034	54,034		27,214	27,214	
	ED-ID	17,125,189			17,125,189		17,125,189				17,125,189		17,125,189	
	ED-WA	32,591,044			32,591,044		32,591,044	32,591,044		32,591,044			32,591,044	
Total Electric Distribution		49,797,481	49,797,481			49,716,233	81,248	49,797,481	32,591,044	54,034	32,645,078	17,125,189	27,214	17,152,403
Gas Underground Storage														
	GD-AN	626,333		626,333										
	GD-OR	116,182				116,182								
Total Gas Underground St		742,515		626,333		116,182								
Gas Distribution														
	GD-AN	57,366		57,366										
	GD-ID	6,106,575		6,106,575										
	GD-WA	13,462,751		13,462,751										
	GD-OR	9,148,879				9,148,879								
Total Gas Distribution		28,775,571		19,626,692		9,148,879								
General Plant														
4	ED-AN	2,903,489				2,903,489	2,903,489		2,008,895	2,008,895		894,594	894,594	
	ED-ID	469,753			469,753		469,753				469,753		469,753	
	ED-WA	920,179			920,179		920,179	920,179		920,179			920,179	
7,4	CD-AA	23,368,624	16,316,674	4,879,603	2,172,347		16,316,674	16,316,674	11,289,344	11,289,344		5,027,330	5,027,330	
9,4	CD-AN	599,972	463,880	136,092			463,880	463,880	320,954	320,954		142,926	142,926	
9	CD-ID	475,677	367,779	107,898		367,779	367,779				367,779		367,779	
9	CD-WA	2,110,743	1,631,963	478,780		1,631,963	1,631,963	1,631,963		1,631,963			1,631,963	
8	GD-AA	377,894		260,868	117,026									
	GD-AN	31,783		31,783										
	GD-ID	37,015		37,015										
	GD-WA	1,116,090		1,116,090										
	GD-OR	218,874			218,874									
Total General Plant		32,630,093	23,073,717	7,048,129	2,508,247	3,389,674	19,684,043	23,073,717	2,552,142	13,619,193	16,171,335	837,532	6,064,850	6,902,382
Total Depreciation Expen		170,114,525	131,040,063	27,301,154	11,773,308	67,781,550	63,258,513	131,040,063	44,587,976	42,222,178	86,810,154	23,193,574	21,036,335	44,229,909

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	33.495%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended November 30, 2020
Ending Balance Basis

Report ID: E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	901,225	901,225		901,225	901,225		591,564	591,564		309,661	309,661		
1	Misc Intangible Plt (30300)	ED-AN	228,557	228,557		228,557	228,557		150,025	150,025		78,532	78,532		
Total Production/Transmission			1,129,782	1,129,782		1,129,782	1,129,782		741,589	741,589		388,193	388,193		
Distribution															
	Franchises (302000)	ED-WA	28,103	28,103		28,103	28,103		28,103	28,103					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			33,969	33,969		33,969	33,969		33,969	33,969					
General Plant - 303000															
7,4		CD-AA	414,855	289,664	86,626		38,565			200,416	200,416		89,248	89,248	
9,1		CD-AN	9,730	7,523	2,207					4,938	4,938		2,585	2,585	
		GD-ID	14,487		14,487										
		GD-WA	24,818		24,818										
		GD-OR	6,830				6,830								
Total General Plant - 303000			470,720	297,187	128,138		45,395			205,354	205,354		91,833	91,833	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	34,623,136	24,174,912	7,229,657		3,218,567			16,726,380	16,726,380		7,448,532	7,448,532	
9,4		CD-AN	101,134	78,194	22,940					54,102	54,102		24,092	24,092	
9,4		CD-ID	5,833	4,510	1,323				4,510			4,510	4,510		
9,4		CD-WA	3,754,923	2,903,194	851,729				2,903,194				0		
4		ED-AN	3,128,321	3,128,321						2,164,454	2,164,454		963,867	963,867	
		ED-ID	(65)	(65)								(65)	(65)		
		ED-WA	270,671	270,671					270,671	270,671					
8		GD-AA	75,197		51,910		23,287								
		GD-AN	0		0										
		GD-OR	0		0										
