

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	173,594,894	113,250,656	60,344,238
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,594,894	113,250,656	60,344,238
E-APL	Electric Net Rate Base	2,616,145,951	1,765,379,016	850,766,935
	<b>RATE OF RETURN</b>	<b>6.636%</b>	<b>6.415%</b>	<b>7.093%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended 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 - AMA Percent	12-01-2019 thru 11-30-2020	395,637 100.000%	258,858 65.428%	136,779 34.572%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2019 thru 11-30-2020	26,720,864 100.000%	17,770,844 66.505%	8,950,020 33.495%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages Percent		400.000%	276.755%	123.245%
				100.000%	69.189%	30.811%

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended November 30, 2020 Average of Monthly Averages Basis			

AVISTA UTILITIES

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

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

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

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 Twelve Months Ended November 30, 2020  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at Percentage		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant Percentage		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	309.269%	90.731%	0.000%
				100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	11-01-2019 thru 11-30-2020	1,298,136,838	899,509,394	398,627,444	
				100.000%	69.292%	30.708%	
11		Book Depreciation Percent	12-01-2019 thru 11-30-2020	131,139,110	86,841,896	44,297,214	
				100.000%	66.221%	33.779%	

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

Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2019 thru 11-30-2020	3,191,071,916 100.000%	2,160,470,564 67.704%	1,030,601,352 32.296%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2019 thru 11-30-2020	281,175,244 100.000%	193,765,810 68.913%	87,409,434 31.087%
14		Net Allocated Schedule M's - AMA Percent	12-01-2019 thru 11-30-2020	-153,545,918 100.000%	-104,166,645 67.841%	-49,379,273 32.159%
99	Input	Not Allocated		0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	373,363,246	0	373,363,246	251,026,353	0	251,026,353	122,336,893	0
99	442200	Commercial - Firm & Int.	305,217,228	0	305,217,228	219,370,903	0	219,370,903	85,846,325	0
1	442300	Industrial	114,151,305	0	114,151,305	60,251,229	0	60,251,229	53,900,076	0
99	444000	Public Street & Highway Lighting	7,277,024	0	7,277,024	4,547,345	0	4,547,345	2,729,679	0
99	448000	Interdepartmental Revenue	1,434,710	0	1,434,710	1,185,412	0	1,185,412	249,298	0
99	499XXX	Unbilled Revenue	961,098	0	961,098	481,682	0	481,682	479,416	0
TOTAL SALES TO ULTIMATE CUSTOMERS			802,404,611	0	802,404,611	536,862,924	0	536,862,924	265,541,687	0
1	447XXX	Sales for Resale	0	81,748,921	81,748,921	0	53,659,992	53,659,992	0	28,088,929
TOTAL SALES OF ELECTRICITY			802,404,611	81,748,921	884,153,532	536,862,924	53,659,992	590,522,916	265,541,687	28,088,929
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	181,963	0	181,963	126,682	0	126,682	55,281	0
1	453000	Sales of Water & Water Power	0	507,247	507,247	0	332,957	332,957	0	174,290
1	454000	Rent from Electric Property	1,820,237	178,135	1,998,372	1,457,701	116,928	1,574,629	362,536	61,207
1	454100	Rent from Transmission Joint Use	17,334	0	17,334	7,710	0	7,710	9,624	0
1	456XXX	Other Electric Revenues	(1,157,037)	55,994,702	54,837,665	377,547	36,754,922	37,132,469	(1,534,584)	19,239,780
TOTAL OTHER OPERATING REVENUE			862,497	56,680,084	57,542,581	1,969,640	37,204,807	39,174,447	(1,107,143)	19,475,277
TOTAL ELECTRIC REVENUE			803,267,108	138,429,005	941,696,113	538,832,564	90,864,799	629,697,363	264,434,544	47,564,206

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

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



RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended November 30, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,435,457	125,837,075	136,272,532	0	82,599,456	82,599,456	10,435,457	43,237,619
1	566000	System Control & Load Dispatching	0	718,557	718,557	0	471,661	471,661	0	246,896
E-557	557XXX	Other Expense	(2,729,802)	39,601,713	36,871,911	(836,129)	25,994,565	25,158,436	(1,893,673)	13,607,148
TOTAL OTHER POWER SUPPLY EXPENSE			7,705,655	166,157,345	173,863,000	(836,129)	109,065,682	108,229,553	8,541,784	57,091,663
TOTAL PRODUCTION OPERATING EXP			17,762,248	301,753,506	319,515,754	5,753,223	198,071,002	203,824,225	12,009,025	103,682,504
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,054,666	2,054,666	0	1,348,683	1,348,683	0	705,983
1	561000	Load Dispatching	0	2,875,291	2,875,291	0	1,887,341	1,887,341	0	987,950
1	562000	Station Expense	0	494,290	494,290	0	324,452	324,452	0	169,838
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	433,111	433,111	0	284,294	284,294	0	148,817
1	565XXX	Transmission of Electricity by Others	0	16,575,846	16,575,846	0	10,880,385	10,880,385	0	5,695,461
1	566000	Miscellaneous Transmission Expense	0	2,215,877	2,215,877	0	1,454,502	1,454,502	0	761,375
1	567000	Rent	0	228,020	228,020	0	149,672	149,672	0	78,348
MAINTENANCE										
1	568000	Supervision & Engineering	2,363	430,113	432,476	86	282,326	282,412	2,277	147,787
1	569000	Structures	13,634	444,563	458,197	6,464	291,811	298,275	7,170	152,752
1	570000	Station Equipment	197	755,327	755,524	0	495,797	495,797	197	259,530
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	35,433	1,401,074	1,436,507	12,315	919,665	931,980	23,118	481,409
1	572000	Underground Lines	3,647	7	3,654	3,647	5	3,652	0	2
1	573000	Service Miscellaneous	498	36,487	36,985	49	23,950	23,999	449	12,537
TOTAL TRANSMISSION OPERATING EXP			55,772	27,944,672	28,000,444	22,561	18,342,883	18,365,444	33,211	9,601,789

