

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	172,467,156	113,220,365	59,246,791
	Adjustments			
	Adjusted Net Operating Income (Loss)	172,467,156	113,220,365	59,246,791
E-APL	Electric Net Rate Base	2,621,320,012	1,765,291,156	856,028,856
	RATE OF RETURN	6.579%	6.414%	6.921%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers - AMA Percent	01-01-2020 thru 12-31-2020	396,236 100.000%	259,195 65.414%	137,041 34.586%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2020 thru 12-31-2020	26,554,783 100.000%	17,618,770 66.349%	8,936,013 33.651%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages Percent		400.000%	273.064%	126.936%
				100.000%	68.266%	31.734%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2020 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2019 thru 12-31-2020	1,305,056,594	904,732,506	400,324,088	
				100.000%	69.325%	30.675%	
11		Book Depreciation Percent	01-01-2020 thru 12-31-2020	132,884,037	88,013,576	44,870,461	
				100.000%	66.233%	33.767%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2019 thru 12-31-2020	3,199,070,018 100.000%	2,162,124,083 67.586%	1,036,945,935 32.414%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2019 thru 12-31-2020	281,785,322 100.000%	192,337,725 68.257%	89,447,597 31.743%
14		Net Allocated Schedule M's - AMA Percent	01-01-2020 thru 12-31-2020	-160,026,587 100.000%	-108,754,199 67.960%	-51,272,388 32.040%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	375,265,972	0	375,265,972	252,111,944	0	252,111,944	123,154,028	0
99	442200	Commercial - Firm & Int.	303,753,542	0	303,753,542	218,109,058	0	218,109,058	85,644,484	0
1	442300	Industrial	113,884,256	0	113,884,256	60,021,585	0	60,021,585	53,862,671	0
99	444000	Public Street & Highway Lighting	7,303,244	0	7,303,244	4,579,465	0	4,579,465	2,723,779	0
99	448000	Interdepartmental Revenue	1,422,102	0	1,422,102	1,173,361	0	1,173,361	248,741	0
99	499XXX	Unbilled Revenue	2,416,764	0	2,416,764	1,773,205	0	1,773,205	643,559	0
TOTAL SALES TO ULTIMATE CUSTOMERS			804,045,880	0	804,045,880	537,768,618	0	537,768,618	266,277,262	0
1	447XXX	Sales for Resale	0	82,055,793	82,055,793	0	53,779,367	53,779,367	0	28,276,426
TOTAL SALES OF ELECTRICITY			804,045,880	82,055,793	886,101,673	537,768,618	53,779,367	591,547,985	266,277,262	28,276,426
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	150,458	0	150,458	102,474	0	102,474	47,984	0
1	453000	Sales of Water & Water Power	0	515,996	515,996	0	338,184	338,184	0	177,812
1	454000	Rent from Electric Property	1,847,082	170,525	2,017,607	1,484,421	111,762	1,596,183	362,661	58,763
1	454100	Rent from Transmission Joint Use	10,703	0	10,703	4,688	0	4,688	6,015	0
1	456XXX	Other Electric Revenues	(1,949,801)	54,282,951	52,333,150	(1,193,011)	35,577,046	34,384,035	(756,790)	18,705,905
TOTAL OTHER OPERATING REVENUE			58,442	54,969,472	55,027,914	398,572	36,026,992	36,425,564	(340,130)	18,942,480
TOTAL ELECTRIC REVENUE			804,104,322	137,025,265	941,129,587	538,167,190	89,806,359	627,973,549	265,937,132	47,218,906

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	354,806	354,806	0	232,540	232,540	0	122,266
1	501XXX	Fuel	0	29,506,761	29,506,761	0	19,338,731	19,338,731	0	10,168,030
1	502000	Steam Expense	0	3,514,368	3,514,368	0	2,303,317	2,303,317	0	1,211,051
1	505000	Electric Expense	0	743,488	743,488	0	487,282	487,282	0	256,206
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,636,347	4,636,347	0	3,038,662	3,038,662	0	1,597,685
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	660,566	660,566	0	432,935	432,935	0	227,631
1	511000	Structures	0	776,895	776,895	0	509,177	509,177	0	267,718
1	512000	Boiler Plant	0	7,796,381	7,796,381	0	5,109,748	5,109,748	0	2,686,633
1	513000	Electric Plant	0	2,263,601	2,263,601	0	1,483,564	1,483,564	0	780,037
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,186,306	1,186,306	0	777,505	777,505	0	408,801
TOTAL STEAM POWER GENERATION EXP			0	51,439,519	51,439,519	0	33,713,461	33,713,461	0	17,726,058
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	1,909,402	1,909,402	0	1,251,422	1,251,422	0	657,980
1	536000	Water for Power	0	1,417,118	1,417,118	0	928,779	928,779	0	488,339
1	537000	Hydraulic Expense	5,433,792	4,392,629	9,826,421	3,567,502	2,878,929	6,446,431	1,866,290	1,513,700
1	538000	Electric Expense	0	5,782,034	5,782,034	0	3,789,545	3,789,545	0	1,992,489
1	539000	Miscellaneous Hydraulic Power Generation Exp	9,332	1,080,049	1,089,381	0	707,864	707,864	9,332	372,185
1	540000	Rent	0	1,501,717	1,501,717	0	984,225	984,225	0	517,492
1	540100	MT Trust Funds Land Settlement Rents	5,088,443	0	5,088,443	3,340,078	0	3,340,078	1,748,365	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	577,244	577,244	0	378,326	378,326	0	198,918
1	542000	Structures	0	2,148,575	2,148,575	0	1,408,176	1,408,176	0	740,399
1	543000	Reservoirs, Dams, & Waterways	0	347,512	347,512	0	227,759	227,759	0	119,753
1	544000	Electric Plant	0	3,116,588	3,116,588	0	2,042,612	2,042,612	0	1,073,976
1	545000	Miscellaneous Hydraulic Plant	0	672,199	672,199	0	440,559	440,559	0	231,640
TOTAL HYDRO POWER GENERATION EXP			10,531,567	22,945,067	33,476,634	6,907,580	15,038,196	21,945,776	3,623,987	7,906,871
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	387,513	387,513	0	253,976	253,976	0	133,537
1	547XXX	Fuel	0	53,865,752	53,865,752	0	35,303,614	35,303,614	0	18,562,138
1	548000	Generation Expense	0	2,362,990	2,362,990	0	1,548,704	1,548,704	0	814,286
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	407,606	407,606	0	267,145	267,145	0	140,461
1	550000	Rent	0	84,304	84,304	0	55,253	55,253	0	29,051
MAINTENANCE										
1	551000	Supervision & Engineering	0	681,138	681,138	0	446,418	446,418	0	234,720
1	552000	Structures	0	178,602	178,602	0	117,056	117,056	0	61,546
1	553000	Generating & Electric Equipment	0	4,117,018	4,117,018	0	2,698,294	2,698,294	0	1,418,724
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	408,807	408,807	0	267,932	267,932	0	140,875
TOTAL OTHER POWER GENERATION EXP			0	62,493,730	62,493,730	0	40,958,392	40,958,392	0	21,535,338

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	10,460,373	125,790,853	136,251,226	0	82,443,324	82,443,324	10,460,373	43,347,529
1	556000	System Control & Load Dispatching	0	708,451	708,451	0	464,319	464,319	0	244,132
E-557	557XXX	Other Expense	(5,241,743)	38,528,288	33,286,545	(3,404,091)	25,251,440	21,847,349	(1,837,652)	13,276,848
TOTAL OTHER POWER SUPPLY EXPENSE			5,218,630	165,027,592	170,246,222	(3,404,091)	108,159,083	104,754,992	8,622,721	56,868,509
TOTAL PRODUCTION OPERATING EXP			15,750,197	301,905,908	317,656,105	3,503,489	197,869,132	201,372,621	12,246,708	104,036,776
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,195,597	2,195,597	0	1,438,994	1,438,994	0	756,603
1	561000	Load Dispatching	0	2,725,146	2,725,146	0	1,786,061	1,786,061	0	939,085
1	562000	Station Expense	0	477,902	477,902	0	313,217	313,217	0	164,685
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	423,607	423,607	0	277,632	277,632	0	145,975
1	565XXX	Transmission of Electricity by Others	0	16,539,039	16,539,039	0	10,839,686	10,839,686	0	5,699,353
1	566000	Miscellaneous Transmission Expense	0	2,365,717	2,365,717	0	1,550,491	1,550,491	0	815,226
1	567000	Rent	0	185,537	185,537	0	121,601	121,601	0	63,936
MAINTENANCE										
1	568000	Supervision & Engineering	2,363	424,491	426,854	86	278,211	278,297	2,277	146,280
1	569000	Structures	14,053	415,890	429,943	6,464	272,574	279,038	7,589	143,316
1	570000	Station Equipment	197	760,987	761,184	0	498,751	498,751	197	262,236
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	33,919	1,312,853	1,346,772	12,301	860,444	872,745	21,618	452,409
1	572000	Underground Lines	3,647	3	3,650	3,647	2	3,649	0	1
1	573000	Service Miscellaneous	498	34,722	35,220	49	22,757	22,806	449	11,965
TOTAL TRANSMISSION OPERATING EXP			54,677	27,861,491	27,916,168	22,547	18,260,421	18,282,968	32,130	9,601,070

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	13,793,534	28,184,594	41,978,128	9,543,415	18,472,183	28,015,598	4,250,119	9,712,411
E-DEPX		Depreciation Expense-Transmission	1,498,862	15,941,344	17,440,206	510,013	10,447,957	10,957,970	988,849	5,493,387
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,141,424	1,141,424	0	748,089	748,089	0	393,335
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,266,308)	0	(2,266,308)	(1,529,231)	0	(1,529,231)	(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	71,209	0	71,209	66,861	0	66,861	4,348	0
1	407324	Amortization of CDA CDR Fund	10,143	200,000	210,143	10,143	131,080	141,223	0	68,920
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,604,418	0	1,604,418	734,376	0	734,376	870,042	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	21,444	21,444	0	11,275
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	(189,528)	0	(189,528)	0	0	0	(189,528)	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	(1)	0	(1)	0	0	0	(1)	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	579,430	579,430	0	304,656
99	407382	Amortization of CDA Settlement - Direct	162,672	0	162,672	139,441	0	139,441	23,231	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	217,448	0	217,448	152,507	0	152,507	64,941	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	(1,071,334)	0	(1,071,334)	(1,071,334)	0	(1,071,334)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,282,809)	0	(3,282,809)	(1,283,835)	0	(1,283,835)	(1,998,974)	0
99	407434	EIM Deferred O&M	(194,925)	0	(194,925)	0	0	0	(194,925)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,740,499)	0	(14,740,499)	(10,076,807)	0	(10,076,807)	(4,663,692)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,136,378)	0	(1,136,378)	0	0	0	(1,136,378)	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	(23,589)	0	(23,589)	(23,589)	0	(23,589)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,515)	(5,515)	0	(2,900)
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	25,491,520	25,491,520	0	16,707,142	16,707,142	0	8,784,378
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,560,318)	71,867,272	66,306,954	(2,796,297)	47,101,810	44,305,513	(2,764,021)	24,765,462
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	10,244,556	401,634,671	411,879,227	729,739	263,231,363	263,961,102	9,514,817	138,403,308