Total Miscellaneous IT Intangible Plt - 3031XX			41,959,150	30,559,737	8,157,559		3,241,854		3,178,310	27,381,427	30,559,737		4,445	8,436,491	8,440,936
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	(39)	(27)	(8)		(4)			(19)	(19)		(8)	(8)	
4		ED-AN	97,349	97,349						67,355	67,355		29,994	29,994	
		GD-OR	0				0								
Total General Plant - 390200, 396200			97,310	97,322	(8)		(4)			67,336	67,336		29,986	29,986	
Total Amortization Expense			43,690,931	32,117,997	8,285,689		3,287,245		3,212,279	28,905,718	32,117,997		4,445	8,946,503	8,950,948

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended November 30, 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	
Electric Production														
1	Steam (ED-AN)	(73,037,122)	(73,037,122)			(73,037,122)	(73,037,122)		(47,941,567)	(47,941,567)		(25,095,555)	(25,095,555)	
	Steam (ED-ID)	(89,059,756)	(89,059,756)		(89,059,756)	(89,059,756)	(89,059,756)				(89,059,756)		(89,059,756)	
	Steam (ED-WA)	(166,366,229)	(166,366,229)		(166,366,229)	(166,366,229)	(166,366,229)	(166,366,229)			(166,366,229)		(166,366,229)	
1	Hydro (ED-AN)	(156,540,305)	(156,540,305)		(156,540,305)	(156,540,305)	(156,540,305)		(102,753,056)	(102,753,056)		(53,787,249)	(53,787,249)	
1	Other (ED-AN)	(148,249,662)	(148,249,662)		(148,249,662)	(148,249,662)	(148,249,662)		(97,311,078)	(97,311,078)		(50,938,584)	(50,938,584)	
Total Electric Production		(633,253,074)	(633,253,074)		(255,425,985)	(377,827,089)	(633,253,074)		(166,366,229)	(248,005,701)	(414,371,930)	(89,059,756)	(129,821,388)	(218,881,144)
Electric Transmission														
1	ED-AN	(214,474,942)	(214,474,942)			(214,474,942)	(214,474,942)		(140,781,352)	(140,781,352)		(73,693,590)	(73,693,590)	
	ED-ID	(9,513,825)	(9,513,825)		(9,513,825)	(9,513,825)	(9,513,825)				(9,513,825)		(9,513,825)	
	ED-WA	(15,688,673)	(15,688,673)		(15,688,673)	(15,688,673)	(15,688,673)	(15,688,673)			(15,688,673)		(15,688,673)	
Total Electric Transmissic		(239,677,440)	(239,677,440)		(25,202,498)	(214,474,942)	(239,677,440)		(15,688,673)	(140,781,352)	(156,470,025)	(9,513,825)	(73,693,590)	(83,207,415)
Electric Distribution														
3	ED-AN	(317,680)	(317,680)			(317,680)	(317,680)		(211,273)	(211,273)		(106,407)	(106,407)	
	ED-ID	(245,515,497)	(245,515,497)		(245,515,497)	(245,515,497)	(245,515,497)				(245,515,497)		(245,515,497)	
	ED-WA	(373,813,624)	(373,813,624)		(373,813,624)	(373,813,624)	(373,813,624)	(373,813,624)			(373,813,624)		(373,813,624)	
Total Electric Distribution		(619,646,801)	(619,646,801)		(619,329,121)	(317,680)	(619,646,801)		(373,813,624)	(211,273)	(374,024,897)	(245,515,497)	(106,407)	(245,621,904)
Gas Underground Storage														
	GD-AN	(17,741,333)		(17,741,333)										
	GD-OR	(1,385,117)		(1,385,117)										
Total Gas Underground S		(19,126,450)		(17,741,333)		(1,385,117)								
Gas Distribution														
	GD-AN	(1,903,638)		(1,903,638)										
	GD-ID	(89,225,699)		(89,225,699)										
	GD-WA	(156,451,115)		(156,451,115)										
	GD-OR	(124,505,038)		(124,505,038)										
Total Gas Distribution		(372,085,490)		(247,580,452)		(124,505,038)								
General Plant														
4	ED-AN	(36,679,245)	(36,679,245)			(36,679,245)	(36,679,245)		(25,378,003)	(25,378,003)		(11,301,242)	(11,301,242)	
	ED-ID	(11,799,476)	(11,799,476)		(11,799,476)	(11,799,476)	(11,799,476)				(11,799,476)		(11,799,476)	
	ED-WA	(21,806,904)	(21,806,904)		(21,806,904)	(21,806,904)	(21,806,904)	(21,806,904)			(21,806,904)		(21,806,904)	