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	13,178,681	27,808,138	40,986,819	8,935,890	18,253,262	27,189,152	4,242,791	9,554,876
E-DEPX		Depreciation Expense-Transmission	1,496,962	15,685,084	17,182,046	508,900	10,295,689	10,804,589	988,062	5,389,395
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,129,782	1,129,782	0	741,589	741,589	0	388,193
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,096,393)	0	(2,096,393)	(1,359,316)	0	(1,359,316)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	77,771	0	77,771	72,940	0	72,940	4,831	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0
99	407327	Colstrip Reg. Asset Amortization	1,515,901	0	1,515,901	652,778	0	652,778	863,123	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(183,005)	0	(183,005)	0	0	0	(183,005)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,715	0	55,715	0	0	0	55,715	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	177,931	0	177,931	152,118	0	152,118	25,813	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	215,460	0	215,460	152,139	0	152,139	63,321	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(952,297)	0	(952,297)	(952,297)	0	(952,297)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,127,479)	0	(3,127,479)	(1,130,721)	0	(1,130,721)	(1,996,758)	0
99	407434	EIM Deferred O&M	(176,663)	0	(176,663)	0	0	0	(176,663)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,774,316)	0	(14,774,316)	(10,084,536)	0	(10,084,536)	(4,689,780)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(766,495)	0	(766,495)	0	0	0	(766,495)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(21,363)	0	(21,363)	(21,363)	0	(21,363)	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,329,486	25,329,486	0	16,626,274	16,626,274	0	8,703,212
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,371,989)	71,060,880	65,688,891	(3,030,660)	46,644,361	43,613,701	(2,341,329)	24,416,519
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	12,446,031	400,759,058	413,205,089	2,745,124	263,058,246	265,803,370	9,700,907	137,700,812

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

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended November 30, 2020  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	150,569	150,569	0	98,514	98,514	0	52,055
2	902000	Meter Reading Expenses	1,164,761	159,094	1,323,855	984,759	104,092	1,088,851	180,002	55,002
2	903XXX	Customer Records & Collection Expenses	1,152,014	6,522,692	7,674,706	754,421	4,267,667	5,022,088	397,593	2,255,025
2	904000	Uncollectible Accounts	9,660,891	52,202	9,713,093	7,084,829	34,155	7,118,984	2,576,062	18,047
2	905000	Misc Customer Accounts	0	144,261	144,261	0	94,387	94,387	0	49,874
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>11,977,666</b>	<b>7,028,818</b>	<b>19,006,484</b>	<b>8,824,009</b>	<b>4,598,815</b>	<b>13,422,824</b>	<b>3,153,657</b>	<b>2,430,003</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	33,459,506	119,197	33,578,703	23,107,465	77,988	23,185,453	10,352,041	41,209
2	909000	Advertising	189,314	836,183	1,025,497	189,314	547,098	736,412	0	289,085
2	910000	Misc Customer Service & Info Exp	0	301,892	301,892	0	197,522	197,522	0	104,370
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>33,648,820</b>	<b>1,257,272</b>	<b>34,906,092</b>	<b>23,296,779</b>	<b>822,608</b>	<b>24,119,387</b>	<b>10,352,041</b>	<b>434,664</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	507,974	28,302,555	28,810,529	420,595	19,582,255	20,002,850	87,379	8,720,300
4	921000	Office Supplies & Expenses	3,974	4,351,094	4,355,068	3,974	3,010,478	3,014,452	0	1,340,616
4	922000	Admin Exp Transferred--Credit	0	(98,714)	(98,714)	0	(68,299)	(68,299)	0	(30,415)
4	923000	Outside Services Employed	445,518	10,117,289	10,562,807	424,590	7,000,051	7,424,641	20,928	3,117,238
4	924000	Property Insurance Premium	0	1,715,452	1,715,452	0	1,186,904	1,186,904	0	528,548
4	925XXX	Injuries and Damages	32,178	3,877,430	3,909,608	23,775	2,682,755	2,706,530	8,403	1,194,675
4	926XXX	Employee Pensions and Benefits	3,618,186	24,419,423	28,037,609	2,591,169	16,895,555	19,486,724	1,027,017	7,523,868
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,609,044	3,292,949	5,901,993	1,790,255	2,161,492	3,951,747	818,789	1,131,457
4	930000	Miscellaneous General Expenses	106,636	6,509,489	6,616,125	85,086	4,503,850	4,588,936	21,550	2,005,639
4	931000	Rents	4,200	524,358	528,558	0	362,798	362,798	4,200	161,560
4	935000	Maintenance of General Plant	1,573,936	10,880,724	12,454,660	1,135,004	7,528,264	8,663,268	438,932	3,352,460
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>8,902,846</b>	<b>93,892,049</b>	<b>102,794,895</b>	<b>6,474,448</b>	<b>64,846,103</b>	<b>71,320,551</b>	<b>2,428,398</b>	<b>29,045,946</b>

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months 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	3,389,674	19,684,043	23,073,717	2,552,142	13,619,193	16,171,335	837,532	6,064,850
E-AMTX		Amortization Expense-General Plant - 303000	0	297,187	297,187	0	205,354	205,354	0	91,833
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,178,310	27,381,427	30,559,737	3,173,865	18,944,936	22,118,801	4,445	8,436,491
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	97,322	97,322	0	67,336	67,336	0	29,986
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(2,157,872)	0	(2,157,872)	0	0	0	(2,157,872)	0
99	407311	Regulatory Debit - AFUDC Amortization	369,925	1,883,160	2,253,085	294,006	1,274,975	1,568,981	75,919	608,185
99	407314	Regulatory Debit - FISERVE Amortization	748,660	0	748,660	516,660	0	516,660	232,000	0
99	407319	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0
99	407332	Existing Meters Excess Deprec. Deferral	824,666	0	824,666	824,666	0	824,666	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(358,484)	0	(358,484)	(308,117)	0	(308,117)	(50,367)	0
99	407436	Regulatory Credit - AMI	(9,036,969)	0	(9,036,969)	(9,036,969)	0	(9,036,969)	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(7,281,124)	0	(7,281,124)	(5,260,207)	0	(5,260,207)	(2,020,917)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(3,007,196)	0	(3,007,196)	(3,007,196)	0	(3,007,196)	0	0
E-OTX		Taxes Other Than FIT--A&G	931,774	5,475,086	6,406,860	647,845	3,788,157	4,436,002	283,929	1,686,929
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(11,908,660)	54,818,225	42,909,565	(9,188,471)	37,899,951	28,711,480	(2,720,189)	16,918,274
		TOTAL ADMIN & GENERAL EXPENSES	(3,005,814)	148,710,274	145,704,460	(2,714,023)	102,746,054	100,032,031	(291,791)	45,964,220
		TOTAL EXPENSES BEFORE FIT	185,168,299	566,156,743	751,325,042	129,613,485	376,813,022	506,426,507	55,554,814	189,343,721
		NET OPERATING INCOME (LOSS) BEFORE FIT			190,371,071			123,270,856		
E-FIT		FEDERAL INCOME TAX			4,735,329			1,457,202		
E-FIT		DEFERRED FEDERAL INCOME TAX			12,525,636			8,881,213		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			173,594,894			113,250,656		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.428%	34.572%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.505%	33.495%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	122,336,893
99	442200	Commercial - Firm & Int.	85,846,325
1	442300	Industrial	53,900,076
99	444000	Public Street & Highway Lighting	2,729,679
99	448000	Interdepartmental Revenue	249,298
99	499XXX	Unbilled Revenue	479,416
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>265,541,687</u>
1	447XXX	Sales for Resale	28,088,929
		TOTAL SALES OF ELECTRICITY	<u>293,630,616</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	55,281
1	453000	Sales of Water & Water Power	174,290
1	454000	Rent from Electric Property	423,743
1	454100	Rent from Transmission Joint Use	9,624
1	456XXX	Other Electric Revenues	17,705,196
		TOTAL OTHER OPERATING REVENUE	<u>18,368,134</u>
		TOTAL ELECTRIC REVENUE	<u>311,998,750</u>

