

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,353,421	8,490,742	5,862,679
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,353,421	8,490,742	5,862,679
E-APL	Electric Net Rate Base	2,634,985,691	1,780,288,442	854,697,249
	RATE OF RETURN	0.545%	0.477%	0.686%

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-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended November 30, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	11-01-2020 thru 11-30-2020	398,131 100.000%	260,197 65.355%	137,934 34.645%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2020 thru 11-30-2020	3,120,648 100.000%	2,371,545 75.995%	749,103 24.005%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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 Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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				
		Direct O & M Accts 500 - 894		13,472,874	0	8,846,024 4,626,850
		Direct O & M Accts 901 - 935		15,818,049	0	10,987,391 4,830,658
		Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061 0
		Total		31,632,984	0	22,175,476 9,457,508
		Percentage		100.000%	0.000%	70.102% 29.898%
		Direct Labor Accts 500 - 894		13,904,342	0	9,448,635 4,455,707
		Direct Labor Accts 901 - 935		1,677,832	0	184,568 1,493,264
		Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823 0
		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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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	10-01-2020 thru 11-30-2020	1,338,785,536	929,960,284	408,825,252	
				100.000%	69.463%	30.537%	
11		Book Depreciation Percent	11-01-2020 thru 11-30-2020	11,300,382	7,562,172	3,738,210	
				100.000%	66.920%	33.080%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended November 30, 2020
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2020 thru 11-30-2020	3,237,326,230 100.000%	2,194,989,126 67.803%	1,042,337,104 32.197%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2020 thru 11-30-2020	282,367,321 100.000%	194,857,428 69.008%	87,509,893 30.992%
14		Net Allocated Schedule M's - AMA Percent	11-01-2020 thru 11-30-2020	-6,651,196 100.000%	-4,537,959 68.228%	-2,113,237 31.772%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	31,581,114	0	31,581,114	20,984,932	0	20,984,932	10,596,182	0
99	442200	Commercial - Firm & Int.	24,455,817	0	24,455,817	17,441,808	0	17,441,808	7,014,009	0
1	442300	Industrial	9,416,109	0	9,416,109	4,890,334	0	4,890,334	4,525,775	0
99	444000	Public Street & Highway Lighting	594,214	0	594,214	365,199	0	365,199	229,015	0
99	448000	Interdepartmental Revenue	115,066	0	115,066	92,539	0	92,539	22,527	0
99	499XXX	Unbilled Revenue	3,758,294	0	3,758,294	1,963,672	0	1,963,672	1,794,622	0
TOTAL SALES TO ULTIMATE CUSTOMERS			69,920,614	0	69,920,614	45,738,484	0	45,738,484	24,182,130	0
1	447XXX	Sales for Resale	0	6,459,491	6,459,491	0	4,240,010	4,240,010	0	2,219,481
TOTAL SALES OF ELECTRICITY			69,920,614	6,459,491	76,380,105	45,738,484	4,240,010	49,978,494	24,182,130	2,219,481
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	4,790	0	4,790	2,341	0	2,341	2,449	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,310	26,310	0	13,772
1	454000	Rent from Electric Property	124,560	38,742	163,302	83,069	25,430	108,499	41,491	13,312
1	454100	Rent from Trnsmission Joint Use	102	0	102	37	0	37	65	0
1	456XXX	Other Electric Revenues	(431,023)	5,020,685	4,589,662	(267,688)	3,295,578	3,027,890	(163,335)	1,725,107
TOTAL OTHER OPERATING REVENUE			(301,571)	5,099,509	4,797,938	(182,241)	3,347,318	3,165,077	(119,330)	1,752,191
TOTAL ELECTRIC REVENUE			69,619,043	11,559,000	81,178,043	45,556,243	7,587,328	53,143,571	24,062,800	3,971,672

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 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	28,577	28,577	0	18,758	18,758	0	9,819
1	501XXX	Fuel	0	2,036,528	2,036,528	0	1,336,777	1,336,777	0	699,751
1	502000	Steam Expense	0	302,754	302,754	0	198,728	198,728	0	104,026
1	505000	Electric Expense	0	80,995	80,995	0	53,165	53,165	0	27,830
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	391,120	391,120	0	256,731	256,731	0	134,389
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	87,255	87,255	0	57,274	57,274	0	29,981
1	511000	Structures	0	77,853	77,853	0	51,103	51,103	0	26,750
1	512000	Boiler Plant	0	1,129,599	1,129,599	0	741,469	741,469	0	388,130
1	513000	Electric Plant	0	322,360	322,360	0	211,597	211,597	0	110,763
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	129,692	129,692	0	85,130	85,130	0	44,562
TOTAL STEAM POWER GENERATION EXP			0	4,586,733	4,586,733	0	3,010,732	3,010,732	0	1,576,001
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	244,683	244,683	0	160,610	160,610	0	84,073
1	536000	Water for Power	0	93,119	93,119	0	61,123	61,123	0	31,996
1	537000	Hydraulic Expense	281,675	376,578	658,253	186,190	247,186	433,376	95,485	129,392
1	538000	Electric Expense	0	495,049	495,049	0	324,950	324,950	0	170,099
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	81,592	81,592	0	53,557	53,557	0	28,035
1	540000	Rent	0	119,619	119,619	0	78,518	78,518	0	41,101
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	43,169	43,169	0	28,336	28,336	0	14,833
1	542000	Structures	0	31,057	31,057	0	20,386	20,386	0	10,671
1	543000	Reservoirs, Dams, & Waterways	0	2,405	2,405	0	1,579	1,579	0	826
1	544000	Electric Plant	0	261,466	261,466	0	171,626	171,626	0	89,840
1	545000	Miscellaneous Hydraulic Plant	0	38,514	38,514	0	25,281	25,281	0	13,233
TOTAL HYDRO POWER GENERATION EXP			706,509	1,787,251	2,493,760	465,051	1,173,152	1,638,203	241,458	614,099
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	48,845	48,845	0	32,062	32,062	0	16,783
1	547XXX	Fuel	0	5,742,349	5,742,349	0	3,769,278	3,769,278	0	1,973,071
1	548000	Generation Expense	0	222,899	222,899	0	146,311	146,311	0	76,588
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	67,841	67,841	0	44,531	44,531	0	23,310
1	550000	Rent	0	6,351	6,351	0	4,169	4,169	0	2,182
MAINTENANCE										
1	551000	Supervision & Engineering	0	58,309	58,309	0	38,274	38,274	0	20,035
1	552000	Structures	0	5,233	5,233	0	3,435	3,435	0	1,798
1	553000	Generating & Electric Equipment	0	264,205	264,205	0	173,424	173,424	0	90,781
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	58,518	58,518	0	38,411	38,411	0	20,107
TOTAL OTHER POWER GENERATION EXP			0	6,474,550	6,474,550	0	4,249,895	4,249,895	0	2,224,655

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	890,722	11,777,249	12,667,971	0	7,730,586	7,730,586	890,722	4,046,663	
1	556000	System Control & Load Dispatching	0	57,271	57,271	0	37,593	37,593	0	19,678	
E-557	557XXX	Other Expense	152,397	3,519,480	3,671,877	257,588	2,310,186	2,567,774	(105,191)	1,209,294	
TOTAL OTHER POWER SUPPLY EXPENSE			1,043,119	15,354,000	16,397,119	257,588	10,078,365	10,335,953	785,531	5,275,635	
TOTAL PRODUCTION OPERATING EXP			1,749,628	28,202,534	29,952,162	722,639	18,512,144	19,234,783	1,026,989	9,690,390	
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	63,405	63,405	0	41,619	41,619	0	21,786	
1	561000	Load Dispatching	0	262,590	262,590	0	172,364	172,364	0	90,226	
1	562000	Station Expense	0	19,511	19,511	0	12,807	12,807	0	6,704	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	21,004	21,004	0	13,787	13,787	0	7,217	
1	565XXX	Transmission of Electricity by Others	0	1,356,670	1,356,670	0	890,518	890,518	0	466,152	
1	566000	Miscellaneous Transmission Expense	0	322,293	322,293	0	211,553	211,553	0	110,740	
1	567000	Rent	0	76,379	76,379	0	50,135	50,135	0	26,244	
MAINTENANCE											
1	568000	Supervision & Engineering	0	31,257	31,257	0	20,517	20,517	0	10,740	
1	569000	Structures	0	5,935	5,935	0	3,896	3,896	0	2,039	
1	570000	Station Equipment	0	31,056	31,056	0	20,385	20,385	0	10,671	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	2,057	136,583	138,640	(62)	89,653	89,591	2,119	46,930	
1	572000	Underground Lines	3,647	5	3,652	3,647	3	3,650	0	2	
1	573000	Service Miscellaneous	0	4,328	4,328	0	2,841	2,841	0	1,487	
TOTAL TRANSMISSION OPERATING EXP			5,704	2,331,016	2,336,720	3,585	1,530,078	1,533,663	2,119	800,938	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 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	1,305,684	2,345,610	3,651,294	948,942	1,539,658	2,488,600	356,742	805,952
E-DEPX		Depreciation Expense-Transmission	125,503	1,361,981	1,487,484	42,698	894,004	936,702	82,805	467,977
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,148	95,148	0	62,455	62,455	0	32,693
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	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	8,254	0	8,254	2,645	0	2,645	5,609	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	6,078	0	6,078	6,078	0	6,078	0	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	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	2,727	2,727	0	1,790	1,790	0	937
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	(15,794)	0	(15,794)	0	0	0	(15,794)	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	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	12,676	0	12,676	12,676	0	12,676	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,296	0	18,296	12,859	0	12,859	5,437	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	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(312,753)	0	(312,753)	(146,148)	0	(146,148)	(166,605)	0
99	407434	EIM Deferred O&M	(17,380)	0	(17,380)	0	0	0	(17,380)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,300,360)	0	(1,300,360)	(886,918)	0	(886,918)	(413,442)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(314,189)	0	(314,189)	0	0	0	(314,189)	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	(5,908)	0	(5,908)	(5,908)	0	(5,908)	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
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	2,261,937	2,261,937	0	1,484,736	1,484,736	0	777,201
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(695,179)	6,157,042	5,461,863	(219,509)	4,041,482	3,821,973	(475,670)	2,115,560
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,060,153	36,690,592	37,750,745	506,715	24,083,704	24,590,419	553,438	12,606,888