7,4	CD-AA	(82,312,754)	(57,473,234)	(17,187,726)	(7,651,794)	(57,473,234)	(57,473,234)		(39,765,156)	(39,765,156)		(17,708,078)	(17,708,078)	
9,4	CD-AN	(8,081,037)	(6,248,016)	(1,833,021)		(6,248,016)	(6,248,016)		(4,322,940)	(4,322,940)		(1,925,076)	(1,925,076)	
9	CD-ID	(6,746,314)	(5,216,048)	(1,530,266)		(5,216,048)	(5,216,048)				(5,216,048)		(5,216,048)	
9	CD-WA	(7,611,383)	(5,884,893)	(1,726,490)		(5,884,893)	(5,884,893)	(5,884,893)			(5,884,893)		(5,884,893)	
8	GD-AA	(2,127,267)		(1,468,495)	(658,772)									
	GD-AN	(3,613,897)		(3,613,897)										
	GD-ID	(2,326,729)		(2,326,729)										
	GD-WA	(10,469,564)		(10,469,564)										
	GD-OR	(5,329,139)		(5,329,139)										
Total General Plant		(198,903,709)	(145,107,816)	(40,156,188)	(13,639,705)	(44,707,321)	(100,400,495)	(145,107,816)	(27,691,797)	(69,466,099)	(97,157,896)	(17,015,524)	(30,934,396)	(47,949,920)
Total Accumulated Depr		(2,082,692,964)	(1,637,685,131)	(305,477,973)	(139,529,860)	(944,664,925)	(693,020,206)	(1,637,685,131)	(583,560,323)	(458,464,425)	(1,042,024,748)	(361,104,602)	(234,555,781)	(595,660,383)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio			65.640%	34.360%			
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense			66.505%	33.495%			
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio			69.189%	30.811%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended November 30, 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	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,738,420)	(13,738,420)			(13,738,420)	(13,738,420)			(9,017,899)	(9,017,899)			(4,720,521)	(4,720,521)
1 Misc Intangible Plt (3030 ED-AN	(2,281,065)	(2,281,065)			(2,281,065)	(2,281,065)			(1,497,291)	(1,497,291)			(783,774)	(783,774)
Total Production/Transmission	(16,019,485)	(16,019,485)			(16,019,485)	(16,019,485)			(10,515,190)	(10,515,190)			(5,504,295)	(5,504,295)
Distribution														
Franchises (302000) ED-WA	(214,323)	(214,323)			(214,323)	(214,323)		(214,323)		(214,323)				
Misc Intangible Plt (3030 ED-WA	(53,917)	(53,917)			(53,917)	(53,917)		(53,917)		(53,917)				
Total Distribution	(268,240)	(268,240)			(268,240)	(268,240)		(268,240)		(268,240)				
General Plant - 303000														
7.4 CD-AA	(4,174,007)	(2,914,417)	(871,574)	(388,016)	(2,914,417)	(2,914,417)		(2,016,456)	(2,016,456)			(897,961)	(897,961)	
9.1 CD-AN	(125,145)	(96,758)	(28,387)		(96,758)	(96,758)		(63,512)	(63,512)			(33,246)	(33,246)	
GD-ID	(128,692)		(128,692)											
GD-WA	(263,671)		(263,671)											
GD-OR	(108,058)			(108,058)										
Total General Plant - 303000	(4,799,573)	(3,011,175)	(1,292,324)	(496,074)		(3,011,175)	(3,011,175)		(2,079,968)	(2,079,968)			(931,207)	(931,207)
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(115,746,030)	(80,817,349)	(24,168,930)	(10,759,751)	(80,817,349)	(80,817,349)		(55,916,715)	(55,916,715)			(24,900,634)	(24,900,634)	
9.4 CD-AN	(199,089)	(153,929)	(45,160)		(153,929)	(153,929)		(106,502)	(106,502)			(47,427)	(47,427)	
9 CD-ID	212	164	48		164	164		0	0		164	0	164	
9 CD-WA	(7,987,427)	(6,175,639)	(1,811,788)		(6,175,639)	(6,175,639)		(6,175,639)	(6,175,639)		0	0	0	
4 ED-AN	(7,934,264)	(7,934,264)			(7,934,264)	(7,934,264)		(5,489,638)	(5,489,638)			(2,444,626)	(2,444,626)	
ED-ID	209	209			209	209					209	0	209	
ED-WA	(224,422)	(224,422)			(224,422)	(224,422)		(224,422)	(224,422)					
8 GD-AA	(79,593)		(54,945)	(24,648)										
GD-AN	0		0											
GD-OR	0			0									0	