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For Twelve Months Ended November 30, 2020		
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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	126,047
1	501XXX	Fuel	9,896,034
1	502000	Steam Expense	1,218,862
1	505000	Electric Expense	265,200
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,433,931
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	220,105
1	511000	Structures	265,503
1	512000	Boiler Plant	2,574,660
1	513000	Electric Plant	537,831
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	389,366
		TOTAL STEAM POWER GENERATION EXP	<u>16,927,539</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	733,726
1	536000	Water for Power	420,151
1	537000	Hydraulic Expense	3,220,635
1	538000	Electric Expense	2,030,304
1	539000	Miscellaneous Hydraulic Power Generation Exp	383,844
1	540000	Rent	514,385
1	540100	MT Trust Funds Land Settlement Rents	1,749,158
		MAINTENANCE	
1	541000	Supervision & Engineering	208,110
1	542000	Structures	775,926
1	543000	Reservoirs, Dams, & Waterways	198,493
1	544000	Electric Plant	1,150,980
1	545000	Miscellaneous Hydraulic Plant	246,255
		TOTAL HYDRO POWER GENERATION EXP	<u>11,631,967</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	129,318
1	547XXX	Fuel	18,371,932
1	548000	Generation Expense	807,567
1	549XXX	Miscellaneous Other Power Generation Op Exp	192,692
1	550000	Rent	27,497
		MAINTENANCE	
1	551000	Supervision & Engineering	235,649
1	552000	Structures	63,767
1	553000	Generating & Electric Equipment	1,507,819
1	554XXX	Miscellaneous Other Power Generation Maint Exp	162,335
		TOTAL OTHER POWER GENERATION EXP	<u>21,498,576</u>

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



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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,797,667
E-DEPX		Depreciation Expense-Transmission	6,377,457
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	388,193
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	4,831
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	9,769
99	407327	Colstrip Reg. Asset Amortization	863,123
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(183,005)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,715
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	25,813
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	63,321
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,996,758)
99	407434	EIM Deferred O&M	(176,663)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,689,780)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(766,495)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,703,212
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>22,075,190</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>147,401,719</u>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2020		
Average of Monthly Averages Basis		*****

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2020		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	52,055
2	902000	Meter Reading Expenses	235,004
2	903XXX	Customer Records & Collection Expenses	2,652,618
2	904000	Uncollectible Accounts	2,594,109
2	905000	Misc Customer Accounts	49,874
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>5,583,660</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,393,250
2	909000	Advertising	289,085
2	910000	Misc Customer Service & Info Exp	104,370
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,786,705</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	8,807,679
4	921000	Office Supplies & Expenses	1,340,616
4	922000	Admin Exp Transferred--Credit	(30,415)
4	923000	Outside Services Employed	3,138,166
4	924000	Property Insurance Premium	528,548
4	925XXX	Injuries and Damages	1,203,078
4	926XXX	Employee Pensions and Benefits	8,550,885
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	1,950,246
4	930000	Miscellaneous General Expenses	2,027,189
4	931000	Rents	165,760
4	935000	Maintenance of General Plant	3,791,392
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>31,474,344</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,902,382
E-AMTX		Amortization Expense-General Plant - 303000	91,833
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	8,440,936
E-AMTX		Amortization Expense-General Plant - 390200, 3962	29,986
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(2,157,872)
99	407311	Regulatory Debit - AFUDC Amortization	684,104
99	407314	Regulatory Debit - FISERVE Amortization	232,000
99	407319	AFUDC Equity DFIT Deferral	75,142
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(50,367)
99	407436	Regulatory Credit - AMI	0
99	407447	Regulatory Credit - COVID-19 Deferral	(2,020,917)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	1,970,858
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>14,198,085</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>45,672,429</u>
		TOTAL EXPENSES BEFORE FIT	<u>244,898,535</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	67,100,215
E-FIT		FEDERAL INCOME TAX	3,278,127
E-FIT		DEFERRED FEDERAL INCOME TAX	3,644,423
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,344,238</u>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Twelve Months Ended November 30, 2020  
Average of Monthly Averages Basis