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Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	623,525	3,093,019	3,716,544	418,492	2,052,187	2,470,679	205,033	1,040,832
3	582000	Station Expense	591,295	50,503	641,798	345,360	33,508	378,868	245,935	16,995
3	583000	Overhead Line Expense	1,733,715	827,800	2,561,515	1,149,143	549,237	1,698,380	584,572	278,563
3	584000	Underground Line Expense	1,747,357	0	1,747,357	955,009	0	955,009	792,348	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	38,628	0	38,628	36,669	0	36,669	1,959	0
3	586000	Meter Expense	1,570,506	64,372	1,634,878	1,352,599	42,710	1,395,309	217,907	21,662
3	587000	Customer Installations Expense	568,054	121,361	689,415	340,327	80,522	420,849	227,727	40,839
3	588000	Miscellaneous Distribution Expense	2,417,605	2,408,641	4,826,246	1,654,671	1,598,109	3,252,780	762,934	810,532
3	589000	Rent	196	275,645	275,841	197	182,888	183,085	(1)	92,757
		MAINTENANCE:								
3	590000	Supervision & Engineering	539,024	835,958	1,374,982	301,279	554,650	855,929	237,745	281,308
3	591000	Structures	547,878	18,701	566,579	254,287	12,408	266,695	293,591	6,293
3	592000	Station Equipment	399,110	94,965	494,075	312,484	63,008	375,492	86,626	31,957
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	14,243,667	(508,841)	13,734,826	9,376,448	(337,611)	9,038,837	4,867,219	(171,230)
3	594000	Underground Lines	676,585	0	676,585	424,530	0	424,530	252,055	0
3	595000	Line Transformers	430,901	0	430,901	349,845	0	349,845	81,056	0
3	596000	Street Light & Signal System Maintenance Exp	141,014	0	141,014	120,237	0	120,237	20,777	0
3	597000	Meters	50,254	0	50,254	42,400	0	42,400	7,854	0
3	598000	Miscellaneous Distribution Expense	235,470	317,557	553,027	184,794	210,696	395,490	50,676	106,861
		TOTAL DISTRIBUTION OPERATING EXP	26,554,784	7,599,681	34,154,465	17,618,771	5,042,312	22,661,083	8,936,013	2,557,369
E-DEPX		Depreciation Expense-Distribution	50,104,210	84,223	50,188,433	32,879,876	55,881	32,935,757	17,224,334	28,342
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	41,781	0	41,781	41,781	0	41,781	0	0
E-OTX		Taxes Other Than FIT--Distribution	53,703,367	0	53,703,367	47,026,189	0	47,026,189	6,677,178	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,849,358	84,223	103,933,581	79,947,846	55,881	80,003,727	23,901,512	28,342
		TOTAL DISTRIBUTION EXPENSES	130,404,142	7,683,904	138,088,046	97,566,617	5,098,193	102,664,810	32,837,525	2,585,711

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	149,520	149,520	0	97,807	97,807	0	51,713
2	902000	Meter Reading Expenses	1,053,984	150,387	1,204,371	882,719	98,374	981,093	171,265	52,013
2	903XXX	Customer Records & Collection Expenses	987,309	6,493,136	7,480,445	648,214	4,247,420	4,895,634	339,095	2,245,716
2	904000	Uncollectible Accounts	7,961,674	0	7,961,674	5,838,706	0	5,838,706	2,122,968	0
2	905000	Misc Customer Accounts	0	145,713	145,713	0	95,317	95,317	0	50,396
TOTAL CUSTOMER ACCOUNTS EXPENSES			10,002,967	6,938,756	16,941,723	7,369,639	4,538,918	11,908,557	2,633,328	2,399,838
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	33,611,102	105,611	33,716,713	23,202,874	69,084	23,271,958	10,408,228	36,527
2	909000	Advertising	201,961	827,774	1,029,735	201,961	541,480	743,441	0	286,294
2	910000	Misc Customer Service & Info Exp	0	320,789	320,789	0	209,841	209,841	0	110,948
TOTAL CUSTOMER SERVICE & INFO EXP			33,813,063	1,254,174	35,067,237	23,404,835	820,405	24,225,240	10,408,228	433,769
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	479,033	27,379,088	27,858,121	396,051	18,690,608	19,086,659	82,982	8,688,480
4	921000	Office Supplies & Expenses	3,621	4,272,190	4,275,811	3,621	2,916,453	2,920,074	0	1,355,737
4	922000	Admin Exp Transferred--Credit	0	(103,031)	(103,031)	0	(70,335)	(70,335)	0	(32,696)
4	923000	Outside Services Employed	407,367	10,173,121	10,580,488	392,765	6,944,783	7,337,548	14,602	3,228,338
4	924000	Property Insurance Premium	0	1,673,027	1,673,027	0	1,142,109	1,142,109	0	530,918
4	925XXX	Injuries and Damages	35,058	4,216,084	4,251,142	25,452	2,878,152	2,903,604	9,606	1,337,932
4	926XXX	Employee Pensions and Benefits	3,915,672	28,009,580	31,925,252	2,787,552	19,121,020	21,908,572	1,128,120	8,888,560
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,632,105	3,388,955	6,021,060	1,787,265	2,221,121	4,008,386	844,840	1,167,834
4	930000	Miscellaneous General Expenses	115,493	6,353,510	6,469,003	94,527	4,337,287	4,431,814	20,966	2,016,223
4	931000	Rents	4,550	561,873	566,423	0	383,568	383,568	4,550	178,305
4	935000	Maintenance of General Plant	1,610,403	10,866,191	12,476,594	1,169,775	7,417,914	8,587,689	440,628	3,448,277
TOTAL ADMIN & GEN OPERATING EXP			9,204,502	96,790,588	105,995,090	6,657,008	65,982,680	72,639,688	2,547,494	30,807,908

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,452,116	19,726,105	23,178,221	2,606,284	13,466,223	16,072,507	845,832	6,259,882
E-AMTX		Amortization Expense-General Plant - 303000	0	297,250	297,250	0	202,716	202,716	0	94,534
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,232,217	27,818,793	31,051,010	3,228,223	18,990,777	22,219,000	3,994	8,828,016
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	127,329	127,329	0	86,922	86,922	0	40,407
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,601,776)	0	(1,601,776)	0	0	0	(1,601,776)	0
99	407311	Regulatory Debit - AFUDC Amortization	216,416	1,098,790	1,315,206	173,475	742,628	916,103	42,941	356,162
99	407314	Regulatory Debit - FISERVE Amortization	813,243	0	813,243	581,243	0	581,243	232,000	0
99	407319	AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0
99	407332	Existing Meters Excess Deprec. Deferral	788,888	0	788,888	788,888	0	788,888	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,067,050	0	2,067,050	1,430,172	0	1,430,172	636,878	0
99	407414	Regulatory Credit - Deferral - FISERVE	(188,601)	0	(188,601)	(192,738)	0	(192,738)	4,137	0
99	407436	Regulatory Credit - AMI	(9,195,528)	0	(9,195,528)	(9,195,528)	0	(9,195,528)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(26,105)	0	(26,105)	0	0	0	(26,105)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(980,347)	0	(980,347)	0	0	0	(980,347)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(5,789,907)	0	(5,789,907)	(4,175,345)	0	(4,175,345)	(1,614,562)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,474,262)	0	(3,474,262)	(3,474,262)	0	(3,474,262)	0	0
E-OTX		Taxes Other Than FIT--A&G	991,167	5,860,263	6,851,430	686,087	4,000,567	4,686,654	305,080	1,859,696
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(9,511,404)	54,928,530	45,417,126	(7,359,476)	37,489,833	30,130,357	(2,151,928)	17,438,697
		TOTAL ADMIN & GENERAL EXPENSES	(306,902)	151,719,118	151,412,216	(702,468)	103,472,513	102,770,045	395,566	48,246,605
		TOTAL EXPENSES BEFORE FIT	184,157,826	569,230,623	753,388,449	128,368,362	377,161,392	505,529,754	55,789,464	192,069,231
		NET OPERATING INCOME (LOSS) BEFORE FIT			187,741,138			122,443,795		
E-FIT		FEDERAL INCOME TAX			4,378,021			1,911,625		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,380,749			7,629,535		
E-FIT		AMORTIZED ITC			(484,788)			(317,730)		
		ELECTRIC NET OPERATING INCOME (LOSS)			172,467,156			113,220,365		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers - AMA	100.000%	65.414%	34.586%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.349%	33.651%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	123,154,028
99	442200	Commercial - Firm & Int.	85,644,484
1	442300	Industrial	53,862,671
99	444000	Public Street & Highway Lighting	2,723,779
99	448000	Interdepartmental Revenue	248,741
99	499XXX	Unbilled Revenue	643,559
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>266,277,262</u>
1	447XXX	Sales for Resale	28,276,426
		TOTAL SALES OF ELECTRICITY	<u>294,553,688</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	47,984
1	453000	Sales of Water & Water Power	177,812
1	454000	Rent from Electric Property	421,424
1	454100	Rent from Transmission Joint Use	6,015
1	456XXX	Other Electric Revenues	17,949,115
		TOTAL OTHER OPERATING REVENUE	<u>18,602,350</u>
		TOTAL ELECTRIC REVENUE	<u>313,156,038</u>