Total Misc IT Intangible Plant - 3031XX	(132,170,404)	(95,305,230)	(26,080,775)	(10,784,399)	(6,399,688)	(88,905,542)	(95,305,230)	(6,400,061)	(61,512,855)	(67,912,916)	373	(27,392,687)	(27,392,314)	
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7.4 CD-AA	0	0	0	0	0	0		0	0		0	0	0	
9 CD-ID	0	0	0		0	0		0	0		0	0	0	
9 CD-WA	0	0	0		0	0		0	0		0	0	0	
4 ED-AN	(285,498)	(285,498)			(285,498)	(285,498)		(197,533)	(197,533)			(87,965)	(87,965)	
ED-WA	0	0			0	0		0	0					
GD-WA	0		0					0	0					
GD-OR	0			0									0	
Total General Plant - 390200, 396200	(285,498)	(285,498)	0	0	0	(285,498)	(285,498)	0	(197,533)	(197,533)	0	(87,965)	(87,965)	
Total Accumulated Amortization	(153,543,200)	(114,889,628)	(27,373,099)	(11,280,473)	(6,667,928)	(108,221,700)	(114,889,628)	(6,668,301)	(74,305,546)	(80,973,847)	373	(33,916,154)	(33,915,781)	

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,341,690	808,699	700,328	8,863,931	10,372,958	3,274,755	99,176	2,641,081	6,015,012	845,134	1,108,586	1,953,720
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,524,126	1,157,645	2,711,873	6,654,608	10,524,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,954,724	0	0	0	0	25,954,724	0	0	0	25,954,724	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	128,546,449	0	0	89,754,987	89,754,987	0	0	26,841,784	26,841,784	0	11,949,678	11,949,678
9	CD-WA / ID / AN	30,569,515	9,364,979	5,918,503	8,351,950	23,635,432	2,747,466	1,736,350	2,450,267	6,934,083	0	0	0
	TOTAL ACCOUNT	199,465,468	10,522,624	8,630,376	104,761,545	123,914,545	28,702,190	1,736,350	29,292,051	59,730,591	3,870,654	11,949,678	15,820,332
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,690,728	99,990	7,798	1,582,940	1,690,728	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729
7	CD-AA	78,044,097	0	0	54,492,730	54,492,730	0	0	16,296,388	16,296,388	0	7,254,979	7,254,979
9	CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0
	TOTAL ACCOUNT	86,271,380	4,500,220	37,527	56,336,522	60,874,269	1,429,575	8,722	16,592,997	18,031,294	12,109	7,353,708	7,365,817
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	52,341,633	24,215,993	10,513,571	17,612,069	52,341,633	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,608,998	0	0	0	0	9,594,017	2,725,284	2,289,697	14,608,998	0	0	0
99	GD-OR / AS	4,308,012	0	0	0	0	0	0	0	0	4,308,012	0	4,308,012
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0
	TOTAL ACCOUNT	86,058,327	26,064,915	11,387,072	25,703,858	63,155,845	10,136,448	2,981,549	4,760,010	17,878,007	4,308,012	716,463	5,024,475

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	4,982,109	276,940	196,647	3,378,430	3,852,017	81,248	57,692	991,152	1,130,092	0	0	0	
		TOTAL ACCOUNT	5,454,773	276,940	196,647	3,765,830	4,239,417	145,720	57,692	991,152	1,194,564	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,686,773	800,131	214,790	5,671,852	6,686,773	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,973,690	0	0	0	0	2,147,989	322,900	502,801	2,973,690	0	0	0	
99		GD-OR / AS	969,351	0	0	0	0	0	0	0	969,351	0	0	969,351	
8		GD-AA	5,287,248	0	0	0	0	0	0	3,649,893	3,649,893	0	1,637,355	1,637,355	
7		CD-AA	13,312,121	0	0	9,294,922	9,294,922	0	0	2,779,704	2,779,704	0	1,237,495	1,237,495	
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	
		TOTAL ACCOUNT	30,569,569	811,270	965,436	15,241,335	17,018,041	2,151,257	543,122	7,012,948	9,707,327	969,351	2,874,850	3,844,201	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,970,138	336,146	13,580	1,620,412	1,970,138	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	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	