Report ID:  
**E-456-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	39,575	413,562	453,137	36,075	271,462	307,537	3,500	142,100	145,600
1	456010	Other Electric Rev-Financial	0	(12,230,241)	(12,230,241)	0	(8,027,930)	(8,027,930)	0	(4,202,311)	(4,202,311)
1	456015	Other Electric Rev-CT Fuel Sales	0	5,180,297	5,180,297	0	3,400,347	3,400,347	0	1,779,950	1,779,950
1	456016	Other Electric Rev-Resource Opt	0	3,217,050	3,217,050	0	2,111,672	2,111,672	0	1,105,378	1,105,378
1	456017	Other Electric Rev-Non Resource	0	69,334	69,334	0	45,511	45,511	0	23,823	23,823
1	456018	Other Electric Rev-Extraction	0	186,004	186,004	0	122,093	122,093	0	63,911	63,911
1	456019	Other Electric Rev-Specified	0	1,334,330	1,334,330	0	875,854	875,854	0	458,476	458,476
1	456020	Other Electric Rev-Sale of Excess	0	206,208	206,208	0	135,355	135,355	0	70,853	70,853
1	456030	Other Electric Rev-Clearwater	(127,088)	1,261,099	1,134,011	0	827,785	827,785	(127,088)	433,314	306,226
1	456050	Other Electric Rev-Attachment Fees	1,600,309	112,232	1,712,541	1,381,948	73,669	1,455,617	218,361	38,563	256,924
1	456100	Transmission Revenue of Others	0	13,456,375	13,456,375	0	8,832,765	8,832,765	0	4,623,610	4,623,610
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,587,866	2,587,866	0	1,698,675	1,698,675	0	889,191	889,191
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(751,585)	0	(751,585)	12,811	0	12,811	(764,396)	0	(764,396)
1	456329	Amortization Res Decoupling Deferral	(7,846,590)	0	(7,846,590)	(6,219,207)	0	(6,219,207)	(1,627,383)	0	(1,627,383)
1	456338	Non-res Decoupling Deferred Rev	13,743,754	0	13,743,754	12,093,391	0	12,093,391	1,650,363	0	1,650,363
1	456339	Amortization Non-res Decoupling	(8,307,753)	0	(8,307,753)	(7,040,748)	0	(7,040,748)	(1,267,005)	0	(1,267,005)
1	456380	Other Electric Revenue-Clearwater	317,273	0	317,273	0	0	0	317,273	0	317,273
1	456700	Other Electric Rev-Low Voltage	175,066	0	175,066	113,276	0	113,276	61,790	0	61,790
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,270,225)	(1,270,225)	0	(833,776)	(833,776)	0	(436,449)	(436,449)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,270,225	1,270,225	0	833,776	833,776	0	436,449	436,449
1	456730	Other Elec Rev-Intraco Thermal	0	37,596,911	37,596,911	0	24,678,612	24,678,612	0	12,918,299	12,918,299
TOTAL ACCOUNT 456			(1,157,039)	55,994,703	54,837,664	377,546	36,754,923	37,132,469	(1,534,585)	19,239,780	17,705,195

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	117,341,790	117,341,790	0	77,023,151	77,023,151	0	40,318,639	40,318,639
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,774,386	1,774,386	0	1,164,707	1,164,707	0	609,679	609,679
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,435,457	0	10,435,457	0	0	0	10,435,457	0	10,435,457
1	555550	Non Monetary - Exchange Power	0	1,939,273	1,939,273	0	1,272,939	1,272,939	0	666,334	666,334
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,196,157	2,196,157	0	1,441,557	1,441,557	0	754,600	754,600
1	555710	Intercompany Purchase	0	2,585,469	2,585,469	0	1,697,102	1,697,102	0	888,367	888,367
TOTAL ACCOUNT 555			10,435,457	125,837,075	136,272,532	0	82,599,456	82,599,456	10,435,457	43,237,619	53,673,076

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months 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	19,653	5,336,528	5,356,181	19,653	3,502,897	3,522,550	0	1,833,631	1,833,631
1	557010	Other Power Supply Expense - Financial	0	(15,570,291)	(15,570,291)	0	(10,220,339)	(10,220,339)	0	(5,349,952)	(5,349,952)
1	557018	Merchandise Processing Fee	0	57,186	57,186	0	37,537	37,537	0	19,649	19,649
1	557150	Fuel - Economic Dispatch	0	(5,541,606)	(5,541,606)	0	(3,637,510)	(3,637,510)	0	(1,904,096)	(1,904,096)
1	557160	Power Supply Expense - Miscellaneous	0	1,825	1,825	0	1,198	1,198	0	627	627
99	557161	Unbilled Add-Ons	(823,617)	0	(823,617)	(949,708)	0	(949,708)	126,091	0	126,091
1	557165	Other Resource Costs-CAISO Charges	0	154,107	154,107	0	101,156	101,156	0	52,951	52,951
1	557170	Broker Fees - Power	0	301,237	301,237	0	197,732	197,732	0	103,505	103,505
1	557171	REC Broker Fees	0	50,443	50,443	0	33,111	33,111	0	17,332	17,332
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	249,193	0	249,193	249,193	0	249,193	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	11,615,603	0	11,615,603	11,615,603	0	11,615,603	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(12,470,002)	0	(12,470,002)	(12,470,002)	0	(12,470,002)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,635,335	0	1,635,335	1,635,335	0	1,635,335	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,433,701)	0	(1,433,701)	(1,433,701)	0	(1,433,701)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(861,409)	0	(861,409)	0	0	0	(861,409)	0	(861,409)
99	557390	Idaho PCA Amortization	(1,479,535)	0	(1,479,535)	0	0	0	(1,479,535)	0	(1,479,535)
1	557395	Optional Renewable Power Expense Offset	0	451	451	0	296	296	0	155	155
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,312,695	2,312,695	0	1,518,053	1,518,053	0	794,642	794,642
1	557711	Turbine Gas Bookout Offset	0	(2,312,695)	(2,312,695)	0	(1,518,053)	(1,518,053)	0	(794,642)	(794,642)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,811,833	54,811,833	0	35,978,487	35,978,487	0	18,833,346	18,833,346
TOTAL ACCOUNT 557			(2,729,802)	39,601,713	36,871,911	(836,129)	25,994,565	25,158,436	(1,893,673)	13,607,148	11,713,475

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	227,883	119,197	347,080	139,010	77,988	216,998	88,873	41,209	130,082
99	908600	Public Purpose Tariff Rider Expense Offset	32,989,405	0	32,989,405	22,738,203	0	22,738,203	10,251,202	0	10,251,202
99	908610	Limited Income Tax Refund Program	162,668	0	162,668	162,668	0	162,668	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	79,550	0	79,550	67,584	0	67,584	11,966	0	11,966
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>33,459,506</b>	<b>119,197</b>	<b>33,578,703</b>	<b>23,107,465</b>	<b>77,988</b>	<b>23,185,453</b>	<b>10,352,041</b>	<b>41,209</b>	<b>10,393,250</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.428%	34.572%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: E-INT-12A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended 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	2,616,145,951	1,765,379,016	850,766,935
	Interest Deduction for FIT Calculation	68,769,331	46,394,161	22,375,170
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended 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	941,696,113	629,697,363	311,998,750
E-OPS	Less: Operating & Maintenance Expense	539,264,608	354,356,541	184,908,067
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	126,693,560	83,941,952	42,751,608
E-OTX	Less: Taxes Other than FIT	85,366,874	68,128,014	17,238,860
	Net Operating Income Before FIT	190,371,071	123,270,856	67,100,215
E-INT	Less: Interest Expense	68,769,331	46,394,161	22,375,170
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(111,641)	0	(111,641)
E-SCM	Plus: Schedule M Adjustments	(98,940,915)	(69,937,639)	(29,003,276)
	Taxable Net Operating Income	22,549,184	6,939,056	15,610,128
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,735,329	1,457,202	3,278,127
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,735,329	1,457,202	3,278,127
E-DTE	Deferred FIT	12,525,636	8,881,213	3,644,423
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	16,776,177	10,020,200	6,755,977