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	122,266
1	501XXX	Fuel	10,168,030
1	502000	Steam Expense	1,211,051
1	505000	Electric Expense	256,206
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,597,685
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	227,631
1	511000	Structures	267,718
1	512000	Boiler Plant	2,686,633
1	513000	Electric Plant	780,037
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	408,801
		TOTAL STEAM POWER GENERATION EXP	<u>17,726,058</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	657,980
1	536000	Water for Power	488,339
1	537000	Hydraulic Expense	3,379,990
1	538000	Electric Expense	1,992,489
1	539000	Miscellaneous Hydraulic Power Generation Exp	381,517
1	540000	Rent	517,492
1	540100	MT Trust Funds Land Settlement Rents	1,748,365
		MAINTENANCE	
1	541000	Supervision & Engineering	198,918
1	542000	Structures	740,399
1	543000	Reservoirs, Dams, & Waterways	119,753
1	544000	Electric Plant	1,073,976
1	545000	Miscellaneous Hydraulic Plant	231,640
		TOTAL HYDRO POWER GENERATION EXP	<u>11,530,858</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	133,537
1	547XXX	Fuel	18,562,138
1	548000	Generation Expense	814,286
1	549XXX	Miscellaneous Other Power Generation Op Exp	140,461
1	550000	Rent	29,051
		MAINTENANCE	
1	551000	Supervision & Engineering	234,720
1	552000	Structures	61,546
1	553000	Generating & Electric Equipment	1,418,724
1	554XXX	Miscellaneous Other Power Generation Maint Exp	140,875
		TOTAL OTHER POWER GENERATION EXP	<u>21,535,338</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	53,807,902
1	556000	System Control & Load Dispatching	244,132
E-557	557XXX	Other Expense	11,439,196
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>65,491,230</u>
		TOTAL PRODUCTION OPERATING EXP	<u>116,283,484</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	756,603
1	561000	Load Dispatching	939,085
1	562000	Station Expense	164,685
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	145,975
1	565XXX	Transmission of Electricity by Others	5,699,353
1	566000	Miscellaneous Transmission Expense	815,226
1	567000	Rent	63,936
		MAINTENANCE	
1	568000	Supervision & Engineering	148,557
1	569000	Structures	150,905
1	570000	Station Equipment	262,433
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	474,027
1	572000	Underground Lines	1
1	573000	Service Miscellaneous	12,414
		TOTAL TRANSMISSION OPERATING EXP	<u>9,633,200</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,962,530
E-DEPX		Depreciation Expense-Transmission	6,482,236
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	393,335
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	4,348
1	407324	Amortization of CDA CDR Fund	68,920
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	870,042
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,275
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	(189,528)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	(1)
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,656
99	407382	Amortization of CDA Settlement - Direct	23,231
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	64,941
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	(1,998,974)
99	407434	EIM Deferred O&M	(194,925)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,663,692)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,136,378)
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	(2,900)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,784,378
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	22,001,441
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	147,918,125

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,245,865
3	582000	Station Expense	262,930
3	583000	Overhead Line Expense	863,135
3	584000	Underground Line Expense	792,348
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	1,959
3	586000	Meter Expense	239,569
3	587000	Customer Installations Expense	268,566
3	588000	Miscellaneous Distribution Expense	1,573,466
3	589000	Rent	92,756
		MAINTENANCE:	
3	590000	Supervision & Engineering	519,053
3	591000	Structures	299,884
3	592000	Station Equipment	118,583
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	4,695,989
3	594000	Underground Lines	252,055
3	595000	Line Transformers	81,056
3	596000	Street Light & Signal System Maintenance Exp	20,777
3	597000	Meters	7,854
3	598000	Miscellaneous Distribution Expense	157,537
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,493,382</u>
E-DEPX		Depreciation Expense-Distribution	17,252,676
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,677,178
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>23,929,854</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,423,236</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	51,713
2	902000	Meter Reading Expenses	223,278
2	903XXX	Customer Records & Collection Expenses	2,584,811
2	904000	Uncollectible Accounts	2,122,968
2	905000	Misc Customer Accounts	50,396
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,033,166
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,444,755
2	909000	Advertising	286,294
2	910000	Misc Customer Service & Info Exp	110,948
		TOTAL CUSTOMER SERVICE & INFO EXP	10,841,997
		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	8,771,462
4	921000	Office Supplies & Expenses	1,355,737
4	922000	Admin Exp Transferred--Credit	(32,696)
4	923000	Outside Services Employed	3,242,940
4	924000	Property Insurance Premium	530,918
4	925XXX	Injuries and Damages	1,347,538
4	926XXX	Employee Pensions and Benefits	10,016,680
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,012,674
4	930000	Miscellaneous General Expenses	2,037,189
4	931000	Rents	182,855
4	935000	Maintenance of General Plant	3,888,905
		TOTAL ADMIN & GEN OPERATING EXP	33,355,402

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,105,714
E-AMTX		Amortization Expense-General Plant - 303000	94,534
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,832,010
E-AMTX		Amortization Expense-General Plant - 390200, 3962	40,407
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(1,601,776)
99	407311	Regulatory Debit - AFUDC Amortization	399,103
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	636,878
99	407414	Regulatory Credit - Deferral - FISERVE	4,137
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(26,105)
99	407444	Regulatory Credit - Wild Fire Resiliency	(980,347)
99	407447	Regulatory Credit - COVID-19 Deferral	(1,614,562)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,164,776
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>15,286,769</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>48,642,171</u>
		TOTAL EXPENSES BEFORE FIT	<u>247,858,695</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	65,297,343
E-FIT		FEDERAL INCOME TAX	2,466,396
E-FIT		DEFERRED FEDERAL INCOME TAX	3,751,214
E-FIT		AMORTIZED ITC	(167,058)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>59,246,791</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	37,675	376,459	414,134	34,375	246,731	281,106	3,300	129,728	133,028
1	456010	Other Electric Rev-Financial	0	(10,696,089)	(10,696,089)	0	(7,010,217)	(7,010,217)	0	(3,685,872)	(3,685,872)
1	456015	Other Electric Rev-CT Fuel Sales	0	4,812,447	4,812,447	0	3,154,078	3,154,078	0	1,658,369	1,658,369
1	456016	Other Electric Rev-Resource Opt	0	3,221,373	3,221,373	0	2,111,288	2,111,288	0	1,110,085	1,110,085
1	456017	Other Electric Rev-Non Resource	0	69,333	69,333	0	45,441	45,441	0	23,892	23,892
1	456018	Other Electric Rev-Extraction	0	174,243	174,243	0	114,199	114,199	0	60,044	60,044
1	456019	Other Electric Rev-Specified	0	434,330	434,330	0	284,660	284,660	0	149,670	149,670
1	456020	Other Electric Rev-Sale of Excess	0	206,208	206,208	0	135,149	135,149	0	71,059	71,059
1	456030	Other Electric Rev-Clearwater	(126,110)	1,257,591	1,131,481	0	824,225	824,225	(126,110)	433,366	307,256
1	456050	Other Electric Rev-Attachment Fees	2,010,758	(3,598)	2,007,160	1,677,444	(2,358)	1,675,086	333,314	(1,240)	332,074
1	456100	Transmission Revenue of Others	0	12,851,826	12,851,826	0	8,423,087	8,423,087	0	4,428,739	4,428,739
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,590	605,590	0	318,410	318,410
1	456130	Ancillary Services Revenue	0	2,594,700	2,594,700	0	1,700,566	1,700,566	0	894,134	894,134
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	(1,882,769)	0	(1,882,769)	(875,178)	0	(875,178)	(1,007,591)	0	(1,007,591)
1	456329	Amortization Res Decoupling Deferral	(7,640,200)	0	(7,640,200)	(6,174,144)	0	(6,174,144)	(1,466,056)	0	(1,466,056)
1	456338	Non-res Decoupling Deferred Rev	13,331,645	0	13,331,645	11,057,644	0	11,057,644	2,274,001	0	2,274,001
1	456339	Amortization Non-res Decoupling	(8,169,764)	0	(8,169,764)	(7,026,991)	0	(7,026,991)	(1,142,773)	0	(1,142,773)
1	456380	Other Electric Revenue-Clearwater	312,334	0	312,334	0	0	0	312,334	0	312,334
1	456700	Other Electric Rev-Low Voltage	176,631	0	176,631	113,840	0	113,840	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,688,661	1,688,661	0	1,106,748	1,106,748	0	581,913	581,913
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(916,050)	(916,050)	0	(600,379)	(600,379)	0	(315,671)	(315,671)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	916,050	916,050	0	600,379	600,379	0	315,671	315,671
1	456730	Other Elec Rev-Intraco Thermal	0	36,371,465	36,371,465	0	23,837,858	23,837,858	0	12,533,607	12,533,607
TOTAL ACCOUNT 456			(1,949,800)	54,282,949	52,333,149	(1,193,010)	35,577,045	34,384,035	(756,790)	18,705,904	17,949,114

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	119,185,591	119,185,591	0	78,114,236	78,114,236	0	41,071,355	41,071,355
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,796,750	1,796,750	0	1,177,590	1,177,590	0	619,160	619,160
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	10,460,373	0	10,460,373	0	0	0	10,460,373	0	10,460,373
1	555550	Non Monetary - Exchange Power	0	29,507	29,507	0	19,339	19,339	0	10,168	10,168
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,186,702	2,186,702	0	1,433,164	1,433,164	0	753,538	753,538
1	555710	Intercompany Purchase	0	2,592,303	2,592,303	0	1,698,995	1,698,995	0	893,308	893,308
TOTAL ACCOUNT 555			10,460,373	125,790,853	136,251,226	0	82,443,324	82,443,324	10,460,373	43,347,529	53,807,902

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	17,989	5,197,823	5,215,812	17,989	3,406,653	3,424,642	0	1,791,170	1,791,170
1	557010	Other Power Supply Expense - Financial	0	(13,733,947)	(13,733,947)	0	(9,001,229)	(9,001,229)	0	(4,732,718)	(4,732,718)
1	557018	Merchandise Processing Fee	0	56,662	56,662	0	37,136	37,136	0	19,526	19,526
1	557150	Fuel - Economic Dispatch	0	(3,078,377)	(3,078,377)	0	(2,017,568)	(2,017,568)	0	(1,060,809)	(1,060,809)
1	557160	Power Supply Expense - Miscellaneous	0	1,913	1,913	0	1,254	1,254	0	659	659
99	557161	Unbilled Add-Ons	(829,203)	0	(829,203)	(952,577)	0	(952,577)	123,374	0	123,374
1	557165	Other Resource Costs-CAISO Charges	0	151,948	151,948	0	99,587	99,587	0	52,361	52,361
1	557170	Broker Fees - Power	0	298,216	298,216	0	195,451	195,451	0	102,765	102,765
1	557171	REC Broker Fees	0	51,474	51,474	0	33,736	33,736	0	17,738	17,738
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	191,621	0	191,621	191,621	0	191,621	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	11,231,567	0	11,231,567	11,231,567	0	11,231,567	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	(14,561,301)	0	(14,561,301)	(14,561,301)	0	(14,561,301)	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	1,637,499	0	1,637,499	1,637,499	0	1,637,499	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,466,387)	0	(1,466,387)	(1,466,387)	0	(1,466,387)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,009,791)	0	(1,009,791)	0	0	0	(1,009,791)	0	(1,009,791)
99	557390	Idaho PCA Amortization	(1,272,415)	0	(1,272,415)	0	0	0	(1,272,415)	0	(1,272,415)
1	557395	Optional Renewable Power Expense Offset	0	458	458	0	300	300	0	158	158
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,889,092	1,889,092	0	1,238,111	1,238,111	0	650,981	650,981
1	557711	Turbine Gas Bookout Offset	0	(1,889,092)	(1,889,092)	0	(1,238,111)	(1,238,111)	0	(650,981)	(650,981)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,582,118	49,582,118	0	32,496,120	32,496,120	0	17,085,998	17,085,998
TOTAL ACCOUNT 557			(5,241,743)	38,528,288	33,286,545	(3,404,091)	25,251,440	21,847,349	(1,837,652)	13,276,848	11,439,196