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
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	98,362	262,202	360,564	62,682	199,260	261,942	35,680	62,942
3	582000	Station Expense	44,148	2,428	46,576	27,955	1,845	29,800	16,193	583
3	583000	Overhead Line Expense	177,403	75,917	253,320	126,616	57,693	184,309	50,787	18,224
3	584000	Underground Line Expense	127,575	0	127,575	79,672	0	79,672	47,903	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0
3	586000	Meter Expense	139,131	7,107	146,238	117,905	5,401	123,306	21,226	1,706
3	587000	Customer Installations Expense	40,999	10,753	51,752	25,036	8,172	33,208	15,963	2,581
3	588000	Miscellaneous Distribution Expense	203,752	226,818	430,570	138,400	172,370	310,770	65,352	54,448
3	589000	Rent	3	27,361	27,364	3	20,793	20,796	0	6,568
		MAINTENANCE:								
3	590000	Supervision & Engineering	109,795	70,748	180,543	68,090	53,765	121,855	41,705	16,983
3	591000	Structures	26,795	913	27,708	9,103	694	9,797	17,692	219
3	592000	Station Equipment	38,337	(21,986)	16,351	35,060	(16,708)	18,352	3,277	(5,278)
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,987,696	(3)	1,987,693	1,591,952	(2)	1,591,950	395,744	(1)
3	594000	Underground Lines	62,889	0	62,889	43,202	0	43,202	19,687	0
3	595000	Line Transformers	20,438	0	20,438	13,832	0	13,832	6,606	0
3	596000	Street Light & Signal System Maintenance Exp	15,995	0	15,995	13,183	0	13,183	2,812	0
3	597000	Meters	3,283	0	3,283	2,403	0	2,403	880	0
3	598000	Miscellaneous Distribution Expense	24,047	28,002	52,049	16,451	21,280	37,731	7,596	6,722
		TOTAL DISTRIBUTION OPERATING EXP	3,120,648	690,260	3,810,908	2,371,545	524,563	2,896,108	749,103	165,697
E-DEPX		Depreciation Expense-Distribution	4,287,232	8,195	4,295,427	2,822,431	6,228	2,828,659	1,464,801	1,967
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	6,452	0	6,452	6,452	0	6,452	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,748,452	0	3,748,452	3,167,326	0	3,167,326	581,126	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,042,136	8,195	8,050,331	5,996,209	6,228	6,002,437	2,045,927	1,967
		TOTAL DISTRIBUTION EXPENSES	11,162,784	698,455	11,861,239	8,367,754	530,791	8,898,545	2,795,030	167,664

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	17,198	17,198	0	11,240	11,240	0	5,958
2	902000	Meter Reading Expenses	17,749	13,260	31,009	5,416	8,666	14,082	12,333	4,594
2	903XXX	Customer Records & Collection Expenses	40,323	482,773	523,096	15,525	315,516	331,041	24,798	167,257
2	904000	Uncollectible Accounts	9,660,891	(6,349,410)	3,311,481	7,084,829	(4,149,657)	2,935,172	2,576,062	(2,199,753)
2	905000	Misc Customer Accounts	0	12,052	12,052	0	7,877	7,877	0	4,175
TOTAL CUSTOMER ACCOUNTS EXPENSES			9,718,963	(5,824,127)	3,894,836	7,105,770	(3,806,358)	3,299,412	2,613,193	(2,017,769)
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,916,249	6,116	2,922,365	1,978,718	3,997	1,982,715	937,531	2,119
2	909000	Advertising	913	102,598	103,511	913	67,053	67,966	0	35,545
2	910000	Misc Customer Service & Info Exp	0	74,914	74,914	0	48,960	48,960	0	25,954
TOTAL CUSTOMER SERVICE & INFO EXP			2,917,162	183,628	3,100,790	1,979,631	120,010	2,099,641	937,531	63,618
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	28,501	2,146,568	2,175,069	23,319	1,485,189	1,508,508	5,182	661,379
4	921000	Office Supplies & Expenses	(4,440)	309,357	304,917	(4,440)	214,041	209,601	0	95,316
4	922000	Admin Exp Transferred--Credit	0	(6,338)	(6,338)	0	(4,385)	(4,385)	0	(1,953)
4	923000	Outside Services Employed	14,867	836,423	851,290	12,919	578,713	591,632	1,948	257,710
4	924000	Property Insurance Premium	0	136,053	136,053	0	94,134	94,134	0	41,919
4	925XXX	Injuries and Damages	1,902	365,269	367,171	1,192	252,726	253,918	710	112,543
4	926XXX	Employee Pensions and Benefits	250,281	1,641,332	1,891,613	162,022	1,135,621	1,297,643	88,259	505,711
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	196,875	295,937	492,812	117,161	194,253	311,414	79,714	101,684
4	930000	Miscellaneous General Expenses	7,861	333,330	341,191	7,263	230,628	237,891	598	102,702
4	931000	Rents	350	64,578	64,928	0	44,681	44,681	350	19,897
4	935000	Maintenance of General Plant	149,538	924,787	1,074,325	108,559	639,851	748,410	40,979	284,936
TOTAL ADMIN & GEN OPERATING EXP			645,835	7,047,296	7,693,131	427,995	4,865,452	5,293,447	217,840	2,181,844

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 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	295,026	1,562,899	1,857,925	224,212	1,081,354	1,305,566	70,814	481,545
E-AMTX		Amortization Expense-General Plant - 303000	0	24,770	24,770	0	17,116	17,116	0	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	287,082	2,418,185	2,705,267	287,087	1,673,118	1,960,205	(5)	745,067
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	37,419	37,419	0	25,890	25,890	0	11,529
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	18,958	94,375	113,333	15,290	63,989	79,279	3,668	30,386
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	63,217	0	63,217	63,217	0	63,217	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(813,721)	0	(813,721)	(813,721)	0	(813,721)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(3,224,648)	0	(3,224,648)	(2,799,504)	0	(2,799,504)	(425,144)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(409,573)	0	(409,573)	(409,573)	0	(409,573)	0	0
E-OTX		Taxes Other Than FIT--A&G	75,578	445,545	521,123	50,674	308,268	358,942	24,904	137,277
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,624,165)	4,583,193	959,028	(3,317,735)	3,169,735	(148,000)	(306,430)	1,413,458
		TOTAL ADMIN & GENERAL EXPENSES	(2,978,330)	11,630,489	8,652,159	(2,889,740)	8,035,187	5,145,447	(88,590)	3,595,302
		TOTAL EXPENSES BEFORE FIT	21,880,732	43,379,037	65,259,769	15,070,130	28,963,334	44,033,464	6,810,602	14,415,703
		NET OPERATING INCOME (LOSS) BEFORE FIT			15,918,274			9,110,107		
E-FIT		FEDERAL INCOME TAX			1,499,634			523,202		
E-FIT		DEFERRED FEDERAL INCOME TAX			105,618			122,681		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			14,353,421			8,490,742		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.355%	34.645%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.995%	24.005%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	10,596,182
99	442200	Commercial - Firm & Int.	7,014,009
1	442300	Industrial	4,525,775
99	444000	Public Street & Highway Lighting	229,015
99	448000	Interdepartmental Revenue	22,527
99	499XXX	Unbilled Revenue	1,794,622
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,182,130</u>
1	447XXX	Sales for Resale	2,219,481
		TOTAL SALES OF ELECTRICITY	<u>26,401,611</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	2,449
1	453000	Sales of Water & Water Power	13,772
1	454000	Rent from Electric Property	54,803
1	454100	Rent from Trnsmission Joint Use	65
1	456XXX	Other Electric Revenues	1,561,772
		TOTAL OTHER OPERATING REVENUE	<u>1,632,861</u>
		TOTAL ELECTRIC REVENUE	<u>28,034,472</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	9,819
1	501XXX	Fuel	699,751
1	502000	Steam Expense	104,026
1	505000	Electric Expense	27,830
1	506XXX	Miscellaneous Steam Power Generation Op Exp	134,389
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	29,981
1	511000	Structures	26,750
1	512000	Boiler Plant	388,130
1	513000	Electric Plant	110,763
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	44,562
		TOTAL STEAM POWER GENERATION EXP	<u>1,576,001</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	84,073
1	536000	Water for Power	31,996
1	537000	Hydraulic Expense	224,877
1	538000	Electric Expense	170,099
1	539000	Miscellaneous Hydraulic Power Generation Exp	28,035
1	540000	Rent	41,101
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	14,833
1	542000	Structures	10,671
1	543000	Reservoirs, Dams, & Waterways	826
1	544000	Electric Plant	89,840
1	545000	Miscellaneous Hydraulic Plant	13,233
		TOTAL HYDRO POWER GENERATION EXP	<u>855,557</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	16,783
1	547XXX	Fuel	1,973,071
1	548000	Generation Expense	76,588
1	549XXX	Miscellaneous Other Power Generation Op Exp	23,310
1	550000	Rent	2,182
		MAINTENANCE	
1	551000	Supervision & Engineering	20,035
1	552000	Structures	1,798
1	553000	Generating & Electric Equipment	90,781
1	554XXX	Miscellaneous Other Power Generation Maint Exp	20,107
		TOTAL OTHER POWER GENERATION EXP	<u>2,224,655</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,937,385
1	556000	System Control & Load Dispatching	19,678
E-557	557XXX	Other Expense	1,104,103
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,061,166</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,717,379</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	21,786
1	561000	Load Dispatching	90,226
1	562000	Station Expense	6,704
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	7,217
1	565XXX	Transmission of Electricity by Others	466,152
1	566000	Miscellaneous Transmission Expense	110,740
1	567000	Rent	26,244
		MAINTENANCE	
1	568000	Supervision & Engineering	10,740
1	569000	Structures	2,039
1	570000	Station Equipment	10,671
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	49,049
1	572000	Underground Lines	2
1	573000	Service Miscellaneous	1,487
		TOTAL TRANSMISSION OPERATING EXP	<u>803,057</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,162,694
E-DEPX		Depreciation Expense-Transmission	550,782
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,693
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
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	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,437
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(166,605)
99	407434	EIM Deferred O&M	(17,380)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(413,442)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(314,189)
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	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	777,201
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,639,890
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,160,326