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended 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		70,993,829	92,164,230	163,158,059	47,795,809	62,181,391	109,977,200	23,198,020	29,982,839	53,180,859
12	997001 Contributions In Aid of Construction		0	4,222,598	4,222,598	0	2,858,868	2,858,868	0	1,363,730	1,363,730
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	2,914,646	2,914,646	0	1,973,332	1,973,332	0	941,314	941,314
99	997007 Idaho PCA		(2,340,944)	0	(2,340,944)	0	0	0	(2,340,944)	0	(2,340,944)
12	997009 Rathdrum Turbine Lease		0	(5,636)	(5,636)	0	(3,816)	(3,816)	0	(1,820)	(1,820)
12	997016 Redemption Expense Amortization		0	939,633	939,633	0	636,169	636,169	0	303,464	303,464
99	997017 Amort - Invest in Exch Pwr (405.9)		0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider		9,020,831	0	9,020,831	4,997,634	0	4,997,634	4,023,197	0	4,023,197
12	997020 FAS87 Current Pension Accrual		0	(10,105,051)	(10,105,051)	0	(6,841,524)	(6,841,524)	0	(3,263,527)	(3,263,527)
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	8,155,049	8,155,049	0	5,521,294	5,521,294	0	2,633,755	2,633,755
99	997031 Decoupling Mechanism		3,162,172	0	3,162,172	1,153,752	0	1,153,752	2,008,420	0	2,008,420
12	997032 Interest Rate Swaps		0	(21,002,469)	(21,002,469)	0	(14,219,512)	(14,219,512)	0	(6,782,957)	(6,782,957)
99	997033 BPA Residential Exchange		(230,103)	0	(230,103)	756,180	0	756,180	(986,283)	0	(986,283)
99	997034 Montana Hydro Settlement		5,087,666	0	5,087,666	3,338,508	0	3,338,508	1,749,158	0	1,749,158
99	997035 Leases		0	98,712	98,712	0	68,298	68,298	0	30,414	30,414
99	997043 Washington Deferred Power Costs		(1,136,206)	0	(1,136,206)	(1,136,206)	0	(1,136,206)	0	0	0
12	997044 Non-Monetary Power Costs		0	1,939,273	1,939,273	0	1,312,965	1,312,965	0	626,308	626,308
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(12,784,311)	(12,784,311)	0	(8,655,490)	(8,655,490)	0	(4,128,821)	(4,128,821)
12	997049 Tax Depreciation		0	(194,689,206)	(194,689,206)	0	(131,812,380)	(131,812,380)	0	(62,876,826)	(62,876,826)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		77,771	0	77,771	72,940	0	72,940	4,831	0	4,831
99	997059 Spokane River Relicensing PME		68,812	0	68,812	46,316	0	46,316	22,496	0	22,496
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		177,931	884,085	1,062,016	152,118	598,561	750,679	25,813	285,524	311,337
99	997065 Amortization - Unbilled Revenue Add-Ins		(669,431)	0	(669,431)	(1,151,433)	0	(1,151,433)	482,002	0	482,002
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	768,696	768,696	0	520,438	520,438	0	248,258	248,258
12	997081 Deferred Compensation		0	65,930	65,930	0	44,637	44,637	0	21,293	21,293
4	997082 Meal Disallowances		0	410,583	410,583	0	284,078	284,078	0	126,505	126,505
12	997083 Paid Time Off		0	1,401,215	1,401,215	0	948,679	948,679	0	452,536	452,536
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(949,500)	0	(949,500)	0	0	0	(949,500)	0	(949,500)
99	997095 WA REC Deferral		201,634	0	201,634	201,634	0	201,634	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,152	22,152	0	10,567	10,567
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(282,666)	(282,666)	0	(191,376)	(191,376)	0	(91,290)	(91,290)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(38,537,465)	(38,537,465)	0	(26,091,405)	(26,091,405)	0	(12,446,060)	(12,446,060)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		55,715	0	55,715	0	0	0	55,715	0	55,715
99	997104 Spokane River TDG		9,769	0	9,769	0	0	0	9,769	0	9,769
99	997107 MDM System		(14,038,145)	0	(14,038,145)	(14,038,145)	0	(14,038,145)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>		<b>E-SCM-12A</b>
For Twelve Months Ended November 30, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(3,375,788)	0	(3,375,788)	(897,445)	0	(897,445)	(2,478,343)	0	(2,478,343)
99	997110	FISERVE	413,284	0	413,284	208,536	0	208,536	204,748	0	204,748
12	997111	Capitalized Transportation	0	(243,431)	(243,431)	0	(164,813)	(164,813)	0	(78,618)	(78,618)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	462,730	462,730	0	313,287	313,287	0	149,443	149,443
99	997115	AFUDC Equity DFIT Deferral	489,976	0	489,976	414,834	0	414,834	75,142	0	75,142
99	997117	Colstrip Plant Adjustment	(5,303,530)	0	(5,303,530)	(2,879,957)	0	(2,879,957)	(2,423,573)	0	(2,423,573)
99	997119	AFUDC Tax CPI	0	9,541,611	9,541,611	0	6,460,052	6,460,052	0	3,081,559	3,081,559
99	997120	Transportation Tax Disallowance	0	102,606	102,606	0	69,468	69,468	0	33,138	33,138
99	997123	EIM Deferred O&M	(176,663)	0	(176,663)	0	0	0	(176,663)	0	(176,663)
99	997124	Colstrip Recovery Offset	476,148	0	476,148	476,148	0	476,148	0	0	0
99	997125	COVID-19	(7,281,124)	0	(7,281,124)	(5,260,207)	0	(5,260,207)	(2,020,917)	0	(2,020,917)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>54,605,004</b>	<b>(153,545,919)</b>	<b>(98,940,915)</b>	<b>34,229,008</b>	<b>(104,166,647)</b>	<b>(69,937,639)</b>	<b>20,375,996</b>	<b>(49,379,272)</b>	<b>(29,003,276)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.704%	32.296%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	10,339,658	10,339,658	0	7,000,362	7,000,362	0	3,339,296	3,339,296
99	410100	Deferred Federal Income Tax Expense - Washin	2,401,071	0	2,401,071	2,401,071	0	2,401,071	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	522,004	0	522,004	0	0	0	522,004	0	522,004
	410100	Total	2,923,075	10,339,658	13,262,733	2,401,071	7,000,362	9,401,433	522,004	3,339,296	3,861,300
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(358,115)	(358,115)	0	(242,458)	(242,458)	0	(115,657)	(115,657)
99	411100	Deferred Federal Income Tax Expense - Washin	(277,762)	0	(277,762)	(277,762)	0	(277,762)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(101,220)	0	(101,220)	0	0	0	(101,220)	0	(101,220)
	411100	Total	(378,982)	(358,115)	(737,097)	(277,762)	(242,458)	(520,220)	(101,220)	(115,657)	(216,877)
Total Deferred Federal Income Tax Expense			2,544,093	9,981,543	12,525,636	2,123,309	6,757,904	8,881,213	420,784	3,223,639	3,644,423