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	216,508	105,611	322,119	128,635	69,084	197,719	87,873	36,527	124,400
99	908600	Public Purpose Tariff Rider Expense Offset	33,074,603	0	33,074,603	22,801,169	0	22,801,169	10,273,434	0	10,273,434
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	157,323	0	157,323	110,402	0	110,402	46,921	0	46,921
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,611,102	105,611	33,716,713	23,202,874	69,084	23,271,958	10,408,228	36,527	10,444,755

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.414%	34.586%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.898%	4.902%
	Total Weighted Cost		2.653%	2.655%
E-APL	Net Rate Base	2,621,320,012	1,765,291,156	856,028,856
	Interest Deduction for FIT Calculation	69,560,740	46,833,174	22,727,566
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	941,129,587	627,973,549	313,156,038
E-OPS	Less: Operating & Maintenance Expense	537,730,788	351,090,157	186,640,631
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	129,611,344	86,019,612	43,591,732
E-OTX	Less: Taxes Other than FIT	86,046,317	68,419,985	17,626,332
	Net Operating Income Before FIT	187,741,138	122,443,795	65,297,343
E-INT	Less: Interest Expense	69,560,740	46,833,174	22,727,566
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(42,587)	0	(42,587)
E-SCM	Plus: Schedule M Adjustments	(97,290,092)	(66,507,644)	(30,782,448)
	Taxable Net Operating Income	20,847,719	9,102,977	11,744,742
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,378,021	1,911,625	2,466,396
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,378,021	1,911,625	2,466,396
E-DTE	Deferred FIT	11,380,749	7,629,535	3,751,214
1	411400 Amortized Investment Tax Credit	(484,788)	(317,730)	(167,058)
	Total Net FIT/Deferred FIT	15,273,982	9,223,430	6,050,552

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
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-12A
For Twelve Months Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	72,122,722	93,321,062	165,443,784	48,809,594	62,470,748	111,280,342	23,313,128	30,850,314	54,163,442	
12	997001 Contributions In Aid of Construction	0	7,079,471	7,079,471	0	4,784,731	4,784,731	0	2,294,740	2,294,740	
12	997002 Injuries and Damages	0	150,000	150,000	0	101,379	101,379	0	48,621	48,621	
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	2,915,832	2,915,832	0	1,970,694	1,970,694	0	945,138	945,138	
99	997007 Idaho PCA	(2,282,206)	0	(2,282,206)	0	0	0	(2,282,206)	0	(2,282,206)	
12	997009 Rathdrum Turbine Lease	0	(2,818)	(2,818)	0	(1,905)	(1,905)	0	(913)	(913)	
12	997016 Redemption Expense Amortization	0	939,001	939,001	0	634,633	634,633	0	304,368	304,368	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	9,427,886	(70)	9,427,816	5,626,785	(47)	5,626,738	3,801,101	(23)	3,801,078	
12	997020 FAS87 Current Pension Accrual	0	(10,082,909)	(10,082,909)	0	(6,814,635)	(6,814,635)	0	(3,268,274)	(3,268,274)	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	6,359,669	6,359,669	0	4,298,246	4,298,246	0	2,061,423	2,061,423	
99	997031 Decoupling Mechanism	4,361,088	0	4,361,088	3,018,669	0	3,018,669	1,342,419	0	1,342,419	
12	997032 Interest Rate Swaps	0	(20,939,520)	(20,939,520)	0	(14,152,184)	(14,152,184)	0	(6,787,336)	(6,787,336)	
99	997033 BPA Residential Exchange	(142,691)	0	(142,691)	128,346	0	128,346	(271,037)	0	(271,037)	
99	997034 Montana Hydro Settlement	5,088,443	0	5,088,443	3,340,078	0	3,340,078	1,748,365	0	1,748,365	
99	997035 Leases	0	71,999	71,999	0	49,151	49,151	0	22,848	22,848	
99	997043 Washington Deferred Power Costs	(3,669,113)	0	(3,669,113)	(3,669,113)	0	(3,669,113)	0	0	0	
12	997044 Non-Monetary Power Costs	0	29,508	29,508	0	19,943	19,943	0	9,565	9,565	
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	(2,731,047)	(2,731,047)	0	(1,845,805)	(1,845,805)	0	(885,242)	(885,242)	
12	997049 Tax Depreciation	0	(169,494,347)	(169,494,347)	0	(114,554,449)	(114,554,449)	0	(54,939,898)	(54,939,898)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	71,209	0	71,209	66,861	0	66,861	4,348	0	4,348	
99	997059 Spokane River Relicensing PME	62,703	0	62,703	42,457	0	42,457	20,246	0	20,246	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	162,672	884,086	1,046,758	139,441	597,518	736,959	23,231	286,568	309,799	
99	997065 Amortization - Unbilled Revenue Add-Ins	(668,612)	0	(668,612)	(1,148,868)	0	(1,148,868)	480,256	0	480,256	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	3,768,469	3,768,469	0	2,546,957	2,546,957	0	1,221,512	1,221,512	
12	997081 Deferred Compensation	0	658,983	658,983	0	445,380	445,380	0	213,603	213,603	
4	997082 Meal Disallowances	0	309,579	309,579	0	211,337	211,337	0	98,242	98,242	
12	997083 Paid Time Off	0	1,471,349	1,471,349	0	994,426	994,426	0	476,923	476,923	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(1,325,906)	0	(1,325,906)	0	0	0	(1,325,906)	0	(1,325,906)	
99	997095 WA REC Deferral	171,112	0	171,112	171,112	0	171,112	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	22,114	22,114	0	10,606	10,606	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(254,007)	(254,007)	0	(171,673)	(171,673)	0	(82,334)	(82,334)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(36,400,000)	(36,400,000)	0	(24,601,304)	(24,601,304)	0	(11,798,696)	(11,798,696)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	(1)	0	(1)	0	0	0	(1)	0	(1)	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(8,406,640)	0	(8,406,640)	(8,406,640)	0	(8,406,640)	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-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(2,806,358)	0	(2,806,358)	(897,445)	0	(897,445)	(1,908,913)	0	(1,908,913)
99	997110	FISERVE	671,937	0	671,937	404,925	0	404,925	267,012	0	267,012
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,102)	(82,102)	0	(39,376)	(39,376)
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	491,578	491,578	0	332,238	332,238	0	159,340	159,340
99	997115	AFUDC Equity DFIT Deferral	184,025	0	184,025	184,025	0	184,025	0	0	0
99	997117	Colstrip Plant Adjustment	(5,589,551)	0	(5,589,551)	(3,153,601)	0	(3,153,601)	(2,435,950)	0	(2,435,950)
99	997119	AFUDC Tax CPI	0	3,166,700	3,166,700	0	2,140,246	2,140,246	0	1,026,454	1,026,454
99	997120	Transportation Tax Disallowance	0	96,860	96,860	0	65,464	65,464	0	31,396	31,396
99	997123	EIM Deferred O&M	(194,925)	0	(194,925)	0	0	0	(194,925)	0	(194,925)
99	997124	Colstrip Recovery Offset	357,111	0	357,111	357,111	0	357,111	0	0	0
99	997125	COVID-19	(3,722,857)	0	(3,722,857)	(2,745,173)	0	(2,745,173)	(977,684)	0	(977,684)
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(783,552)	(783,552)	0	(375,789)	(375,789)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,107,673	2,107,673	0	1,010,832	1,010,832
99	997128	Meters Expensed	0	(21,619,454)	(21,619,454)	0	(14,611,724)	(14,611,724)	0	(7,007,730)	(7,007,730)
99	997129	Mixed Service Costs (IDD#5)	0	(22,086,968)	(22,086,968)	0	(14,927,698)	(14,927,698)	0	(7,159,270)	(7,159,270)
99	997130	Wild Fire Resiliency Deferral	(1,006,452)	0	(1,006,452)	0	0	0	(1,006,452)	0	(1,006,452)
		TOTAL SCHEDULE M ADJUSTMENTS	62,736,496	(160,026,588)	(97,290,092)	42,246,556	(108,754,200)	(66,507,644)	20,489,940	(51,272,388)	(30,782,448)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.586%	32.414%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	11,171,446	11,171,446	0	7,550,333	7,550,333	0	3,621,113	3,621,113
99	410100	Deferred Federal Income Tax Expense - Washin	(116,965)	0	(116,965)	(116,965)	0	(116,965)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	614,662	0	614,662	0	0	0	614,662	0	614,662
	410100	Total	497,697	11,171,446	11,669,143	(116,965)	7,550,333	7,433,368	614,662	3,621,113	4,235,775
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(1,183,770)	(1,183,770)	0	(800,063)	(800,063)	0	(383,707)	(383,707)
99	411100	Deferred Federal Income Tax Expense - Washin	996,230	0	996,230	996,230	0	996,230	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(100,854)	0	(100,854)	0	0	0	(100,854)	0	(100,854)
	411100	Total	895,376	(1,183,770)	(288,394)	996,230	(800,063)	196,167	(100,854)	(383,707)	(484,561)
Total Deferred Federal Income Tax Expense			1,393,073	9,987,676	11,380,749	879,265	6,750,270	7,629,535	513,808	3,237,406	3,751,214

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.586%	32.414%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	(10,360)	(10,360)	0	(6,790)	(6,790)	0	(3,570)	(3,570)
1	408140	State Kwh Generation Tax	0	1,331,077	1,331,077	0	872,388	872,388	0	458,689	458,689
1	408150	R&P Property Tax--Production	0	18,080,476	18,080,476	0	11,849,944	11,849,944	0	6,230,532	6,230,532
1	408180	R&P Property Tax--Transmission	0	6,295,749	6,295,749	0	4,126,234	4,126,234	0	2,169,515	2,169,515
1	409100	State Income Tax--Montana & Oregon	0	(205,422)	(205,422)	0	(134,634)	(134,634)	0	(70,788)	(70,788)
TOTAL PRODUCTION & TRANSMISSION			0	25,491,520	25,491,520	0	16,707,142	16,707,142	0	8,784,378	8,784,378
DISTRIBUTION											
99	408110	State Excise Tax	21,081,882	0	21,081,882	21,081,882	0	21,081,882	0	0	0
99	408120	Municipal Occupation & License Tax	21,958,304	0	21,958,304	18,449,768	0	18,449,768	3,508,536	0	3,508,536
99	408160	Miscellaneous State or Local Tax--WA & ID	327	0	327	0	0	0	327	0	327
99	408170	R&P Property Tax--Distribution	10,714,132	0	10,714,132	7,494,539	0	7,494,539	3,219,593	0	3,219,593
99	409100	State Income Tax--Idaho	(8,691)	0	(8,691)	0	0	0	(8,691)	0	(8,691)
99	411410	State Income Tax--Idaho ITC Deferred	(12,205)	0	(12,205)	0	0	0	(12,205)	0	(12,205)
99	411420	State Income Tax--Idaho ITC Amortization	(30,382)	0	(30,382)	0	0	0	(30,382)	0	(30,382)
TOTAL DISTRIBUTION			53,703,367	0	53,703,367	47,026,189	0	47,026,189	6,677,178	0	6,677,178
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	991,167	5,860,263	6,851,430	686,087	4,000,567	4,686,654	305,080	1,859,696	2,164,776
TOTAL A&G			991,167	5,860,263	6,851,430	686,087	4,000,567	4,686,654	305,080	1,859,696	2,164,776
TOTAL TAXES OTHER THAN FIT			54,694,534	31,351,783	86,046,317	47,712,276	20,707,709	68,419,985	6,982,258	10,644,074	17,626,332