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	98,622
3	582000	Station Expense	16,776
3	583000	Overhead Line Expense	69,011
3	584000	Underground Line Expense	47,903
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	22,932
3	587000	Customer Installations Expense	18,544
3	588000	Miscellaneous Distribution Expense	119,800
3	589000	Rent	6,568
		MAINTENANCE:	
3	590000	Supervision & Engineering	58,688
3	591000	Structures	17,911
3	592000	Station Equipment	(2,001)
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	395,743
3	594000	Underground Lines	19,687
3	595000	Line Transformers	6,606
3	596000	Street Light & Signal System Maintenance Exp	2,812
3	597000	Meters	880
3	598000	Miscellaneous Distribution Expense	14,318
		TOTAL DISTRIBUTION OPERATING EXP	914,800
E-DEPX		Depreciation Expense-Distribution	1,466,768
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	581,126
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,047,894
		TOTAL DISTRIBUTION EXPENSES	2,962,694

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended November 30, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	5,958
2	902000	Meter Reading Expenses	16,927
2	903XXX	Customer Records & Collection Expenses	192,055
2	904000	Uncollectible Accounts	376,309
2	905000	Misc Customer Accounts	4,175
		TOTAL CUSTOMER ACCOUNTS EXPENSES	595,424
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	939,650
2	909000	Advertising	35,545
2	910000	Misc Customer Service & Info Exp	25,954
		TOTAL CUSTOMER SERVICE & INFO EXP	1,001,149
		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	666,561
4	921000	Office Supplies & Expenses	95,316
4	922000	Admin Exp Transferred--Credit	(1,953)
4	923000	Outside Services Employed	259,658
4	924000	Property Insurance Premium	41,919
4	925XXX	Injuries and Damages	113,253
4	926XXX	Employee Pensions and Benefits	593,970
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	181,398
4	930000	Miscellaneous General Expenses	103,300
4	931000	Rents	20,247
4	935000	Maintenance of General Plant	325,915
		TOTAL ADMIN & GEN OPERATING EXP	2,399,684

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	552,359
E-AMTX		Amortization Expense-General Plant - 303000	7,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	745,062
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,529
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	34,054
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(425,144)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	162,181
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,107,028</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,506,712</u>
		TOTAL EXPENSES BEFORE FIT	<u>21,226,305</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	6,808,167
E-FIT		FEDERAL INCOME TAX	976,432
E-FIT		DEFERRED FEDERAL INCOME TAX	(17,063)
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>5,862,679</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	2,900	42,949	45,849	2,500	28,192	30,692	400	14,757	15,157
1	456010	Other Electric Rev-Financial	0	(899,797)	(899,797)	0	(590,627)	(590,627)	0	(309,170)	(309,170)
1	456015	Other Electric Rev-CT Fuel Sales	0	55,678	55,678	0	36,547	36,547	0	19,131	19,131
1	456016	Other Electric Rev-Resource Opt	0	328,875	328,875	0	215,874	215,874	0	113,001	113,001
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	12,451	12,451	0	8,173	8,173	0	4,278	4,278
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(11,551)	100,000	88,449	0	65,640	65,640	(11,551)	34,360	22,809
1	456050	Other Electric Rev-Attachment Fees	61,104	0	61,104	10,767	0	10,767	50,337	0	50,337
1	456100	Transmission Revenue of Others	0	646,298	646,298	0	424,230	424,230	0	222,068	222,068
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	211,164	211,164	0	138,608	138,608	0	72,556	72,556
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	(1,095,263)	0	(1,095,263)	(736,260)	0	(736,260)	(359,003)	0	(359,003)
1	456329	Amortization Res Decoupling Deferral	(571,239)	0	(571,239)	(537,894)	0	(537,894)	(33,345)	0	(33,345)
1	456338	Non-res Decoupling Deferred Rev	1,681,199	0	1,681,199	1,514,938	0	1,514,938	166,261	0	166,261
1	456339	Amortization Non-res Decoupling	(541,291)	0	(541,291)	(531,261)	0	(531,261)	(10,030)	0	(10,030)
1	456380	Other Electric Revenue-Clearwater	28,363	0	28,363	0	0	0	28,363	0	28,363
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	4,300,317	4,300,317	0	2,822,728	2,822,728	0	1,477,589	1,477,589
TOTAL ACCOUNT 456			(431,022)	5,020,686	4,589,664	(267,687)	3,295,579	3,027,892	(163,335)	1,725,107	1,561,772

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended November 30, 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	11,454,575	11,454,575	0	7,518,783	7,518,783	0	3,935,792	3,935,792
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	65,314	65,314	0	42,872	42,872	0	22,442	22,442
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	890,722	0	890,722	0	0	0	890,722	0	890,722
1	555550	Non Monetary - Exchange Power	0	(46,004)	(46,004)	0	(30,197)	(30,197)	0	(15,807)	(15,807)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	92,200	92,200	0	60,520	60,520	0	31,680	31,680
1	555710	Intercompany Purchase	0	211,164	211,164	0	138,608	138,608	0	72,556	72,556
TOTAL ACCOUNT 555			890,722	11,777,249	12,667,971	0	7,730,586	7,730,586	890,722	4,046,663	4,937,385

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended November 30, 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	1,698	471,519	473,217	1,698	309,505	311,203	0	162,014	162,014
1	557010	Other Power Supply Expense - Financial	0	(2,490,000)	(2,490,000)	0	(1,634,436)	(1,634,436)	0	(855,564)	(855,564)
1	557018	Merchandise Processing Fee	0	3,986	3,986	0	2,616	2,616	0	1,370	1,370
1	557150	Fuel - Economic Dispatch	0	367,875	367,875	0	241,473	241,473	0	126,402	126,402
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(97,864)	0	(97,864)	(100,918)	0	(100,918)	3,054	0	3,054
1	557165	Other Resource Costs-CAISO Charges	0	9,662	9,662	0	6,342	6,342	0	3,320	3,320
1	557170	Broker Fees - Power	0	23,292	23,292	0	15,289	15,289	0	8,003	8,003
1	557171	REC Broker Fees	0	8,315	8,315	0	5,458	5,458	0	2,857	2,857
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	2,017,389	0	2,017,389	2,017,389	0	2,017,389	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	(1,777,028)	0	(1,777,028)	(1,777,028)	0	(1,777,028)	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	210,704	0	210,704	210,704	0	210,704	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(135,715)	0	(135,715)	(135,715)	0	(135,715)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(171,557)	0	(171,557)	0	0	0	(171,557)	0	(171,557)
99	557390	Idaho PCA Amortization	36,547	0	36,547	0	0	0	36,547	0	36,547
1	557395	Optional Renewable Power Expense Offset	0	18	18	0	12	12	0	6	6
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,124,813	5,124,813	0	3,363,927	3,363,927	0	1,760,886	1,760,886
TOTAL ACCOUNT 557			152,397	3,519,480	3,671,877	257,588	2,310,186	2,567,774	(105,191)	1,209,294	1,104,103

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended November 30, 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	12,528	6,116	18,644	6,816	3,997	10,813	5,712	2,119	7,831
99	908600	Public Purpose Tariff Rider Expense Offset	2,753,336	0	2,753,336	1,902,686	0	1,902,686	850,650	0	850,650
99	908610	Limited Income Tax Refund Program	(27,638)	0	(27,638)	(27,638)	0	(27,638)	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	178,023	0	178,023	96,854	0	96,854	81,169	0	81,169
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,916,249	6,116	2,922,365	1,978,718	3,997	1,982,715	937,531	2,119	939,650

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.08%	54.08%
2	Cost of Debt		4.860%	4.864%
	Total Weighted Cost		2.628%	2.630%
E-APL	Net Rate Base	2,634,985,691	1,780,288,442	854,697,249
	Interest Deduction for FIT Calculation	69,264,518	46,785,980	22,478,538
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended November 30, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	81,178,043	53,143,571	28,034,472
E-OPS	Less: Operating & Maintenance Expense	50,788,547	34,357,054	16,431,493
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,939,710	4,665,406	3,274,304
E-OTX	Less: Taxes Other than FIT	6,531,512	5,011,004	1,520,508
	Net Operating Income Before FIT	15,918,274	9,110,107	6,808,167
E-INT	Less: Monthly Interest Expense	5,772,044	3,898,832	1,873,212
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,583)	0	(2,583)
E-SCM	Plus: Schedule M Adjustments	(3,002,533)	(2,719,838)	(282,695)
	Taxable Net Operating Income	7,141,114	2,491,437	4,649,677
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,499,634	523,202	976,432
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,499,634	523,202	976,432
E-DTE	Deferred FIT	105,618	122,681	(17,063)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	1,564,853	619,365	945,488