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.704%	32.296%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	31,100	31,100	0	20,414	20,414	0	10,686	10,686
1	408140	State Kwh Generation Tax	0	1,325,718	1,325,718	0	870,201	870,201	0	455,517	455,517
1	408150	R&P Property Tax--Production	0	17,924,522	17,924,522	0	11,765,656	11,765,656	0	6,158,866	6,158,866
1	408180	R&P Property Tax--Transmission	0	6,320,024	6,320,024	0	4,148,464	4,148,464	0	2,171,560	2,171,560
1	409100	State Income Tax--Montana & Oregon	0	(271,878)	(271,878)	0	(178,461)	(178,461)	0	(93,417)	(93,417)
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,329,486</b>	<b>25,329,486</b>	<b>0</b>	<b>16,626,274</b>	<b>16,626,274</b>	<b>0</b>	<b>8,703,212</b>	<b>8,703,212</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,081,293	0	21,081,293	21,081,293	0	21,081,293	0	0	0
99	408120	Municipal Occupation & License Tax	21,978,363	0	21,978,363	18,470,454	0	18,470,454	3,507,909	0	3,507,909
99	408160	Miscellaneous State or Local Tax--WA & ID	293	0	293	0	0	0	293	0	293
99	408170	R&P Property Tax--Distribution	10,810,358	0	10,810,358	7,513,991	0	7,513,991	3,296,367	0	3,296,367
99	409100	State Income Tax--Idaho	(128,138)	0	(128,138)	0	0	0	(128,138)	0	(128,138)
99	411410	State Income Tax--Idaho ITC Deferred	(86,163)	0	(86,163)	0	0	0	(86,163)	0	(86,163)
99	411420	State Income Tax--Idaho ITC Amortization	(25,478)	0	(25,478)	0	0	0	(25,478)	0	(25,478)
<b>TOTAL DISTRIBUTION</b>			<b>53,630,528</b>	<b>0</b>	<b>53,630,528</b>	<b>47,065,738</b>	<b>0</b>	<b>47,065,738</b>	<b>6,564,790</b>	<b>0</b>	<b>6,564,790</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	931,774	5,475,086	6,406,860	647,845	3,788,157	4,436,002	283,929	1,686,929	1,970,858
<b>TOTAL A&amp;G</b>			<b>931,774</b>	<b>5,475,086</b>	<b>6,406,860</b>	<b>647,845</b>	<b>3,788,157</b>	<b>4,436,002</b>	<b>283,929</b>	<b>1,686,929</b>	<b>1,970,858</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>54,562,302</b>	<b>30,804,572</b>	<b>85,366,874</b>	<b>47,713,583</b>	<b>20,414,431</b>	<b>68,128,014</b>	<b>6,848,719</b>	<b>10,390,141</b>	<b>17,238,860</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended November 30, 2020  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,866,667	7,866,667	0	5,163,680	5,163,680	0	2,702,987	2,702,987
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	1,100,191	1,100,191	0	722,165	722,165	0	378,026	378,026
1	182381	CDA Settlement Past Storage	0	29,727,380	29,727,380	0	19,513,052	19,513,052	0	10,214,328	10,214,328
1	302000	Franchises & Consents	434,968	44,049,218	44,484,186	434,968	28,913,907	29,348,875	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,905,741	15,225,457	319,716	9,938,330	10,258,046	0	4,967,411	4,967,411
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	78,639	103,684,576	103,763,215	52,051	71,738,321	71,790,372	26,588	31,946,255	31,972,843
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	83,721	83,721	0	57,926	57,926	0	25,795	25,795
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	20,329,331	20,329,331	0	14,065,661	14,065,661	0	6,263,670	6,263,670
4	303121	Misc Intangible Plant-AMI Software	15,358,674	972,978	16,331,652	15,358,674	673,194	16,031,868	0	299,784	299,784
		TOTAL INTANGIBLE PLANT	16,191,997	295,123,174	311,315,171	16,165,409	200,810,424	216,975,833	26,588	94,312,750	94,339,338
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,803,976	3,803,976	0	2,496,930	2,496,930	0	1,307,046	1,307,046
1	311XXX	Structures & Improvements	111,186,612	28,606,831	139,793,443	72,661,272	18,777,524	91,438,796	38,525,340	9,829,307	48,354,647
1	312000	Boiler Plant	146,099,291	46,667,020	192,766,311	95,477,445	30,632,232	126,109,677	50,621,846	16,034,788	66,656,634
1	313000	Generators	209,024	0	209,024	137,226	0	137,226	71,798	0	71,798
1	314000	Turbogenerator Units	38,763,726	18,652,859	57,416,585	25,332,150	12,243,737	37,575,887	13,431,576	6,409,122	19,840,698
1	315000	Accessory Electric Equipment	17,669,927	12,324,336	29,994,263	11,548,048	8,089,694	19,637,742	6,121,879	4,234,642	10,356,521
1	316000	Miscellaneous Power Plant Equipment	14,296,087	2,505,597	16,801,684	9,343,137	1,644,674	10,987,811	4,952,950	860,923	5,813,873
		TOTAL STEAM PRODUCTION PLANT	328,224,667	112,560,619	440,785,286	214,499,278	73,884,791	288,384,069	113,725,389	38,675,828	152,401,217
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,341,493	64,341,493	0	42,233,756	42,233,756	0	22,107,737	22,107,737
1	331XXX	Structures & Improvements	0	96,312,949	96,312,949	0	63,219,820	63,219,820	0	33,093,129	33,093,129
1	332XXX	Reservoirs, Dams, & Waterways	0	194,122,189	194,122,189	0	127,421,805	127,421,805	0	66,700,384	66,700,384
1	333000	Waterwheels, Turbines, & Generators	0	235,042,002	235,042,002	0	154,281,570	154,281,570	0	80,760,432	80,760,432
1	334000	Accessory Electric Equipment	0	72,868,559	72,868,559	0	47,830,922	47,830,922	0	25,037,637	25,037,637
1	335XXX	Miscellaneous Power Plant Equipment	0	14,382,706	14,382,706	0	9,440,808	9,440,808	0	4,941,898	4,941,898
1	336000	Roads, Railroads, & Bridges	0	3,678,839	3,678,839	0	2,414,790	2,414,790	0	1,264,049	1,264,049
		TOTAL HYDRAULIC PRODUCTION PLANT	0	680,748,737	680,748,737	0	446,843,471	446,843,471	0	233,905,266	233,905,266
		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	17,179,513	17,179,513	0	11,276,632	11,276,632	0	5,902,881	5,902,881
1	342000	Fuel Holders, Producers, & Accessories	0	21,326,257	21,326,257	0	13,998,555	13,998,555	0	7,327,702	7,327,702
1	343000	Prime Movers	0	23,507,401	23,507,401	0	15,430,258	15,430,258	0	8,077,143	8,077,143
1	344000	Generators	0	221,925,855	221,925,855	0	145,672,131	145,672,131	0	76,253,724	76,253,724
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	22,365,695	22,365,695	0	14,680,842	14,680,842	0	7,684,853	7,684,853
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	1,666,018	1,666,018	0	1,093,574	1,093,574	0	572,444	572,444
		TOTAL OTHER PRODUCTION PLANT	0	309,081,268	309,081,268	0	202,880,943	202,880,943	0	106,200,325	106,200,325
		TOTAL PRODUCTION PLANT	328,224,667	1,102,390,624	1,430,615,291	214,499,278	723,609,205	938,108,483	113,725,389	378,781,419	492,506,808