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,850,000	7,850,000	0	5,144,890	5,144,890	0	2,705,110	2,705,110
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,800	1,310,800	0	689,200	689,200
1	182333	CDA Settlement Costs	0	1,097,464	1,097,464	0	719,278	719,278	0	378,186	378,186
1	182381	CDA Settlement Past Storage	0	29,653,706	29,653,706	0	19,435,039	19,435,039	0	10,218,667	10,218,667
1	302000	Franchises & Consents	618,700	44,049,219	44,667,919	618,700	28,869,858	29,488,558	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,906,957	15,226,673	319,716	9,888,460	10,208,176	0	5,018,497	5,018,497
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	111,062	105,359,549	105,470,611	87,263	71,924,750	72,012,013	23,799	33,434,799	33,458,598
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	71,697	71,697	0	48,945	48,945	0	22,752	22,752
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,061,565	48,061,565	0	22,341,806	22,341,806
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	13,852,863	13,852,863	0	6,439,615	6,439,615
4	303121	Misc Intangible Plant-AMI Software	15,431,768	973,457	16,405,225	15,431,768	664,540	16,096,308	0	308,917	308,917
		TOTAL INTANGIBLE PLANT	16,481,246	296,657,898	313,139,144	16,457,447	199,920,988	216,378,435	23,799	96,736,910	96,760,709
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,827,716	3,827,716	0	2,508,685	2,508,685	0	1,319,031	1,319,031
1	311XXX	Structures & Improvements	111,247,317	28,620,254	139,867,571	72,701,115	18,757,714	91,458,829	38,546,202	9,862,540	48,408,742
1	312000	Boiler Plant	146,155,255	46,664,324	192,819,579	95,513,897	30,583,798	126,097,695	50,641,358	16,080,526	66,721,884
1	313000	Generators	280,047	0	280,047	183,859	0	183,859	96,188	0	96,188
1	314000	Turbogenerator Units	38,825,170	18,652,055	57,477,225	25,372,901	12,224,557	37,597,458	13,452,269	6,427,498	19,879,767
1	315000	Accessory Electric Equipment	17,754,168	12,330,658	30,084,826	11,603,297	8,081,513	19,684,810	6,150,871	4,249,145	10,400,016
1	316000	Miscellaneous Power Plant Equipment	14,364,970	2,496,201	16,861,171	9,388,359	1,636,010	11,024,369	4,976,611	860,191	5,836,802
		TOTAL STEAM PRODUCTION PLANT	328,626,927	112,591,208	441,218,135	214,763,428	73,792,277	288,555,705	113,863,499	38,798,931	152,662,430
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,415,253	64,415,253	0	42,217,757	42,217,757	0	22,197,496	22,197,496
1	331XXX	Structures & Improvements	0	96,365,502	96,365,502	0	63,157,950	63,157,950	0	33,207,552	33,207,552
1	332XXX	Reservoirs, Dams, & Waterways	0	194,086,196	194,086,196	0	127,204,093	127,204,093	0	66,882,103	66,882,103
1	333000	Waterwheels, Turbines, & Generators	0	234,825,424	234,825,424	0	153,904,583	153,904,583	0	80,920,841	80,920,841
1	334000	Accessory Electric Equipment	0	73,228,782	73,228,782	0	47,994,144	47,994,144	0	25,234,638	25,234,638
1	335XXX	Miscellaneous Power Plant Equipment	0	14,214,077	14,214,077	0	9,315,906	9,315,906	0	4,898,171	4,898,171
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
		TOTAL HYDRAULIC PRODUCTION PLANT	0	680,785,158	680,785,158	0	446,186,593	446,186,593	0	234,598,565	234,598,565
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,201,726	17,201,726	0	11,274,011	11,274,011	0	5,927,715	5,927,715
1	342000	Fuel Holders, Producers, & Accessories	0	21,299,152	21,299,152	0	13,959,464	13,959,464	0	7,339,688	7,339,688
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,406,732	15,406,732	0	8,100,640	8,100,640
1	344000	Generators	0	222,034,123	222,034,123	0	145,521,164	145,521,164	0	76,512,959	76,512,959
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	22,380,043	22,380,043	0	14,667,880	14,667,880	0	7,712,163	7,712,163
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,660,125	1,660,125	0	1,088,046	1,088,046	0	572,079	572,079
		TOTAL OTHER PRODUCTION PLANT	0	309,193,069	309,193,069	0	202,645,137	202,645,137	0	106,547,932	106,547,932
		TOTAL PRODUCTION PLANT	328,626,927	1,102,569,435	1,431,196,362	214,763,428	722,624,007	937,387,435	113,863,499	379,945,428	493,808,927

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,648,068	30,276,426	410,632	19,431,344	19,841,976	217,726	10,216,724	10,434,450
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	32,828	27,041,628	27,074,456	18,469	17,723,083	17,741,552	14,359	9,318,545	9,332,904
1	353XXX	Station Equipment	12,107,409	279,558,232	291,665,641	7,908,092	183,222,465	191,130,557	4,199,317	96,335,767	100,535,084
1	354000	Towers & Fixtures	16,034,788	1,167,385	17,202,173	10,478,855	765,104	11,243,959	5,555,933	402,281	5,958,214
1	355000	Poles & Fixtures	4,595	288,617,729	288,622,324	2,718	189,160,060	189,162,778	1,877	99,457,669	99,459,546
1	356000	Overhead Conductors & Devices	12,562,761	149,768,780	162,331,541	8,209,284	98,158,458	106,367,742	4,353,477	51,610,322	55,963,799
1	357000	Underground Conduit	0	3,285,572	3,285,572	0	2,153,364	2,153,364	0	1,132,208	1,132,208
1	358000	Underground Conductors & Devices	0	2,634,822	2,634,822	0	1,726,862	1,726,862	0	907,960	907,960
1	359000	Roads & Trails	78,834	2,034,616	2,113,450	51,518	1,333,487	1,385,005	27,316	701,129	728,445
TOTAL TRANSMISSION PLANT			41,449,573	783,756,832	825,206,405	27,079,568	513,674,227	540,753,795	14,370,005	270,082,605	284,452,610
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	8,056,062	0	8,056,062	6,585,508	0	6,585,508	1,470,554	0	1,470,554
99	360400	Land Easements	3,751,705	0	3,751,705	1,268,076	0	1,268,076	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	34,505,491	0	34,505,491	27,465,082	0	27,465,082	7,040,409	0	7,040,409
3	362000	Station Equipment	149,354,988	3,158,224	152,513,212	100,324,566	2,095,450	102,420,016	49,030,422	1,062,774	50,093,196
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	447,817,484	0	447,817,484	292,841,528	0	292,841,528	154,975,956	0	154,975,956
99	365000	Overhead Conductors & Devices	288,654,261	0	288,654,261	184,949,369	0	184,949,369	103,704,892	0	103,704,892
99	366000	Underground Conduit	127,305,763	0	127,305,763	83,020,355	0	83,020,355	44,285,408	0	44,285,408
99	367000	Underground Conductors & Devices	225,087,602	0	225,087,602	149,477,481	0	149,477,481	75,610,121	0	75,610,121
99	368000	Line Transformers	287,471,632	0	287,471,632	198,620,290	0	198,620,290	88,851,342	0	88,851,342
99	369XXX	Services	184,716,125	0	184,716,125	121,581,345	0	121,581,345	63,134,780	0	63,134,780
99	371XXX	Installations on Customers' Premises	2,242,260	0	2,242,260	2,242,260	0	2,242,260	0	0	0
99	370XXX	Meters	78,881,647	0	78,881,647	54,948,816	0	54,948,816	23,932,831	0	23,932,831
99	373XXX	Street Light & Signal Systems	67,502,397	0	67,502,397	43,669,956	0	43,669,956	23,832,441	0	23,832,441
TOTAL DISTRIBUTION PLANT			1,908,182,249	3,158,224	1,911,340,473	1,269,461,614	2,095,450	1,271,557,064	638,720,635	1,062,774	639,783,409
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,848,831	10,357,858	808,699	6,040,743	6,849,442	700,328	2,808,088	3,508,416
4	390XXX	Structures & Improvements	19,174,220	102,417,709	121,591,929	10,520,739	69,916,473	80,437,212	8,653,481	32,501,236	41,154,717
4	391XXX	Office Furniture & Equipment	4,417,220	61,797,784	66,215,004	4,388,019	42,186,875	46,574,894	29,201	19,610,909	19,640,110
4	392XXX	Transportation Equipment	37,143,667	24,775,437	61,919,104	25,944,203	16,913,200	42,857,403	11,199,464	7,862,237	19,061,701
4	393000	Stores Equipment	450,229	3,740,404	4,190,633	269,069	2,553,424	2,822,493	181,160	1,186,980	1,368,140
4	394000	Tools, Shop & Garage Equipment	1,654,596	14,631,229	16,285,825	711,373	9,988,155	10,699,528	943,223	4,643,074	5,586,297
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	344,275	2,559,646	2,903,921	330,695	1,747,368	2,078,063	13,580	812,278	825,858
4	396XXX	Power Operated Equipment	23,921,072	9,219,783	33,140,855	14,202,032	6,293,977	20,496,009	9,719,040	2,925,806	12,644,846
4	397XXX	Communications Equipment	29,016,128	79,570,194	108,586,322	20,028,463	54,319,389	74,347,852	8,987,665	25,250,805	34,238,470
4	398000	Miscellaneous Equipment	13,474	720,459	733,933	0	491,829	491,829	13,474	228,630	242,104
TOTAL GENERAL PLANT			117,643,908	308,398,280	426,042,188	77,203,292	210,531,170	287,734,462	40,440,616	97,867,110	138,307,726
TOTAL PLANT IN SERVICE			2,412,383,903	2,494,540,669	4,906,924,572	1,604,965,349	1,648,845,842	3,253,811,191	807,418,554	845,694,827	1,653,113,381