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended November 30, 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		6,306,978	7,854,206	14,161,184	4,331,821	5,299,823	9,631,644	1,975,157	2,554,383	4,529,540
12	997001 Contributions In Aid of Construction		0	439,419	439,419	0	297,939	297,939	0	141,480	141,480
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual		0	52,554	52,554	0	35,633	35,633	0	16,921	16,921
99	997007 Idaho PCA		(135,010)	0	(135,010)	0	0	0	(135,010)	0	(135,010)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	78,250	78,250	0	53,056	53,056	0	25,194	25,194
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		1,308,994	0	1,308,994	722,480	0	722,480	586,514	0	586,514
12	997020 FAS87 Current Pension Accrual		0	763,275	763,275	0	517,523	517,523	0	245,752	245,752
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	1,188,214	1,188,214	0	805,645	805,645	0	382,569	382,569
99	997031 Decoupling Mechanism		526,595	0	526,595	290,478	0	290,478	236,117	0	236,117
12	997032 Interest Rate Swaps		0	253,442	253,442	0	171,841	171,841	0	81,601	81,601
99	997033 BPA Residential Exchange		(133,460)	0	(133,460)	(94,757)	0	(94,757)	(38,703)	0	(38,703)
99	997034 Montana Hydro Settlement		424,834	0	424,834	278,861	0	278,861	145,973	0	145,973
99	997035 Leases		0	38,583	38,583	0	26,695	26,695	0	11,888	11,888
99	997043 Washington Deferred Power Costs		240,361	0	240,361	240,361	0	240,361	0	0	0
12	997044 Non-Monetary Power Costs		0	(46,004)	(46,004)	0	(31,192)	(31,192)	0	(14,812)	(14,812)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	(354,766)	(354,766)	0	(240,542)	(240,542)	0	(114,224)	(114,224)
12	997049 Tax Depreciation		0	(14,615,816)	(14,615,816)	0	(9,909,962)	(9,909,962)	0	(4,705,854)	(4,705,854)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,078	0	6,078	6,078	0	6,078	0	0	0
99	997059 Spokane River Relicensing PME		3,860	0	3,860	3,860	0	3,860	0	0	0
12	997061 CDA Fund Settlement		0	33,333	33,333	0	22,601	22,601	0	10,732	10,732
12	997063 CDA Lake Settlement		12,676	73,674	86,350	12,676	49,953	62,629	0	23,721	23,721
99	997065 Amortization - Unbilled Revenue Add-Ins		(80,771)	0	(80,771)	(108,712)	0	(108,712)	27,941	0	27,941
12	997072 CDA Fund Settlement-Prepayment		0	166,667	166,667	0	109,400	109,400	0	57,267	57,267
12	997080 Book Transportation Depreciation		0	(551,494)	(551,494)	0	(373,929)	(373,929)	0	(177,565)	(177,565)
12	997081 Deferred Compensation		0	(129,978)	(129,978)	0	(88,129)	(88,129)	0	(41,849)	(41,849)
4	997082 Meal Disallowances		0	27,844	27,844	0	19,265	19,265	0	8,579	8,579
12	997083 Paid Time Off		0	187,697	187,697	0	127,264	127,264	0	60,433	60,433
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(329,983)	0	(329,983)	0	0	0	(329,983)	0	(329,983)
99	997095 WA REC Deferral		74,989	0	74,989	74,989	0	74,989	0	0	0
12	997096 CDA Settlement Costs		0	2,727	2,727	0	1,849	1,849	0	878	878
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(10,802)	(10,802)	0	(7,324)	(7,324)	0	(3,478)	(3,478)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(2,700,000)	(2,700,000)	0	(1,830,681)	(1,830,681)	0	(869,319)	(869,319)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(750,504)	0	(750,504)	(750,504)	0	(750,504)	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-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(608,693)	0	(608,693)	(377,011)	0	(377,011)	(231,682)	0	(231,682)
99	997119	AFUDC Tax CPI	0	593,345	593,345	0	402,306	402,306	0	191,039	191,039
99	997120	Transportation Tax Disallowance	0	4,436	4,436	0	3,008	3,008	0	1,428	1,428
99	997123	EIM Deferred O&M	(17,380)	0	(17,380)	0	0	0	(17,380)	0	(17,380)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	(3,224,648)	0	(3,224,648)	(2,799,504)	0	(2,799,504)	(425,144)	0	(425,144)
		TOTAL SCHEDULE M ADJUSTMENTS	3,648,661	(6,651,194)	(3,002,533)	1,818,120	(4,537,958)	(2,719,838)	1,830,541	(2,113,236)	(282,695)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.803%	32.197%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	1,448,345	1,448,345	0	982,021	982,021	0	466,324	466,324
99	410100	Deferred Federal Income Tax Expense - Washin	(811,944)	0	(811,944)	(811,944)	0	(811,944)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(472,274)	0	(472,274)	0	0	0	(472,274)	0	(472,274)
	410100	Total	(1,284,218)	1,448,345	164,127	(811,944)	982,021	170,077	(472,274)	466,324	(5,950)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(16,289)	(16,289)	0	(11,044)	(11,044)	0	(5,245)	(5,245)
99	411100	Deferred Federal Income Tax Expense - Washin	(36,352)	0	(36,352)	(36,352)	0	(36,352)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(5,868)	0	(5,868)	0	0	0	(5,868)	0	(5,868)
	411100	Total	(42,220)	(16,289)	(58,509)	(36,352)	(11,044)	(47,396)	(5,868)	(5,245)	(11,113)
Total Deferred Federal Income Tax Expense			(1,326,438)	1,432,056	105,618	(848,296)	970,977	122,681	(478,142)	461,079	(17,063)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.803%	32.197%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended November 30, 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	(4,720)	(4,720)	0	(3,098)	(3,098)	0	(1,622)	(1,622)
1	408140	State Kwh Generation Tax	0	96,188	96,188	0	63,138	63,138	0	33,050	33,050
1	408150	R&P Property Tax--Production	0	1,605,359	1,605,359	0	1,053,758	1,053,758	0	551,601	551,601
1	408180	R&P Property Tax--Transmission	0	565,110	565,110	0	370,938	370,938	0	194,172	194,172
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	2,261,937	2,261,937	0	1,484,736	1,484,736	0	777,201	777,201
DISTRIBUTION											
99	408110	State Excise Tax	1,021,813	0	1,021,813	1,021,813	0	1,021,813	0	0	0
99	408120	Municipal Occupation & License Tax	1,777,641	0	1,777,641	1,489,896	0	1,489,896	287,745	0	287,745
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	951,581	0	951,581	655,617	0	655,617	295,964	0	295,964
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,583)	0	(2,583)	0	0	0	(2,583)	0	(2,583)
TOTAL DISTRIBUTION			3,748,452	0	3,748,452	3,167,326	0	3,167,326	581,126	0	581,126
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	75,578	445,545	521,123	50,674	308,268	358,942	24,904	137,277	162,181
TOTAL A&G			75,578	445,545	521,123	50,674	308,268	358,942	24,904	137,277	162,181
TOTAL TAXES OTHER THAN FIT			3,824,030	2,707,482	6,531,512	3,218,000	1,793,004	5,011,004	606,030	914,478	1,520,508