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,538,394	30,166,752	410,632	19,389,002	19,799,634	217,726	10,149,392	10,367,118
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	25,720	26,811,232	26,836,952	13,928	17,598,893	17,612,821	11,792	9,212,339	9,224,131
1	353XXX	Station Equipment	12,101,560	278,028,406	290,129,966	7,904,428	182,497,846	190,402,274	4,197,132	95,530,560	99,727,692
1	354000	Towers & Fixtures	16,027,317	1,167,384	17,194,701	10,473,951	766,271	11,240,222	5,553,366	401,113	5,954,479
1	355000	Poles & Fixtures	4,629	287,113,447	287,118,076	2,752	188,461,267	188,464,019	1,877	98,652,180	98,654,057
1	356000	Overhead Conductors & Devices	12,555,701	149,133,906	161,689,607	8,204,676	97,891,496	106,096,172	4,351,025	51,242,410	55,593,435
1	357000	Underground Conduit	0	3,237,220	3,237,220	0	2,124,911	2,124,911	0	1,112,309	1,112,309
1	358000	Underground Conductors & Devices	0	2,586,577	2,586,577	0	1,697,829	1,697,829	0	888,748	888,748
1	359000	Roads & Trails	78,834	2,030,957	2,109,791	51,518	1,333,120	1,384,638	27,316	697,837	725,153
<b>TOTAL TRANSMISSION PLANT</b>			<b>41,422,119</b>	<b>779,647,523</b>	<b>821,069,642</b>	<b>27,061,885</b>	<b>511,760,635</b>	<b>538,822,520</b>	<b>14,360,234</b>	<b>267,886,888</b>	<b>282,247,122</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	7,938,905	0	7,938,905	6,468,351	0	6,468,351	1,470,554	0	1,470,554
99	360400	Land Easements	3,737,009	0	3,737,009	1,253,380	0	1,253,380	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	34,418,092	0	34,418,092	27,399,516	0	27,399,516	7,018,576	0	7,018,576
3	362000	Station Equipment	148,580,538	3,125,236	151,705,774	100,072,075	2,078,438	102,150,513	48,508,463	1,046,798	49,555,261
99	363000	Energy Storage Equipment	2,472,435	0	2,472,435	2,472,435	0	2,472,435	0	0	0
99	364000	Poles, Towers, & Fixtures	445,813,531	0	445,813,531	291,404,543	0	291,404,543	154,408,988	0	154,408,988
99	365000	Overhead Conductors & Devices	287,200,521	0	287,200,521	184,036,815	0	184,036,815	103,163,706	0	103,163,706
99	366000	Underground Conduit	126,468,386	0	126,468,386	82,394,176	0	82,394,176	44,074,210	0	44,074,210
99	367000	Underground Conductors & Devices	224,091,557	0	224,091,557	148,793,787	0	148,793,787	75,297,770	0	75,297,770
99	368000	Line Transformers	286,397,900	0	286,397,900	197,872,862	0	197,872,862	88,525,038	0	88,525,038
99	369XXX	Services	183,909,084	0	183,909,084	121,045,154	0	121,045,154	62,863,930	0	62,863,930
99	371XXX	Installations on Customers' Premises	2,150,073	0	2,150,073	2,150,073	0	2,150,073	0	0	0
99	370XXX	Meters	78,276,157	0	78,276,157	54,374,219	0	54,374,219	23,901,938	0	23,901,938
99	373XXX	Street Light & Signal Systems	67,178,164	0	67,178,164	43,453,885	0	43,453,885	23,724,279	0	23,724,279
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,899,000,202</b>	<b>3,125,236</b>	<b>1,902,125,438</b>	<b>1,263,191,271</b>	<b>2,078,438</b>	<b>1,265,269,709</b>	<b>635,808,931</b>	<b>1,046,798</b>	<b>636,855,729</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,509,027	8,843,027	10,352,054	808,699	6,118,402	6,927,101	700,328	2,724,625	3,424,953
4	390XXX	Structures & Improvements	19,149,647	101,657,816	120,807,463	10,517,528	70,336,026	80,853,554	8,632,119	31,321,790	39,953,909
4	391XXX	Office Furniture & Equipment	4,390,656	62,323,125	66,713,781	4,362,503	43,120,747	47,483,250	28,153	19,202,378	19,230,531
4	392XXX	Transportation Equipment	37,075,103	24,556,820	61,631,923	25,923,287	16,990,618	42,913,905	11,151,816	7,566,202	18,718,018
4	393000	Stores Equipment	446,231	3,745,248	4,191,479	266,881	2,591,300	2,858,181	179,350	1,153,948	1,333,298
4	394000	Tools, Shop & Garage Equipment	1,651,900	14,566,256	16,218,156	707,609	10,078,247	10,785,856	944,291	4,488,009	5,432,300
4	394100	Electric Charging Stations	0	116,822	116,822	0	80,828	80,828	0	35,994	35,994
4	395XXX	Laboratory Equipment	350,467	2,540,095	2,890,562	336,887	1,757,466	2,094,353	13,580	782,629	796,209
4	396XXX	Power Operated Equipment	23,975,722	9,237,723	33,213,445	14,205,300	6,391,488	20,596,788	9,770,422	2,846,235	12,616,657
4	397XXX	Communications Equipment	28,753,907	79,255,263	108,009,170	19,761,422	54,835,924	74,597,346	8,992,485	24,419,339	33,411,824
4	398000	Miscellaneous Equipment	13,474	709,603	723,077	0	490,967	490,967	13,474	218,636	232,110
<b>TOTAL GENERAL PLANT</b>			<b>117,316,134</b>	<b>307,551,798</b>	<b>424,867,932</b>	<b>76,890,116</b>	<b>212,792,013</b>	<b>289,682,129</b>	<b>40,426,018</b>	<b>94,759,785</b>	<b>135,185,803</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,402,155,119</b>	<b>2,487,838,355</b>	<b>4,889,993,474</b>	<b>1,597,807,959</b>	<b>1,651,050,715</b>	<b>3,248,858,674</b>	<b>804,347,160</b>	<b>836,787,640</b>	<b>1,641,134,800</b>