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	(249,209,881)	(72,302,293)	(321,512,174)	(161,904,521)	(47,386,923)	(209,291,444)	(87,305,360)	(24,915,370)	(112,220,730)
E-ADEP		Hydro Production Plant	0	(151,272,242)	(151,272,242)	0	(99,143,827)	(99,143,827)	0	(52,128,415)	(52,128,415)
E-ADEP		Other Production Plant	0	(143,925,009)	(143,925,009)	0	(94,328,451)	(94,328,451)	0	(49,596,558)	(49,596,558)
E-ADEP		Transmission Plant	(24,576,188)	(211,264,684)	(235,840,872)	(15,475,273)	(138,462,874)	(153,938,147)	(9,100,915)	(72,801,810)	(81,902,725)
E-ADEP		Distribution Plant	(605,998,710)	(285,169)	(606,283,879)	(366,635,351)	(189,207)	(366,824,558)	(239,363,359)	(95,962)	(239,459,321)
E-ADEP		General Plant	(43,034,231)	(101,222,635)	(144,256,866)	(26,296,093)	(69,100,644)	(95,396,737)	(16,738,138)	(32,121,991)	(48,860,129)
		TOTAL ACCUMULATED DEPRECIATION	(922,819,010)	(680,272,032)	(1,603,091,042)	(570,311,238)	(448,611,926)	(1,018,923,164)	(352,507,772)	(231,660,106)	(584,167,878)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,540,058)	(15,540,058)	0	(10,184,954)	(10,184,954)	0	(5,355,104)	(5,355,104)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(256,401)	0	(256,401)	(256,401)	0	(256,401)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,887,321)	(2,887,321)	0	(1,968,506)	(1,968,506)	0	(918,815)	(918,815)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(5,088,935)	(80,766,260)	(85,855,195)	(5,064,904)	(55,135,895)	(60,200,799)	(24,031)	(25,630,365)	(25,654,396)
E-AAAMT		General Plant - 390200, 396200	0	(224,535)	(224,535)	0	(153,281)	(153,281)	0	(71,254)	(71,254)
		TOTAL ACCUMULATED AMORTIZATION	(5,345,336)	(99,418,174)	(104,763,510)	(5,321,305)	(67,442,636)	(72,763,941)	(24,031)	(31,975,538)	(31,999,569)
		TOTAL ACCUMULATED DEPR/AMORT	(928,164,346)	(779,690,206)	(1,707,854,552)	(575,632,543)	(516,054,562)	(1,091,687,105)	(352,531,803)	(263,635,644)	(616,167,447)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,484,219,557	1,714,850,463	3,199,070,020	1,029,332,806	1,132,791,280	2,162,124,086	454,886,751	582,059,183	1,036,945,934
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	139,524	139,524	0	91,444	91,444	0	48,080	48,080
12		ADFIT - Electric Plant In Service (282900)	0	(564,715,914)	(564,715,914)	0	(381,668,898)	(381,668,898)	0	(183,047,016)	(183,047,016)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,003,083)	(60,003,083)	0	(40,961,705)	(40,961,705)	0	(19,041,378)	(19,041,378)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,810,808)	(1,810,808)	0	(1,236,166)	(1,236,166)	0	(574,642)	(574,642)
4		ADFIT - Common Plant (283750 from C-DTX)	0	4,260	4,260	0	2,908	2,908	0	1,352	1,352
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	(6,227,278)	(6,227,278)	0	(4,081,358)	(4,081,358)	0	(2,145,920)	(2,145,920)
1		ADFIT - CDA Settlement Costs (283333)	0	259,544	259,544	0	170,105	170,105	0	89,439	89,439
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,096,619)	(1,096,619)	0	(741,161)	(741,161)	0	(355,458)	(355,458)
		TOTAL ACCUMULATED DFIT	0	(633,450,374)	(633,450,374)	0	(428,424,831)	(428,424,831)	0	(205,025,543)	(205,025,543)
		NET ELECTRIC UTILITY PLANT	1,484,219,557	1,081,400,089	2,565,619,646	1,029,332,806	704,366,449	1,733,699,255	454,886,751	377,033,640	831,920,391

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.349%	33.651%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.586%	32.414%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,484,219,557	1,081,400,089	2,565,619,646	#####	704,366,449	1,733,699,255	454,886,751	377,033,640	831,920,391	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,411,520	31,181,705	37,593,225	5,073,703	21,286,503	26,360,206	1,337,817	9,895,202	11,233,019	
4	Accumulated Amortization - AFUDC (182318)	(988,042)	(4,236,982)	(5,225,024)	(765,435)	(2,892,418)	(3,657,853)	(222,607)	(1,344,564)	(1,567,171)	
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)	(3,318,070)	0	(3,318,070)	(1,063,384)	0	(1,063,384)	(2,254,686)	0	(2,254,686)	
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)	1,935,675	0	1,935,675	0	0	0	1,935,675	0	1,935,675	
99	ADFIT - Boulder Park Disallowed (190040)	139,508	0	139,508	0	0	0	139,508	0	139,508	
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)	63,910	0	63,910	63,910	0	63,910	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(19,708,447)	0	(19,708,447)	(19,708,447)	0	(19,708,447)	0	0	0	
99	CDA Lake Settlement - ID (186382)	8,712	0	8,712	0	0	0	8,712	0	8,712	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(15,252)	0	(15,252)	(13,422)	0	(13,422)	(1,830)	0	(1,830)	
99	CDA CDR Fund - Direct (182324)	4,649	0	4,649	4,649	0	4,649	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	32,276	0	32,276	30,645	0	30,645	1,631	0	1,631	
99	ADFIT - Spokane River Relicensing (283322)	(6,755)	0	(6,755)	(6,416)	0	(6,416)	(339)	0	(339)	
99	Spokane River PM&Es (182323)	27,051	0	27,051	19,459	0	19,459	7,592	0	7,592	
99	ADFIT - Spokane River PM&Es (283323)	(5,694)	0	(5,694)	(4,100)	0	(4,100)	(1,594)	0	(1,594)	
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)	(2,263,127)	(764)	(2,263,891)	(880,722)	(522)	(881,244)	(1,382,405)	(242)	(1,382,647)	
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)	(13,259,187)	0	(13,259,187)	(7,731,111)	0	(7,731,111)	(5,528,076)	0	(5,528,076)	
99	Colstrip-Regulatory Asset (182327)	6,380,303	0	6,380,303	3,274,816	0	3,274,816	3,105,487	0	3,105,487	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,439,380	0	2,439,380	1,581,493	0	1,581,493	857,887	0	857,887	
99	Colstrip Reg Asset ADFIT (283376)	(1,007,628)	0	(1,007,628)	(658,485)	0	(658,485)	(349,143)	0	(349,143)	
99	Colstrip ARO (317000P)	16,606,383	0	16,606,383	10,852,272	0	10,852,272	5,754,111	0	5,754,111	
99	Colstrip ARO A/D (317000A)	(1,497,369)	0	(1,497,369)	(978,531)	0	(978,531)	(518,838)	0	(518,838)	
99	Colstrip ARO Liability (230027)	(17,633,023)	0	(17,633,023)	(11,523,181)	0	(11,523,181)	(6,109,842)	0	(6,109,842)	
99	Colstrip ARO ADFIT (190376)	3,702,935	0	3,702,935	2,419,868	0	2,419,868	1,283,067	0	1,283,067	
99	Colstrip ARO ADFIT (283377)	(2,908,205)	0	(2,908,205)	(1,900,512)	0	(1,900,512)	(1,007,693)	0	(1,007,693)	
99	Customer Deposits (235199)	(1,852,387)	0	(1,852,387)	(1,852,387)	0	(1,852,387)	0	0	0	
C-WKC	Working Capital	54,541,295	0	54,541,295	35,852,657	0	35,852,657	18,688,638	0	18,688,638	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	28,756,407	26,943,959	55,700,366	13,198,338	18,393,563	31,591,901	15,558,069	8,550,396	24,108,465	
	NET RATE BASE	1,512,975,964	1,108,344,048	2,621,320,012	#####	722,760,012	1,765,291,156	470,444,820	385,584,036	856,028,856	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	3,203,921	3,203,921			3,203,921	3,203,921		2,099,850	2,099,850		1,104,071	1,104,071
	Steam (ED-ID)	4,250,119	4,250,119		4,250,119		4,250,119				4,250,119		4,250,119
	Steam (ED-WA)	9,543,415	9,543,415		9,543,415		9,543,415	9,543,415			9,543,415		9,543,415
1	Hydro (ED-AN)	14,421,936	14,421,936			14,421,936	14,421,936		9,452,137	9,452,137		4,969,799	4,969,799
1	Other (ED-AN)	10,558,737	10,558,737			10,558,737	10,558,737		6,920,196	6,920,196		3,638,541	3,638,541
Total Electric Production		41,978,128	41,978,128		13,793,534	28,184,594	41,978,128	9,543,415	18,472,183	28,015,598	4,250,119	9,712,411	13,962,530
Electric Transmission													
1	ED-AN	15,941,344	15,941,344			15,941,344	15,941,344		10,447,957	10,447,957		5,493,387	5,493,387
	ED-ID	988,849	988,849		988,849		988,849				988,849		988,849
	ED-WA	510,013	510,013		510,013		510,013	510,013			510,013		510,013
Total Electric Transmissic		17,440,206	17,440,206		1,498,862	15,941,344	17,440,206	510,013	10,447,957	10,957,970	988,849	5,493,387	6,482,236
Electric Distribution													
3	ED-AN	84,223	84,223			84,223	84,223		55,881	55,881		28,342	28,342
	ED-ID	17,224,334	17,224,334		17,224,334		17,224,334				17,224,334		17,224,334
	ED-WA	32,879,876	32,879,876		32,879,876		32,879,876	32,879,876			32,879,876		32,879,876
Total Electric Distribution		50,188,433	50,188,433		50,104,210	84,223	50,188,433	32,879,876	55,881	32,935,757	17,224,334	28,342	17,252,676
Gas Underground Storage													
	GD-AN	632,077		632,077									
	GD-OR	116,608				116,608							
Total Gas Underground St		748,685		632,077		116,608							
Gas Distribution													
	GD-AN	57,396		57,396									
	GD-ID	6,144,352		6,144,352									
	GD-WA	13,573,651		13,573,651									
	GD-OR	9,220,210				9,220,210							
Total Gas Distribution		28,995,609		19,775,399		9,220,210							
General Plant													
4	ED-AN	2,912,157	2,912,157			2,912,157	2,912,157		1,988,013	1,988,013		924,144	924,144
	ED-ID	476,230	476,230		476,230		476,230				476,230		476,230
	ED-WA	952,504	952,504		952,504		952,504	952,504			952,504		952,504
7,4	CD-AA	23,399,669	16,338,351	4,886,085	2,175,233	16,338,351	16,338,351		11,153,539	11,153,539		5,184,812	5,184,812
9,4	CD-AN	615,126	475,597	139,529		475,597	475,597		324,671	324,671		150,926	150,926
9	CD-ID	478,035	369,602	108,433		369,602	369,602				369,602		369,602
9	CD-WA	2,138,960	1,653,780	485,180		1,653,780	1,653,780	1,653,780			1,653,780		1,653,780
8	GD-AA	381,010		263,019	117,991								
	GD-AN	31,657		31,657									
	GD-ID	37,673		37,673									
	GD-WA	1,103,677		1,103,677									
	GD-OR	219,058			219,058								
Total General Plant		32,745,756	23,178,221	7,055,253	2,512,282	3,452,116	19,726,105	23,178,221	2,606,284	13,466,223	16,072,507	845,832	6,259,882
Total Depreciation Expen		172,096,817	132,784,988	27,462,729	11,849,100	68,848,722	63,936,266	132,784,988	45,539,588	42,442,244	87,981,832	23,309,134	21,494,022