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended November 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
1	182324	CDA Lake CDR Fund - Allocated	0	7,775,000	7,775,000	0	5,103,510	5,103,510	0	2,671,490	2,671,490	
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200	
1	182333	CDA Settlement Costs	0	1,085,195	1,085,195	0	712,322	712,322	0	372,873	372,873	
1	182381	CDA Settlement Past Storage	0	29,322,174	29,322,174	0	19,247,075	19,247,075	0	10,075,099	10,075,099	
1	302000	Franchises & Consents	1,509,589	44,049,218	45,558,807	1,509,589	28,913,907	30,423,496	0	15,135,311	15,135,311	
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,950,275	15,269,991	319,716	9,967,559	10,287,275	0	4,982,716	4,982,716	
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	615,018	111,200,533	111,815,551	616,949	76,938,537	77,555,486	(1,931)	34,261,996	34,260,065	
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0	
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,711,388	48,711,388	0	21,691,983	21,691,983	
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	14,040,163	14,040,163	0	6,252,315	6,252,315	
4	303121	Misc Intangible Plant-AMI Software	15,996,107	975,024	16,971,131	15,996,107	674,609	16,670,716	0	300,415	300,415	
		TOTAL INTANGIBLE PLANT	18,440,430	302,053,268	320,493,698	18,442,361	205,621,870	224,064,231	(1,931)	96,431,398	96,429,467	
		STEAM PRODUCTION PLANT:										
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,535,893	2,535,893	0	1,327,442	1,327,442	
1	311XXX	Structures & Improvements	111,512,487	28,682,780	140,195,267	72,875,211	18,827,377	91,702,588	38,637,276	9,855,403	48,492,679	
1	312000	Boiler Plant	146,408,658	46,568,786	192,977,444	95,680,143	30,567,751	126,247,894	50,728,515	16,001,035	66,729,550	
1	313000	Generators	564,716	0	564,716	370,723	0	370,723	193,993	0	193,993	
1	314000	Turbogenerator Units	39,103,815	18,569,790	57,673,605	25,556,033	12,189,210	37,745,243	13,547,782	6,380,580	19,928,362	
1	315000	Accessory Electric Equipment	18,044,999	12,269,804	30,314,803	11,794,178	8,053,899	19,848,077	6,250,821	4,215,905	10,466,726	
1	316000	Miscellaneous Power Plant Equipment	14,648,480	2,475,603	17,124,083	9,574,455	1,624,986	11,199,441	5,074,025	850,617	5,924,642	
		TOTAL STEAM PRODUCTION PLANT	330,283,155	112,430,098	442,713,253	215,850,743	73,799,116	289,649,859	114,432,412	38,630,982	153,063,394	
		HYDRAULIC PRODUCTION PLANT:										
1	330XXX	Land & Land Rights	0	64,899,354	64,899,354	0	42,599,936	42,599,936	0	22,299,418	22,299,418	
1	331XXX	Structures & Improvements	0	96,015,075	96,015,075	0	63,024,295	63,024,295	0	32,990,780	32,990,780	
1	332XXX	Reservoirs, Dams, & Waterways	0	195,817,759	195,817,759	0	128,534,777	128,534,777	0	67,282,982	67,282,982	
1	333000	Waterwheels, Turbines, & Generators	0	234,426,556	234,426,556	0	153,877,591	153,877,591	0	80,548,965	80,548,965	
1	334000	Accessory Electric Equipment	0	74,372,861	74,372,861	0	48,818,346	48,818,346	0	25,554,515	25,554,515	
1	335XXX	Miscellaneous Power Plant Equipment	0	13,045,131	13,045,131	0	8,562,824	8,562,824	0	4,482,307	4,482,307	
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114	
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,226,660	682,226,660	0	447,813,579	447,813,579	0	234,413,081	234,413,081	
		OTHER PRODUCTION PLANT:										
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016	
1	341000	Structures & Improvements	0	17,297,069	17,297,069	0	11,353,796	11,353,796	0	5,943,273	5,943,273	
1	342000	Fuel Holders, Producers, & Accessories	0	21,067,563	21,067,563	0	13,828,748	13,828,748	0	7,238,815	7,238,815	
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133	
1	344000	Generators	0	222,415,460	222,415,460	0	145,993,508	145,993,508	0	76,421,952	76,421,952	
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151	
1	345000	Accessory Electric Equipment	0	22,511,102	22,511,102	0	14,776,287	14,776,287	0	7,734,815	7,734,815	
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411	
1	346000	Miscellaneous Power Plant Equipment	0	1,641,269	1,641,269	0	1,077,329	1,077,329	0	563,940	563,940	
		TOTAL OTHER PRODUCTION PLANT	0	309,550,364	309,550,364	0	203,188,858	203,188,858	0	106,361,506	106,361,506	
		TOTAL PRODUCTION PLANT	330,283,155	1,104,207,122	1,434,490,277	215,850,743	724,801,553	940,652,296	114,432,412	379,405,569	493,837,981	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	30,381,802	31,010,160	410,632	19,942,615	20,353,247	217,726	10,439,187	10,656,913
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	76,518	28,114,024	28,190,542	47,152	18,454,045	18,501,197	29,366	9,659,979	9,689,345
1	353XXX	Station Equipment	12,152,917	286,444,773	298,597,690	7,937,958	188,022,349	195,960,307	4,214,959	98,422,424	102,637,383
1	354000	Towers & Fixtures	16,078,463	1,167,384	17,245,847	10,507,523	766,271	11,273,794	5,570,940	401,113	5,972,053
1	355000	Poles & Fixtures	4,595	296,046,758	296,051,353	2,718	194,325,092	194,327,810	1,877	101,721,666	101,723,543
1	356000	Overhead Conductors & Devices	12,605,898	152,644,761	165,250,659	8,237,598	100,196,021	108,433,619	4,368,300	52,448,740	56,817,040
1	357000	Underground Conduit	0	3,793,457	3,793,457	0	2,490,025	2,490,025	0	1,303,432	1,303,432
1	358000	Underground Conductors & Devices	0	3,142,119	3,142,119	0	2,062,487	2,062,487	0	1,079,632	1,079,632
1	359000	Roads & Trails	78,834	2,052,237	2,131,071	51,518	1,347,088	1,398,606	27,316	705,149	732,465
TOTAL TRANSMISSION PLANT			41,625,583	803,787,315	845,412,898	27,195,099	527,605,993	554,801,092	14,430,484	276,181,322	290,611,806
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	8,610,607	0	8,610,607	7,140,053	0	7,140,053	1,470,554	0	1,470,554
99	360400	Land Easements	3,766,137	0	3,766,137	1,282,508	0	1,282,508	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	34,796,574	0	34,796,574	27,682,657	0	27,682,657	7,113,917	0	7,113,917
3	362000	Station Equipment	153,040,931	3,684,920	156,725,851	101,527,957	2,800,355	104,328,312	51,512,974	884,565	52,397,539
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	457,537,358	0	457,537,358	299,713,786	0	299,713,786	157,823,572	0	157,823,572
99	365000	Overhead Conductors & Devices	295,716,065	0	295,716,065	189,204,217	0	189,204,217	106,511,848	0	106,511,848
99	366000	Underground Conduit	132,461,363	0	132,461,363	87,110,938	0	87,110,938	45,350,425	0	45,350,425
99	367000	Underground Conductors & Devices	230,100,308	0	230,100,308	152,802,169	0	152,802,169	77,298,139	0	77,298,139
99	368000	Line Transformers	292,126,293	0	292,126,293	201,860,534	0	201,860,534	90,265,759	0	90,265,759
99	369XXX	Services	188,867,218	0	188,867,218	124,377,622	0	124,377,622	64,489,596	0	64,489,596
99	371XXX	Installations on Customers' Premises	2,622,972	0	2,622,972	2,622,972	0	2,622,972	0	0	0
99	370XXX	Meters	81,459,177	0	81,459,177	57,550,689	0	57,550,689	23,908,488	0	23,908,488
99	373XXX	Street Light & Signal Systems	69,048,887	0	69,048,887	44,731,761	0	44,731,761	24,317,126	0	24,317,126
TOTAL DISTRIBUTION PLANT			1,952,988,722	3,684,920	1,956,673,642	1,300,074,845	2,800,355	1,302,875,200	652,913,877	884,565	653,798,442
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,863,931	10,372,958	808,699	6,132,865	6,941,564	700,328	2,731,066	3,431,394
4	390XXX	Structures & Improvements	19,153,000	104,750,984	123,903,984	10,522,624	72,476,158	82,998,782	8,630,376	32,274,826	40,905,202
4	391XXX	Office Furniture & Equipment	4,537,747	56,192,328	60,730,075	4,500,220	38,878,910	43,379,130	37,527	17,313,418	17,350,945
4	392XXX	Transportation Equipment	37,381,924	25,414,415	62,796,339	25,994,851	17,583,980	43,578,831	11,387,073	7,830,435	19,217,508
4	393000	Stores Equipment	473,587	3,765,830	4,239,417	276,940	2,605,540	2,882,480	196,647	1,160,290	1,356,937
4	394000	Tools, Shop & Garage Equipment	1,774,255	15,080,907	16,855,162	809,799	10,434,329	11,244,128	964,456	4,646,578	5,611,034
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	349,513	2,705,670	3,055,183	335,933	1,872,026	2,207,959	13,580	833,644	847,224
4	396XXX	Power Operated Equipment	23,352,458	9,101,260	32,453,718	14,070,699	6,297,071	20,367,770	9,281,759	2,804,189	12,085,948
4	397XXX	Communications Equipment	29,807,753	81,825,542	111,633,295	20,809,751	56,614,274	77,424,025	8,998,002	25,211,268	34,209,270
4	398000	Miscellaneous Equipment	13,474	749,540	763,014	0	518,599	518,599	13,474	230,941	244,415
TOTAL GENERAL PLANT			118,352,738	308,567,212	426,919,950	78,129,516	213,494,568	291,624,084	40,223,222	95,072,644	135,295,866
TOTAL PLANT IN SERVICE			2,461,690,628	2,522,299,837	4,983,990,465	1,639,692,564	1,674,324,339	3,314,016,903	821,998,064	847,975,498	1,669,973,562