		TOTAL ACCOUNT	3,931,327	336,146	13,580	2,715,596	3,065,322	74,000	0	564,073	638,073	18,586	209,346	227,932	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		TOTAL ACCOUNT	37,304,161	14,070,700	9,281,759	9,101,260	32,453,719	2,677,229	1,014,239	1,066,013	4,757,481	43,834	49,127	92,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,611,315	11,740,596	6,111,013	30,759,706	48,611,315	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	0	0
99		GD-OR / AS	1,055,484	0	0	0	0	0	0	0	0	1,055,484	0	1,055,484	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	70,236,737	0	0	49,041,397	49,041,397	0	0	14,666,133	14,666,133	0	6,529,207	6,529,207	
9		CD-WA/ ID / AN	17,597,674	9,063,860	2,888,153	1,653,980	13,605,993	2,659,125	847,317	485,239	3,991,681	0	0	0	
		TOTAL ACCOUNT	139,070,227	20,804,456	8,999,166	81,455,083	111,258,705	3,359,465	1,201,021	15,507,473	20,067,959	1,055,484	6,688,079	7,743,563	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	607,557,598	78,195,970	40,225,366	308,811,304	427,232,640	51,950,639	7,643,816	78,570,717	138,165,172	11,146,323	31,013,463	42,159,786	

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 INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2020
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,775,119	319,716	0	10,455,403	10,775,119	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0
		TOTAL ACCOUNT	19,392,085	319,716	0	14,950,275	15,269,991	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	17,673,617	629,667	(1,000)	17,044,950	17,673,617	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	119,595
7		CD-AA	134,746,962	0	0	94,084,371	94,084,371	0	0	28,136,513	28,136,513	0	12,526,078	12,526,078
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	0
		TOTAL ACCOUNT	153,483,650	629,667	(1,931)	#####	#####	0	(273)	28,556,917	28,556,644	0	12,645,673	12,645,673
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2020
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,683,821	1,683,821	0	0	1,683,821	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	1,396,470	0	0	975,057	975,057	0	0	291,597	291,597	0	129,816	129,816	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
		TOTAL ACCOUNT	21,591,624	15,996,228	0	975,057	16,971,285	4,198,926	0	291,597	4,490,523	0	129,816	129,816	0
		TOTAL	324,361,304	16,945,611	(1,931)	218,274,778	235,218,458	5,220,840	771,928	57,315,036	63,307,804	406,156	25,428,886	25,835,042	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 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	(84,557,656)	(59,040,692)	(17,656,484)	(7,860,480)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(826,669)	(639,156)	(187,513)	0
7	282919	CD-AA	(3,090,876)	(2,158,142)	(645,406)	(287,328)
7	283750	CD-AA	40,918	28,570	8,544	3,804
		Total	(88,434,283)	(61,809,420)	(18,480,859)	(8,144,004)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2020	
Ending Balance Basis	

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	4,269,766	4,269,766	0	0	0	0	4,269,766
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	197	197	0	0	0	0	197
7/4	154560 Supply Chain Invoice Price Variance	0	0	(41)	(41)	0	0	0	0	(41)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	53,119,696	23,372,506	0	76,492,202	46,900,995	21,777,105	6,218,701	1,595,401	0
TOTAL		53,119,696	23,372,506	4,269,922	80,762,124	46,900,995	21,777,105	6,218,701	1,595,401	4,269,922

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						