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	65.540%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	66.349%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%
							34.460%
							33.651%
							31.734%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2020
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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	909,280	909,280		909,280	909,280		595,942	595,942		313,338	313,338		
1	Misc Intangible Plt (30300)	ED-AN	232,144	232,144		232,144	232,144		152,147	152,147		79,997	79,997		
Total Production/Transmission			1,141,424	1,141,424		1,141,424	1,141,424		748,089	748,089		393,335	393,335		
Distribution															
	Franchises (302000)	ED-WA	35,915	35,915		35,915	35,915		35,915	35,915					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			41,781	41,781		41,781	41,781		41,781	41,781					
General Plant - 303000															
7,4		CD-AA	414,946	289,728	86,645	38,573				197,786	197,786		91,942	91,942	
9,1		CD-AN	9,729	7,522	2,207				7,522	4,930	4,930		2,592	2,592	
		GD-ID	14,702		14,702										
		GD-WA	24,838		24,838										
		GD-OR	7,408			7,408									
Total General Plant - 303000			471,623	297,250	128,392	45,981			297,250	297,250		202,716	202,716	94,534	94,534
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	35,150,064	24,542,829	7,339,685	3,267,550				16,754,408	16,754,408		7,788,421	7,788,421	
9,4		CD-AN	105,530	81,593	23,937				81,593	55,700	55,700		25,893	25,893	
9,4		CD-ID	5,212	4,030	1,182			4,030				4,030		4,030	
9,4		CD-WA	3,764,151	2,910,329	853,822			2,910,329		2,910,329	2,910,329			0	
4		ED-AN	3,194,371	3,194,371				3,194,371		2,180,669	2,180,669		1,013,702	1,013,702	
		ED-ID	(36)	(36)				(36)				(36)		(36)	
		ED-WA	317,894	317,894				317,894		317,894	317,894				
8		GD-AA	75,422		52,065	23,357									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			42,612,608	31,051,010	8,270,691	3,290,907			3,232,217	27,818,793	31,051,010		3,994	8,828,016	8,832,010
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	
4		ED-AN	127,329	127,329				127,329		86,922	86,922		40,407	40,407	
		GD-OR	0			0									
Total General Plant - 390200, 396200			127,329	127,329	0	0			127,329	127,329		86,922	86,922	40,407	40,407
Total Amortization Expense			44,394,765	32,658,794	8,399,083	3,336,888			3,273,998	29,384,796	32,658,794		3,994	9,356,292	9,360,286

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		65.540%		34.460%	
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%		4	Jurisdictional 4-Factor Ratio		68.266%		31.734%	
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%								

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(72,302,293)	(72,302,293)			(72,302,293)	(72,302,293)		(47,386,923)	(47,386,923)		(24,915,370)	(24,915,370)
	Steam (ED-ID)	(87,305,360)	(87,305,360)		(87,305,360)	(87,305,360)	(87,305,360)				(87,305,360)	(87,305,360)	(87,305,360)
	Steam (ED-WA)	(161,904,521)	(161,904,521)		(161,904,521)	(161,904,521)	(161,904,521)	(161,904,521)		(161,904,521)	(161,904,521)		
1	Hydro (ED-AN)	(151,272,242)	(151,272,242)			(151,272,242)	(151,272,242)		(99,143,827)	(99,143,827)		(52,128,415)	(52,128,415)
1	Other (ED-AN)	(143,925,009)	(143,925,009)			(143,925,009)	(143,925,009)		(94,328,451)	(94,328,451)		(49,596,558)	(49,596,558)
Total Electric Production		(616,709,425)	(616,709,425)		(249,209,881)	(367,499,544)	(616,709,425)	(161,904,521)	(240,859,201)	(402,763,722)	(87,305,360)	(126,640,343)	(213,945,703)
Electric Transmission													
1	ED-AN	(211,264,684)	(211,264,684)			(211,264,684)	(211,264,684)		(138,462,874)	(138,462,874)		(72,801,810)	(72,801,810)
	ED-ID	(9,100,915)	(9,100,915)		(9,100,915)	(9,100,915)	(9,100,915)				(9,100,915)	(9,100,915)	(9,100,915)
	ED-WA	(15,475,273)	(15,475,273)		(15,475,273)	(15,475,273)	(15,475,273)	(15,475,273)		(15,475,273)	(15,475,273)		
Total Electric Transmissic		(235,840,872)	(235,840,872)		(24,576,188)	(211,264,684)	(235,840,872)	(15,475,273)	(138,462,874)	(153,938,147)	(9,100,915)	(72,801,810)	(81,902,725)
Electric Distribution													
3	ED-AN	(285,169)	(285,169)			(285,169)	(285,169)		(189,207)	(189,207)		(95,962)	(95,962)
	ED-ID	(239,363,359)	(239,363,359)		(239,363,359)	(239,363,359)	(239,363,359)				(239,363,359)	(239,363,359)	(239,363,359)
	ED-WA	(366,635,351)	(366,635,351)		(366,635,351)	(366,635,351)	(366,635,351)	(366,635,351)		(366,635,351)	(366,635,351)		
Total Electric Distribution		(606,283,879)	(606,283,879)		(605,998,710)	(285,169)	(606,283,879)	(366,635,351)	(189,207)	(366,824,558)	(239,363,359)	(95,962)	(239,459,321)
Gas Underground Storage													
	GD-AN	(17,473,723)	(17,473,723)										
	GD-OR	(1,336,331)		(1,336,331)		(1,336,331)							
Total Gas Underground S		(18,810,054)		(17,473,723)		(1,336,331)							
Gas Distribution													
	GD-AN	(1,879,723)	(1,879,723)										
	GD-ID	(87,012,553)	(87,012,553)										
	GD-WA	(152,308,237)	(152,308,237)										
	GD-OR	(121,660,004)		(121,660,004)									
Total Gas Distribution		(362,860,517)		(241,200,513)		(121,660,004)							
General Plant													
4	ED-AN	(36,397,866)	(36,397,866)			(36,397,866)	(36,397,866)		(24,847,367)	(24,847,367)		(11,550,499)	(11,550,499)
	ED-ID	(11,605,731)	(11,605,731)		(11,605,731)	(11,605,731)	(11,605,731)				(11,605,731)	(11,605,731)	(11,605,731)
	ED-WA	(21,111,847)	(21,111,847)		(21,111,847)	(21,111,847)	(21,111,847)	(21,111,847)		(21,111,847)	(21,111,847)		
7,4	CD-AA	(84,197,734)	(58,789,384)	(17,581,329)	(7,827,021)	(58,789,384)	(58,789,384)		(40,133,161)	(40,133,161)		(18,656,223)	(18,656,223)
9,4	CD-AN	(7,806,026)	(6,035,385)	(1,770,641)		(6,035,385)	(6,035,385)		(4,120,116)	(4,120,116)		(1,915,269)	(1,915,269)
9	CD-ID	(6,638,135)	(5,132,407)	(1,505,728)		(5,132,407)	(5,132,407)				(5,132,407)	(5,132,407)	(5,132,407)
9	CD-WA	(6,705,183)	(5,184,246)	(1,520,937)		(5,184,246)	(5,184,246)	(5,184,246)		(5,184,246)	(5,184,246)		
8	GD-AA	(2,007,246)		(1,385,642)	(621,604)								
	GD-AN	(3,500,103)		(3,500,103)									
	GD-ID	(2,215,337)		(2,215,337)									
	GD-WA	(9,777,131)		(9,777,131)									
	GD-OR	(5,165,151)		(5,165,151)									
Total General Plant		(197,127,490)	(144,256,866)	(39,256,848)	(13,613,776)	(43,034,231)	(101,222,635)	(144,256,866)	(26,296,093)	(69,100,644)	(95,396,737)	(16,738,138)	(32,121,991)
Total Accumulated Depr		(2,037,632,237)	(1,603,091,042)	(297,931,084)	(136,610,111)	(922,819,010)	(680,272,032)	(1,603,091,042)	(570,311,238)	(448,611,926)	(1,018,923,164)	(352,507,772)	(231,660,106)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.460%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	33.651%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	31.734%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	(13,355,754)	(13,355,754)		(13,355,754)	(13,355,754)		(8,753,361)	(8,753,361)		(4,602,393)	(4,602,393)		
1	Misc Intangible Plt (3030)	ED-AN	(2,184,304)	(2,184,304)		(2,184,304)	(2,184,304)		(1,431,593)	(1,431,593)		(752,711)	(752,711)		
Total Production/Transmission			(15,540,058)	(15,540,058)		(15,540,058)	(15,540,058)		(10,184,954)	(10,184,954)		(5,355,104)	(5,355,104)		
Distribution															
	Franchises (302000)	ED-WA	(204,929)	(204,929)		(204,929)	(204,929)	(204,929)		(204,929)					
	Misc Intangible Plt (3030)	ED-WA	(51,472)	(51,472)		(51,472)	(51,472)	(51,472)		(51,472)					
Total Distribution			(256,401)	(256,401)		(256,401)	(256,401)	(256,401)		(256,401)					
General Plant - 303000															
7,4		CD-AA	(4,001,113)	(2,793,697)	(835,473)	(371,943)		(2,793,697)	(2,793,697)		(1,907,145)	(1,907,145)	(886,552)	(886,552)	
9,1		CD-AN	(121,091)	(93,624)	(27,467)		(93,624)	(93,624)		(61,361)	(61,361)		(32,263)	(32,263)	
		GD-ID	(122,567)		(122,567)										
		GD-WA	(253,322)		(253,322)										
		GD-OR	(104,971)			(104,971)									
Total General Plant - 303000			(4,603,064)	(2,887,321)	(1,238,829)	(476,914)		(2,887,321)	(2,887,321)		(1,968,506)	(1,968,506)	(918,815)	(918,815)	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(105,285,368)	(73,513,402)	(21,984,638)	(9,787,328)		(73,513,402)	(73,513,402)		(50,184,659)	(50,184,659)	(23,328,743)	(23,328,743)	
9,4		CD-AN	(152,850)	(118,179)	(34,671)		(118,179)	(118,179)		(80,676)	(80,676)		(37,503)	(37,503)	
9		CD-ID	(31,332)	(24,225)	(7,107)		(24,223)	(24,223)				(24,225)	(24,225)		
9		CD-WA	(6,421,972)	(4,965,276)	(1,456,696)		(4,965,276)	(4,965,276)	(4,965,276)			0	0		
4		ED-AN	(7,134,679)	(7,134,679)			(7,134,679)	(7,134,679)		(4,870,560)	(4,870,560)		(2,264,119)	(2,264,119)	
		ED-ID	194	194			194	194				194	194		
		ED-WA	(99,630)	(99,630)			(99,630)	(99,630)	(99,630)						
8		GD-AA	(156,190)		(107,821)	(48,369)									
		GD-AN	0		0										
		GD-OR	0		0										
Total Misc IT Intangible Plant - 3031XX			(119,281,827)	(85,855,197)	(23,590,933)	(9,835,697)		(80,766,260)	(85,855,195)		(5,064,904)	(55,135,895)	(60,200,801)	(24,031)	(25,630,365)
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	6	4	1	1		4	4		3	3	1	1	
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	(224,539)	(224,539)			(224,539)	(224,539)		(153,284)	(153,284)		(71,255)	(71,255)	
		ED-WA	0	0			0	0		0	0		0	0	
		GD-WA	0		0					0					
		GD-OR	0		0								0	0	
Total General Plant - 390200, 396200			(224,533)	(224,535)	1	1		0	(224,535)	(224,535)	0	(153,281)	(153,281)	0	(71,254)
Total Accumulated Amortization			(139,905,883)	(104,763,512)	(24,829,761)	(10,312,610)		(5,345,336)	(99,418,174)	(104,763,510)	(5,321,305)	(67,442,636)	(72,763,943)	(24,031)	(31,975,538)