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(254,773,143)	(72,903,781)	(327,676,924)	(165,891,758)	(47,854,042)	(213,745,800)	(88,881,385)	(25,049,739)	(113,931,124)
E-ADEP		Hydro Production Plant	0	(155,952,541)	(155,952,541)	0	(102,367,248)	(102,367,248)	0	(53,585,293)	(53,585,293)
E-ADEP		Other Production Plant	0	(147,814,406)	(147,814,406)	0	(97,025,376)	(97,025,376)	0	(50,789,030)	(50,789,030)
E-ADEP		Transmission Plant	(25,139,746)	(213,856,555)	(238,996,301)	(15,667,323)	(140,375,443)	(156,042,766)	(9,472,423)	(73,481,112)	(82,953,535)
E-ADEP		Distribution Plant	(617,572,396)	(315,710)	(617,888,106)	(372,674,992)	(239,924)	(372,914,916)	(244,897,404)	(75,786)	(244,973,190)
E-ADEP		General Plant	(44,423,409)	(100,129,220)	(144,552,629)	(27,488,250)	(69,278,406)	(96,766,656)	(16,935,159)	(30,850,814)	(47,785,973)
		TOTAL ACCUMULATED DEPRECIATION	(941,908,694)	(690,972,213)	(1,632,880,907)	(581,722,323)	(457,140,439)	(1,038,862,762)	(360,186,371)	(233,831,774)	(594,018,145)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,971,533)	(15,971,533)	0	(10,483,714)	(10,483,714)	0	(5,487,819)	(5,487,819)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(265,394)	0	(265,394)	(265,394)	0	(265,394)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,998,790)	(2,998,790)	0	(2,071,410)	(2,071,410)	0	(927,380)	(927,380)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(6,256,147)	(88,024,672)	(94,280,819)	(6,256,518)	(60,903,391)	(67,159,909)	371	(27,121,281)	(27,120,910)
E-AAAMT		General Plant - 390200, 396200	0	(266,788)	(266,788)	0	(184,588)	(184,588)	0	(82,200)	(82,200)
		TOTAL ACCUMULATED AMORTIZATION	(6,521,541)	(107,261,783)	(113,783,324)	(6,521,912)	(73,643,103)	(80,165,015)	371	(33,618,680)	(33,618,309)
		TOTAL ACCUMULATED DEPR/AMORT	(948,430,235)	(798,233,996)	(1,746,664,231)	(588,244,235)	(530,783,542)	(1,119,027,777)	(360,186,000)	(267,450,454)	(627,636,454)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,513,260,393	1,724,065,841	3,237,326,234	1,051,448,329	1,143,540,797	2,194,989,126	461,812,064	580,525,044	1,042,337,108
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	158,280	158,280	0	103,895	103,895	0	54,385	54,385
12		ADFIT - Electric Plant In Service (282900)	0	(594,549,175)	(594,549,175)	0	(403,122,177)	(403,122,177)	0	(191,426,998)	(191,426,998)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,747,609)	(59,747,609)	0	(41,338,773)	(41,338,773)	0	(18,408,836)	(18,408,836)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,158,142)	(2,158,142)	0	(1,493,197)	(1,493,197)	0	(664,945)	(664,945)
4		ADFIT - Common Plant (283750 from C-DTX)	0	28,570	28,570	0	19,767	19,767	0	8,803	8,803
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,157,657)	(6,157,657)	0	(4,041,886)	(4,041,886)	0	(2,115,771)	(2,115,771)
1		ADFIT - CDA Settlement Costs (283333)	0	262,121	262,121	0	172,056	172,056	0	90,065	90,065
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,041,427)	(1,041,427)	0	(706,119)	(706,119)	0	(335,308)	(335,308)
		TOTAL ACCUMULATED DFIT	0	(663,205,039)	(663,205,039)	0	(450,406,434)	(450,406,434)	0	(212,798,605)	(212,798,605)
		NET ELECTRIC UTILITY PLANT	1,513,260,393	1,060,860,802	2,574,121,195	1,051,448,329	693,134,363	1,744,582,692	461,812,064	367,726,439	829,538,503

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.995%	24.005%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.803%	32.197%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	1,513,260,393	1,060,860,802	2,574,121,195	#####	693,134,363	1,744,582,692	461,812,064	367,726,439	829,538,503	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,633,859	31,779,367	38,413,226	5,257,061	21,987,826	27,244,887	1,376,798	9,791,541	11,168,339	
4	Accumulated Amortization - AFUDC (182318)	(1,069,178)	(4,649,851)	(5,719,029)	(830,332)	(3,217,185)	(4,047,517)	(238,846)	(1,432,666)	(1,671,512)	
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)	(3,355,213)	0	(3,355,213)	(1,075,288)	0	(1,075,288)	(2,279,925)	0	(2,279,925)	
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)	1,977,780	0	1,977,780	0	0	0	1,977,780	0	1,977,780	
99	ADFIT - Boulder Park Disallowed (190040)	130,666	0	130,666	0	0	0	130,666	0	130,666	
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)	6,338	0	6,338	6,338	0	6,338	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(1,332)	0	(1,332)	(1,332)	0	(1,332)	0	0	0	
99	CDA CDR Fund - Direct (182324)	461	0	461	461	0	461	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	3,039	0	3,039	3,039	0	3,039	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	(573)	0	(573)	(576)	0	(576)	3	0	3	
99	Spokane River PM&Es (182323)	1,930	0	1,930	1,930	0	1,930	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	(420)	0	(420)	(420)	0	(420)	0	0	0	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,455,539)	0	(2,455,539)	(837,747)	0	(837,747)	(1,617,792)	0	(1,617,792)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,701,415)	0	(15,701,415)	(10,449,743)	0	(10,449,743)	(5,251,672)	0	(5,251,672)	
99	Colstrip-Regulatory Asset (182327)	7,517,386	0	7,517,386	3,800,474	0	3,800,474	3,716,912	0	3,716,912	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,811,589	0	2,811,589	2,100,556	0	2,100,556	711,033	0	711,033	
99	Colstrip Reg Asset ADFIT (283376)	(1,121,884)	0	(1,121,884)	(733,151)	0	(733,151)	(388,733)	0	(388,733)	
99	Colstrip ARO (317000P)	16,702,865	0	16,702,865	10,915,323	0	10,915,323	5,787,542	0	5,787,542	
99	Colstrip ARO A/D (317000A)	(1,775,715)	0	(1,775,715)	(1,160,430)	0	(1,160,430)	(615,285)	0	(615,285)	
99	Colstrip ARO Liability (230027)	(17,213,522)	0	(17,213,522)	(11,249,037)	0	(11,249,037)	(5,964,485)	0	(5,964,485)	
99	Colstrip ARO ADFIT (190376)	3,614,840	0	3,614,840	2,362,298	0	2,362,298	1,252,542	0	1,252,542	
99	Colstrip ARO ADFIT (283377)	(3,134,701)	0	(3,134,701)	(2,048,527)	0	(2,048,527)	(1,086,174)	0	(1,086,174)	
99	Customer Deposits (235199)	(1,333,535)	0	(1,333,535)	(1,333,535)	0	(1,333,535)	0	0	0	
C-WKC	Working Capital	62,111,848	0	62,111,848	42,637,338	0	42,637,338	19,474,510	0	19,474,510	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	33,734,980	27,129,516	60,864,496	16,935,109	18,770,641	35,705,750	16,799,871	8,358,875	25,158,746	
	NET RATE BASE	1,546,995,373	1,087,990,318	2,634,985,691	#####	711,905,004	1,780,288,442	478,611,935	376,085,314	854,697,249	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended November 30, 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)	266,681	266,681			266,681	266,681		175,049	175,049		91,632	91,632
	Steam (ED-ID)	356,742	356,742		356,742		356,742				356,742		356,742
	Steam (ED-WA)	948,942	948,942		948,942		948,942	948,942		948,942			948,942
1	Hydro (ED-AN)	1,203,263	1,203,263			1,203,263	1,203,263		789,822	789,822		413,441	413,441
1	Other (ED-AN)	875,666	875,666			875,666	875,666		574,787	574,787		300,879	300,879
Total Electric Production		3,651,294	3,651,294		1,305,684	2,345,610	3,651,294	948,942	1,539,658	2,488,600	356,742	805,952	1,162,694
Electric Transmission													
1	ED-AN	1,361,981	1,361,981			1,361,981	1,361,981		894,004	894,004		467,977	467,977
	ED-ID	82,805	82,805		82,805		82,805				82,805		82,805
	ED-WA	42,698	42,698		42,698		42,698	42,698		42,698			42,698
Total Electric Transmissic		1,487,484	1,487,484		125,503	1,361,981	1,487,484	42,698	894,004	936,702	82,805	467,977	550,782
Electric Distribution													
3	ED-AN	8,195	8,195			8,195	8,195		6,228	6,228		1,967	1,967
	ED-ID	1,464,801	1,464,801		1,464,801		1,464,801				1,464,801		1,464,801
	ED-WA	2,822,431	2,822,431		2,822,431		2,822,431	2,822,431		2,822,431			2,822,431
Total Electric Distribution		4,295,427	4,295,427		4,287,232	8,195	4,295,427	2,822,431	6,228	2,828,659	1,464,801	1,967	1,466,768
Gas Underground Storage													
	GD-AN	54,896		54,896									
	GD-OR	9,937				9,937							
Total Gas Underground St		64,833		54,896		9,937							
Gas Distribution													
	GD-AN	4,783		4,783									
	GD-ID	524,360		524,360									
	GD-WA	1,172,309		1,172,309									
	GD-OR	786,279				786,279							
Total Gas Distribution		2,487,731		1,701,452		786,279							
General Plant													
4	ED-AN	243,812	243,812			243,812	243,812		168,691	168,691		75,121	75,121
	ED-ID	39,814	39,814		39,814		39,814				39,814		39,814
	ED-WA	80,764	80,764		80,764		80,764	80,764		80,764			80,764
7,4	CD-AA	1,831,167	1,278,576	382,366	170,225	1,278,576	1,278,576		884,634	884,634		393,942	393,942
9,4	CD-AN	52,396	40,511	11,885		40,511	40,511		28,029	28,029		12,482	12,482
9	CD-ID	40,095	31,000	9,095		31,000	31,000				31,000		31,000
9	CD-WA	185,532	143,448	42,084		143,448	143,448	143,448		143,448			143,448
8	GD-AA	31,550		21,780	9,770								
	GD-AN	2,634		2,634									
	GD-ID	3,305		3,305									
	GD-WA	91,012		91,012									
	GD-OR	18,173			18,173								
Total General Plant		2,620,254	1,857,925	564,161	198,168	295,026	1,562,899	1,857,925	224,212	1,081,354	1,305,566	70,814	481,545
Total Depreciation Expen		14,607,023	11,292,130	2,320,509	994,384	6,013,445	5,278,685	11,292,130	4,038,283	3,521,244	7,559,527	1,975,162	1,757,441

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	75.995%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended November 30, 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	75,774	75,774		75,774	75,774		49,738	49,738		26,036	26,036			
1	Misc Intangible Plt (30300)	ED-AN	19,374	19,374		19,374	19,374		12,717	12,717		6,657	6,657			
Total Production/Transmission			95,148	95,148		95,148	95,148		62,455	62,455		32,693	32,693			
Distribution																
	Franchises (302000)	ED-WA	5,963	5,963		5,963	5,963		5,963	5,963						
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489						
Total Distribution			6,452	6,452		6,452	6,452		6,452	6,452						
General Plant - 303000																
7,4		CD-AA	34,579	24,144	7,221	3,214				16,705	16,705		7,439	7,439		
9,1		CD-AN	810	626	184			24,144	626	411			215	215		
		GD-ID	1,225		1,225											
		GD-WA	2,070		2,070											
		GD-OR	617			617										
Total General Plant - 303000			39,301	24,770	10,700	3,831		24,770	24,770	17,116	17,116		7,654	7,654		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	3,043,119	2,124,797	635,434	282,888		2,124,797	2,124,797	1,470,126	1,470,126		654,671	654,671		
9,4		CD-AN	11,878	9,184	2,694			9,184	9,184	6,354	6,354		2,830	2,830		
9,4		CD-ID	(3)	(2)	(1)			(2)	(2)			(2)	(2)			
9,4		CD-WA	313,697	242,541	71,156			242,541	242,541	242,541	242,541		0	0		
4		ED-AN	284,204	284,204				284,204	284,204	196,638	196,638		87,566	87,566		
		ED-ID	(3)	(3)				(3)	(3)			(3)	(3)			
		ED-WA	44,546	44,546				44,546	44,546		44,546					
8		GD-AA	6,763		4,669	2,094										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			3,704,201	2,705,267	713,952	284,982		287,082	2,418,185	2,705,267	287,087	1,673,118	1,960,205	(5)	745,067	745,062
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	37,419	37,419				37,419	37,419	25,890	25,890		11,529	11,529		
		GD-OR	0			0										
Total General Plant - 390200, 396200			37,419	37,419	0	0		37,419	37,419	25,890	25,890		11,529	11,529		
Total Amortization Expense			3,882,521	2,869,056	724,652	288,813		293,534	2,575,522	2,869,056	293,539	1,778,579	2,072,118	(5)	796,943	796,938

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended November 30, 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)	(72,903,781)	(72,903,781)			(72,903,781)	(72,903,781)		(47,854,042)	(47,854,042)		(25,049,739)	(25,049,739)
	Steam (ED-ID)	(88,881,385)	(88,881,385)		(88,881,385)	(88,881,385)	(88,881,385)				(88,881,385)	(88,881,385)	(88,881,385)
	Steam (ED-WA)	(165,891,758)	(165,891,758)		(165,891,758)	(165,891,758)	(165,891,758)	(165,891,758)		(165,891,758)			
1	Hydro (ED-AN)	(155,952,541)	(155,952,541)			(155,952,541)	(155,952,541)		(102,367,248)	(102,367,248)		(53,585,293)	(53,585,293)
1	Other (ED-AN)	(147,814,406)	(147,814,406)			(147,814,406)	(147,814,406)		(97,025,376)	(97,025,376)		(50,789,030)	(50,789,030)
Total Electric Production		(631,443,871)	(631,443,871)		(254,773,143)	(376,670,728)	(631,443,871)		(247,246,666)	(413,138,424)		(129,424,062)	(218,305,447)
Electric Transmission													
1	ED-AN	(213,856,555)	(213,856,555)			(213,856,555)	(213,856,555)		(140,375,443)	(140,375,443)		(73,481,112)	(73,481,112)
	ED-ID	(9,472,423)	(9,472,423)		(9,472,423)	(9,472,423)	(9,472,423)				(9,472,423)	(9,472,423)	(9,472,423)
	ED-WA	(15,667,323)	(15,667,323)		(15,667,323)	(15,667,323)	(15,667,323)	(15,667,323)		(15,667,323)			
Total Electric Transmissic		(238,996,301)	(238,996,301)		(25,139,746)	(213,856,555)	(238,996,301)		(140,375,443)	(156,042,766)		(73,481,112)	(82,953,535)
Electric Distribution													
3	ED-AN	(315,710)	(315,710)			(315,710)	(315,710)		(239,924)	(239,924)		(75,786)	(75,786)
	ED-ID	(244,897,404)	(244,897,404)		(244,897,404)	(244,897,404)	(244,897,404)				(244,897,404)	(244,897,404)	(244,897,404)
	ED-WA	(372,674,992)	(372,674,992)		(372,674,992)	(372,674,992)	(372,674,992)	(372,674,992)		(372,674,992)			
Total Electric Distribution		(617,888,106)	(617,888,106)		(617,572,396)	(315,710)	(617,888,106)		(239,924)	(372,914,916)		(75,786)	(244,973,190)
Gas Underground Storage													
	GD-AN	(17,713,886)	(17,713,886)										
	GD-OR	(1,380,148)		(1,380,148)		(1,380,148)							
Total Gas Underground S		(19,094,034)		(1,380,148)		(1,380,148)							
Gas Distribution													
	GD-AN	(1,901,247)	(1,901,247)			(1,901,247)							
	GD-ID	(88,986,377)	(88,986,377)			(88,986,377)							
	GD-WA	(155,909,846)	(155,909,846)			(155,909,846)							
	GD-OR	(124,206,498)		(124,206,498)		(124,206,498)							
Total Gas Distribution		(371,003,968)		(246,797,470)		(124,206,498)							
General Plant													
4	ED-AN	(37,067,556)	(37,067,556)			(37,067,556)	(37,067,556)		(25,646,671)	(25,646,671)		(11,420,885)	(11,420,885)
	ED-ID	(11,735,876)	(11,735,876)		(11,735,876)	(11,735,876)	(11,735,876)				(11,735,876)	(11,735,876)	(11,735,876)
	ED-WA	(21,677,796)	(21,677,796)		(21,677,796)	(21,677,796)	(21,677,796)	(21,677,796)		(21,677,796)			
7,4	CD-AA	(81,403,777)	(56,838,559)	(16,997,923)	(7,567,295)	(56,838,559)	(56,838,559)		(39,326,031)	(39,326,031)		(17,512,528)	(17,512,528)
9,4	CD-AN	(8,048,818)	(6,223,105)	(1,825,713)		(6,223,105)	(6,223,105)		(4,305,704)	(4,305,704)		(1,917,401)	(1,917,401)
9	CD-ID	(6,724,631)	(5,199,283)	(1,525,348)		(5,199,283)	(5,199,283)				(5,199,283)	(5,199,283)	(5,199,283)
9	CD-WA	(7,515,105)	(5,810,454)	(1,704,651)		(5,810,454)	(5,810,454)	(5,810,454)		(5,810,454)			
8	GD-AA	(2,111,283)		(1,457,461)	(653,822)								
	GD-AN	(3,602,876)		(3,602,876)									
	GD-ID	(2,316,635)		(2,316,635)									
	GD-WA	(10,395,691)		(10,395,691)									
	GD-OR	(5,307,982)		(5,307,982)									
Total General Plant		(197,908,026)	(144,552,629)	(39,826,298)	(13,529,099)	(44,423,409)	(100,129,220)	(144,552,629)	(27,488,250)	(69,278,406)	(96,766,656)	(16,935,159)	(30,850,814)
Total Accumulated Depr		(2,076,334,306)	(1,632,880,907)	(304,337,654)	(139,115,745)	(941,908,694)	(690,972,213)	(1,632,880,907)	(581,722,323)	(457,140,439)	(1,038,862,762)	(360,186,371)	(233,831,774)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	24.005%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended November 30, 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	(13,700,154)	(13,700,154)		(13,700,154)	(13,700,154)		(8,992,781)	(8,992,781)		(4,707,373)	(4,707,373)		
1	Misc Intangible Plt (3030)	ED-AN	(2,271,379)	(2,271,379)		(2,271,379)	(2,271,379)		(1,490,933)	(1,490,933)		(780,446)	(780,446)		
Total Production/Transmission			(15,971,533)	(15,971,533)		(15,971,533)	(15,971,533)		(10,483,714)	(10,483,714)		(5,487,819)	(5,487,819)		
Distribution															
	Franchises (302000)	ED-WA	(211,722)	(211,722)		(211,722)	(211,722)		(211,722)	(211,722)					
	Misc Intangible Plt (3030)	ED-WA	(53,672)	(53,672)		(53,672)	(53,672)		(53,672)	(53,672)					
Total Distribution			(265,394)	(265,394)		(265,394)	(265,394)		(265,394)	(265,394)					
General Plant - 303000															
7,4		CD-AA	(4,156,719)	(2,902,346)	(867,964)	(386,409)	(2,902,346)	(2,902,346)	(2,008,104)	(2,008,104)		(894,242)	(894,242)		
9,1		CD-AN	(124,739)	(96,444)	(28,295)		(96,444)	(96,444)	(63,306)	(63,306)		(33,138)	(33,138)		
		GD-ID	(128,080)		(128,080)										
		GD-WA	(262,636)		(262,636)										
		GD-OR	(107,749)			(107,749)									
Total General Plant - 303000			(4,779,923)	(2,998,790)	(1,286,975)	(494,158)	(2,998,790)	(2,998,790)	(2,071,410)	(2,071,410)		(927,380)	(927,380)		
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(114,286,569)	(79,798,311)	(23,864,179)	(10,624,079)	(79,798,311)	(79,798,311)	(55,211,654)	(55,211,654)		(24,586,657)	(24,586,657)		
9,4		CD-AN	(193,150)	(149,337)	(43,813)		(149,337)	(149,337)	(103,325)	(103,325)		(46,012)	(46,012)		
9		CD-ID	211	163	48		163	163	0	0		163	163		
9		CD-WA	(7,830,579)	(6,054,369)	(1,776,210)		(6,054,369)	(6,054,369)	(6,054,369)	(6,054,369)		0	0		
4		ED-AN	(8,077,024)	(8,077,024)			(8,077,024)	(8,077,024)	(5,588,412)	(5,588,412)		(2,488,612)	(2,488,612)		
		ED-ID	208	208			208	208				208	208		
		ED-WA	(202,149)	(202,149)			(202,149)	(202,149)	(202,149)	(202,149)					
8		GD-AA	(76,211)		(52,610)	(23,601)									
		GD-AN	0		0										
		GD-OR	0		0										
Total Misc IT Intangible Plant - 3031XX			(130,665,263)	(94,280,819)	(25,736,764)	(10,647,680)	(6,256,147)	(88,024,672)	(94,280,819)	(6,256,518)	(60,903,391)	(67,159,909)	371	(27,121,281)	(27,120,910)
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0		
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0	0	0		0	0		
9		CD-ID	0	0	0	0	0	0	0	0		0	0		
9		CD-WA	0	0	0	0	0	0	0	0		0	0		
4		ED-AN	(266,788)	(266,788)			(266,788)	(266,788)	(184,588)	(184,588)		(82,200)	(82,200)		
		ED-WA	0	0			0	0	0	0					
		GD-WA	0		0				0	0					
		GD-OR	0		0										
Total General Plant - 390200, 396200			(266,788)	(266,788)	0	0	0	(266,788)	(266,788)	0	(184,588)	(184,588)	0	(82,200)	(82,200)
Total Accumulated Amortization			(151,948,901)	(113,783,324)	(27,023,739)	(11,141,838)	(6,521,541)	(107,261,783)	(113,783,324)	(6,521,912)	(73,643,103)	(80,165,015)	371	(33,618,680)	(33,618,309)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,925,405	0	0	8,326,675	8,326,675	0	0	2,490,144	2,490,144	0	1,108,586	1,108,586
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,341,690	808,699	700,328	8,863,931	10,372,958	3,274,755	99,176	2,641,081	6,015,012	845,134	1,108,586	1,953,720
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,514,170	1,157,645	2,711,873	6,644,652	10,514,170	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,941,235	0	0	0	0	25,941,235	0	0	0	25,941,235	0	0
99	GD-OR / AS	3,870,654	0	0	0	0	0	0	0	0	3,870,654	0	3,870,654
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,545,582	0	0	89,754,382	89,754,382	0	0	26,841,603	26,841,603	0	11,949,597	11,949,597
9	CD-WA / ID / AN	30,569,515	9,364,979	5,918,503	8,351,950	23,635,432	2,747,466	1,736,350	2,450,267	6,934,083	0	0	0
	TOTAL ACCOUNT	199,441,156	10,522,624	8,630,376	104,750,984	123,903,984	28,688,701	1,736,350	29,291,870	59,716,921	3,870,654	11,949,597	15,820,251
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,440,133	99,990	7,798	1,332,345	1,440,133	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,810	0	0	0	0	0	0	220,081	220,081	0	98,729	98,729
7	CD-AA	78,196,483	0	0	54,599,130	54,599,130	0	0	16,328,208	16,328,208	0	7,269,145	7,269,145
9	CD-WA / ID / AN	6,066,985	4,400,230	29,729	260,852	4,690,811	1,290,924	8,722	76,528	1,376,174	0	0	0
	TOTAL ACCOUNT	86,173,171	4,500,220	37,527	56,192,327	60,730,074	1,429,575	8,722	16,624,817	18,063,114	12,109	7,367,874	7,379,983
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	51,982,126	24,145,929	10,513,571	17,322,626	51,982,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,559,472	0	0	0	0	9,544,491	2,725,284	2,289,697	14,559,472	0	0	0
99	GD-OR / AS	4,306,496	0	0	0	0	0	0	0	0	4,306,496	0	4,306,496
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,319,039	1,848,922	873,501	2,936,438	5,658,861	542,431	256,265	861,482	1,660,178	0	0	0
	TOTAL ACCOUNT	85,647,778	25,994,851	11,387,072	25,414,415	62,796,338	10,086,922	2,981,549	4,760,010	17,828,481	4,306,496	716,463	5,022,959