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	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,381	0	0	0	0	3,073,381	0	0	0	3,073,381	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	11,903,778	0	0	8,311,575	8,311,575	0	0	2,485,628	2,485,628	0	1,106,575	1,106,575
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	18,320,059	808,699	700,328	8,848,831	10,357,858	3,274,751	99,176	2,636,565	6,010,492	845,134	1,106,575	1,951,709
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,923,760	1,151,017	2,713,024	5,059,719	8,923,760	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,900,054	0	0	0	0	25,900,054	0	0	0	25,900,054	0	0
99	GD-OR / AS	3,870,416	0	0	0	0	0	0	0	0	3,870,416	0	3,870,416
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	127,517,759	0	0	89,036,725	89,036,725	0	0	26,626,983	26,626,983	0	11,854,051	11,854,051
9	CD-WA / ID / AN	30,564,357	9,369,722	5,940,457	8,321,265	23,631,444	2,748,857	1,742,791	2,441,265	6,932,913	0	0	0
	TOTAL ACCOUNT	196,776,346	10,520,739	8,653,481	102,417,709	121,591,929	28,648,911	1,742,791	29,068,248	59,459,950	3,870,416	11,854,051	15,724,467
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,340,403	(12,187)	7,790	1,344,800	1,340,403	0	0	0	0	0	0	0
99	GD-WA / ID / AN	247,625	0	0	0	0	247,625	0	0	0	247,625	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	346,968	0	0	0	0	0	0	239,519	239,519	0	107,449	107,449
7	CD-AA	86,263,914	0	0	60,232,053	60,232,053	0	0	18,012,768	18,012,768	0	8,019,093	8,019,093
9	CD-WA / ID / AN	6,004,563	4,400,206	21,411	220,931	4,642,548	1,290,917	6,282	64,816	1,362,015	0	0	0
	TOTAL ACCOUNT	94,215,582	4,388,019	29,201	61,797,784	66,215,004	1,538,542	6,282	18,317,103	19,861,927	12,109	8,126,542	8,138,651
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,197,404	24,077,235	10,336,918	16,783,251	51,197,404	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,142,287	0	0	0	0	9,250,132	2,727,223	2,164,932	14,142,287	0	0	0
99	GD-OR / AS	4,239,908	0	0	0	0	0	0	0	0	4,239,908	0	4,239,908
8	GD-AA	95,095	0	0	0	0	0	0	65,646	65,646	0	29,449	29,449
7	CD-AA	7,391,547	0	0	5,161,000	5,161,000	0	0	1,543,429	1,543,429	0	687,118	687,118
9	CD-WA / ID / AN	7,192,081	1,866,969	862,546	2,831,186	5,560,701	547,725	253,051	830,604	1,631,380	0	0	0
	TOTAL ACCOUNT	84,258,322	25,944,204	11,199,464	24,775,437	61,919,105	9,797,857	2,980,274	4,604,611	17,382,742	4,239,908	716,567	4,956,475

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,584	41	56	387,487	387,584	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	65,459	0	0	0	0	65,459	0	0	0	65,459	0	0	0
99		GD-OR / AS	20,952	0	0	0	0	0	0	0	0	20,952	0	20,952	
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	4,918,774	269,028	181,104	3,352,917	3,803,049	78,926	53,132	983,667	1,115,725	0	0	0	
		TOTAL ACCOUNT	5,392,769	269,069	181,160	3,740,404	4,190,633	144,385	53,132	983,667	1,181,184	20,952	0	20,952	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,019,079	702,861	196,318	5,119,900	6,019,079	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,806,309	0	0	0	0	2,011,614	290,772	503,923	2,806,309	0	0	0	
99		GD-OR / AS	934,888	0	0	0	0	0	0	0	0	934,888	0	934,888	
8		GD-AA	5,141,068	0	0	0	0	0	0	3,548,982	3,548,982	0	1,592,086	1,592,086	
7		CD-AA	13,231,693	0	0	9,238,765	9,238,765	0	0	2,762,910	2,762,910	0	1,230,018	1,230,018	
9		CD-WA / ID / AN	1,329,565	8,511	746,905	272,564	1,027,980	2,497	219,124	79,964	301,585	0	0	0	
		TOTAL ACCOUNT	29,462,602	711,372	943,223	14,631,229	16,285,824	2,014,111	509,896	6,895,779	9,419,786	934,888	2,822,104	3,756,992	
	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	1,807,518	330,695	13,580	1,463,243	1,807,518	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	167,443	0	0	0	0	72,526	0	94,917	167,443	0	0	0	
99		GD-OR / AS	15,572	0	0	0	0	0	0	0	0	15,572	0	15,572	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,570,260	0	0	1,096,403	1,096,403	0	0	327,886	327,886	0	145,971	145,971	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,765,964	330,695	13,580	2,559,646	2,903,921	72,526	0	564,437	636,963	15,572	209,508	225,080	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,629,483	13,951,460	9,316,097	8,361,926	31,629,483	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,243,705	0	0	0	0	2,560,278	862,838	820,589	4,243,705	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,477,518	250,572	402,944	488,857	1,142,373	73,512	118,214	143,419	335,145	0	0	0	
		TOTAL ACCOUNT	37,923,019	14,202,032	9,719,041	9,219,783	33,140,856	2,633,790	981,052	1,074,360	4,689,202	43,834	49,127	92,961	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,671,733	11,992,632	6,099,512	31,579,589	49,671,733	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,066,883	0	0	0	0	721,458	343,472	1,953	1,066,883	0	0	
99		GD-OR / AS	1,092,241	0	0	0	0	0	0	0	0	1,092,241	0	
8		GD-AA	637,596	0	0	0	0	0	0	440,145	440,145	0	197,451	
7		CD-AA	66,379,289	0	0	46,348,011	46,348,011	0	0	13,860,659	13,860,659	0	6,170,619	
9		CD-WA/ ID / AN	16,253,319	8,035,831	2,888,153	1,642,594	12,566,578	2,357,525	847,317	481,899	3,686,741	0	0	
		TOTAL ACCOUNT	135,101,061	20,028,463	8,987,665	79,570,194	108,586,322	3,078,983	1,190,789	14,784,656	19,054,428	1,092,241	6,368,070	7,460,311
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	255,227	0	6,846	248,381	255,227	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	676,107	0	0	472,078	472,078	0	0	141,178	141,178	0	62,851	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	942,275	0	13,475	720,459	733,934	0	1,945	141,178	143,123	2,367	62,851	65,218
		TOTAL GENERAL PLANT	606,274,803	77,203,292	40,440,618	308,398,280	426,042,190	51,203,856	7,565,337	79,070,604	137,839,797	11,077,421	31,315,395	42,392,816

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,731,802	319,716	0	10,412,086	10,731,802	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,348,768	319,716	0	14,906,958	15,226,674	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	16,038,079	87,279	(1,000)	15,951,800	16,038,079	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	428,497	0	0	0	0	0	0	295,800	295,800	0	132,697	132,697	
7		CD-AA	127,503,186	0	0	89,026,550	89,026,550	0	0	26,623,940	26,623,940	0	11,852,696	11,852,696	
9		CD-WA / ID / AN	525,087	(16)	24,799	381,199	405,982	(5)	7,275	111,835	119,105	0	0	0	
		TOTAL ACCOUNT	144,494,849	87,263	23,799	#####	#####	(5)	7,275	27,031,575	27,038,845	0	11,985,393	11,985,393	
	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	102,684	0	0	71,697	71,697	0	0	21,441	21,441	0	9,546	9,546	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	102,684	0	0	71,697	71,697	0	0	21,441	21,441	0	9,546	9,546	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		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
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,139,071	1,139,071	0	0	1,139,071	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,394,177	0	0	973,456	973,456	0	0	291,118	291,118	0	129,603	129,603
9		CD-WA / ID / AN	18,485,840	14,292,697	0	0	14,292,697	4,193,143	0	0	4,193,143	0	0	0
		TOTAL ACCOUNT	21,019,088	15,431,768	0	973,456	16,405,224	4,193,143	0	291,118	4,484,261	0	129,603	129,603
		TOTAL	314,859,334	15,838,747	23,799	212,007,509	227,870,055	5,215,052	779,476	55,810,656	61,805,184	406,156	24,777,939	25,184,095

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,035,341)	(59,374,226)	(17,756,230)	(7,904,885)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(813,349)	(628,857)	(184,492)	0
7	282919	CD-AA	(2,593,425)	(1,810,807)	(541,533)	(241,085)
7	283750	CD-AA	6,101	4,260	1,274	567
		Total	(88,436,014)	(61,809,630)	(18,480,981)	(8,145,403)

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-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages 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	4,072,770	4,072,770	0	0	0	0	4,072,770
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	661	661	0	0	0	0	661
7/4	154550 Supply Chain Average Cost Variance	0	0	(162)	(162)	0	0	0	0	(162)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(3)	(3)	0	0	0	0	(3)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	35,663,366	19,000,778	0	54,664,144	35,852,657	18,688,638	(189,291)	312,140	0
TOTAL		35,663,366	19,000,778	4,073,266	58,737,410	35,852,657	18,688,638	(189,291)	312,140	4,073,266

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%	31.734%	27.085%	100.000%
99	Not Allocated						