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	64,472	0	0	64,472	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,982,109	276,940	196,647	3,378,430	3,852,017	81,248	57,692	991,152	1,130,092	0
		TOTAL ACCOUNT	5,454,773	276,940	196,647	3,765,830	4,239,417	145,720	57,692	991,152	1,194,564	20,792
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	6,527,333	798,661	213,810	5,514,862	6,527,333	0	0	0	0	0
99		GD-WA / ID / AN	2,937,559	0	0	0	2,937,559	2,117,901	316,857	502,801	2,937,559	0
99		GD-OR / AS	969,351	0	0	0	0	0	0	0	969,351	969,351
8		GD-AA	5,285,427	0	0	0	0	0	0	3,648,636	3,648,636	1,636,791
7		CD-AA	13,307,197	0	0	9,291,484	9,291,484	0	0	2,778,676	2,778,676	1,237,037
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0
		TOTAL ACCOUNT	30,367,253	809,800	964,456	15,080,907	16,855,163	2,121,169	537,079	7,010,663	9,668,911	969,351
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,959,999	335,933	13,580	1,610,486	1,959,999	0	0	0	0	0
99		GD-WA / ID / AN	168,917	0	0	0	0	74,000	0	94,917	168,917	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	18,586
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,921,188	335,933	13,580	2,705,670	3,055,183	74,000	0	564,073	638,073	18,586
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	30,983,119	13,820,128	8,891,135	8,271,856	30,983,119	0	0	0	0	0
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	49,127
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0
		TOTAL ACCOUNT	37,304,161	14,070,700	9,281,759	9,101,260	32,453,719	2,677,229	1,014,239	1,066,013	4,757,481	43,834

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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	49,233,076	11,766,741	6,109,849	31,356,486	49,233,076	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	1,048,679	0	0	0	0	0	0	0	0	1,048,679	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	69,912,601	0	0	48,815,076	48,815,076	0	0	14,598,450	14,598,450	0	6,499,075	
9		CD-WA/ ID / AN	17,570,707	9,043,010	2,888,153	1,653,980	13,585,143	2,653,008	847,317	485,239	3,985,564	0	0	
		TOTAL ACCOUNT	139,334,080	20,809,751	8,998,002	81,825,542	111,633,295	3,353,348	1,201,021	15,439,790	19,994,159	1,048,679	6,657,947	7,706,626
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	973,872	0	13,475	749,540	763,015	0	1,945	142,919	144,864	2,367	63,626	65,993
		TOTAL GENERAL PLANT	607,075,926	78,129,518	40,223,222	308,567,210	426,919,950	51,851,419	7,637,773	78,532,388	138,021,580	11,138,002	30,996,394	42,134,396

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-1A
For Month Ended November 30, 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	10,775,119	319,716	0	10,455,403	10,775,119	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,392,085	319,716	0	14,950,275	15,269,991	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	17,709,693	616,949	(1,000)	17,093,744	17,709,693	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	386,189	0	0	0	0	0	0	266,594	266,594	0	119,595	119,595	
7		CD-AA	134,028,206	0	0	93,582,514	93,582,514	0	0	27,986,430	27,986,430	0	12,459,262	12,459,262	
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	0	
		TOTAL ACCOUNT	152,800,970	616,949	(1,931)	#####	#####	0	(273)	28,406,834	28,406,561	0	12,578,857	12,578,857	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 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	1,683,700	1,683,700	0	0	1,683,700	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,422	0	0	975,024	975,024	0	0	291,587	291,587	0	129,811	129,811
9		CD-WA / ID / AN	18,511,333	14,312,407	0	0	14,312,407	4,198,926	0	0	4,198,926	0	0	0
		TOTAL ACCOUNT	21,591,455	15,996,107	0	975,024	16,971,131	4,198,926	0	291,587	4,490,513	0	129,811	129,811
		TOTAL	323,678,455	16,932,772	(1,931)	217,821,682	234,752,523	5,220,840	771,928	57,164,943	63,157,711	406,156	25,362,065	25,768,221

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended November 30, 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	(84,656,177)	(59,109,483)	(17,677,056)	(7,869,638)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(825,337)	(638,126)	(187,211)	0
7	282919	CD-AA	(3,090,876)	(2,158,142)	(645,406)	(287,328)
7	283750	CD-AA	40,918	28,570	8,544	3,804
		Total	(88,531,472)	(61,877,181)	(18,501,129)	(8,153,162)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended November 30, 2020
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	4,193,210	4,193,210	0	0	0	0	4,193,210
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	198	198	0	0	0	0	198
7/4	154560 Supply Chain Invoice Price Variance	0	0	(24)	(24)	0	0	0	0	(24)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,739,397	20,428,357	0	67,167,754	42,637,338	19,474,510	4,102,059	953,847	0
TOTAL		46,739,397	20,428,357	4,193,384	71,361,138	42,637,338	19,474,510	4,102,059	953,847	4,193,384

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