**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended November 30, 2020  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(248,120,811)	(72,138,999)	(320,259,810)	(161,157,274)	(47,352,039)	(208,509,313)	(86,963,537)	(24,786,960)	(111,750,497)
E-ADEP		Hydro Production Plant	0	(150,231,031)	(150,231,031)	0	(98,611,649)	(98,611,649)	0	(51,619,382)	(51,619,382)
E-ADEP		Other Production Plant	0	(143,060,877)	(143,060,877)	0	(93,905,160)	(93,905,160)	0	(49,155,717)	(49,155,717)
E-ADEP		Transmission Plant	(24,454,618)	(210,529,340)	(234,983,958)	(15,434,992)	(138,191,459)	(153,626,451)	(9,019,626)	(72,337,881)	(81,357,507)
E-ADEP		Distribution Plant	(603,709,675)	(278,925)	(603,988,600)	(365,574,816)	(185,499)	(365,760,315)	(238,134,859)	(93,426)	(238,228,285)
E-ADEP		General Plant	(42,679,417)	(101,013,271)	(143,692,688)	(26,026,247)	(69,890,072)	(95,916,319)	(16,653,170)	(31,123,199)	(47,776,369)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(918,964,521)</b>	<b>(677,252,443)</b>	<b>(1,596,216,964)</b>	<b>(568,193,329)</b>	<b>(448,135,878)</b>	<b>(1,016,329,207)</b>	<b>(350,771,192)</b>	<b>(229,116,565)</b>	<b>(579,887,757)</b>
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(15,444,847)	(15,444,847)	0	(10,137,998)	(10,137,998)	0	(5,306,849)	(5,306,849)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(255,860)	0	(255,860)	(255,860)	0	(255,860)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,862,562)	(2,862,562)	0	(1,977,277)	(1,977,277)	0	(885,285)	(885,285)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,860,693)	(79,065,442)	(83,926,135)	(4,834,295)	(54,704,590)	(59,538,885)	(26,398)	(24,360,852)	(24,387,250)
E-AAAMT		General Plant - 390200, 396200	0	(215,187)	(215,187)	0	(148,886)	(148,886)	0	(66,301)	(66,301)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(5,116,553)</b>	<b>(97,588,038)</b>	<b>(102,704,591)</b>	<b>(5,090,155)</b>	<b>(66,968,751)</b>	<b>(72,058,906)</b>	<b>(26,398)</b>	<b>(30,619,287)</b>	<b>(30,645,685)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(924,081,074)</b>	<b>(774,840,481)</b>	<b>(1,698,921,555)</b>	<b>(573,283,484)</b>	<b>(515,104,629)</b>	<b>(1,088,388,113)</b>	<b>(350,797,590)</b>	<b>(259,735,852)</b>	<b>(610,533,442)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,478,074,045</b>	<b>1,712,997,874</b>	<b>3,191,071,919</b>	<b>1,024,524,475</b>	<b>1,135,946,086</b>	<b>2,160,470,561</b>	<b>453,549,570</b>	<b>577,051,788</b>	<b>1,030,601,358</b>
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	135,357	135,357	0	88,848	88,848	0	46,509	46,509
12		ADFIT - Electric Plant In Service (282900)	0	(561,043,970)	(561,043,970)	0	(379,849,209)	(379,849,209)	0	(181,194,761)	(181,194,761)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,053,151)	(60,053,151)	0	(41,550,175)	(41,550,175)	0	(18,502,976)	(18,502,976)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,745,048)	(1,745,048)	0	(1,207,381)	(1,207,381)	0	(537,667)	(537,667)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,971)	(6,971)	0	(4,823)	(4,823)	0	(2,148)	(2,148)
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	(6,242,750)	(6,242,750)	0	(4,097,741)	(4,097,741)	0	(2,145,009)	(2,145,009)
1		ADFIT - CDA Settlement Costs (283333)	0	258,971	258,971	0	169,989	169,989	0	88,982	88,982
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,108,884)	(1,108,884)	0	(750,759)	(750,759)	0	(358,125)	(358,125)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(629,806,446)</b>	<b>(629,806,446)</b>	<b>0</b>	<b>(427,201,251)</b>	<b>(427,201,251)</b>	<b>0</b>	<b>(202,605,195)</b>	<b>(202,605,195)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,478,074,045</b>	<b>1,083,191,428</b>	<b>2,561,265,473</b>	<b>1,024,524,475</b>	<b>708,744,835</b>	<b>1,733,269,310</b>	<b>453,549,570</b>	<b>374,446,593</b>	<b>827,996,163</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.505%	33.495%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.704%	32.296%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,478,074,045	1,083,191,428	2,561,265,473	#####	708,744,835	1,733,269,310	453,549,570	374,446,593	827,996,163
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,117,965	29,787,868	35,905,833	4,841,854	20,609,928	25,451,782	1,276,111	9,177,940	10,454,051
4	Accumulated Amortization - AFUDC (182318)	(935,122)	(3,999,113)	(4,934,235)	(724,249)	(2,766,946)	(3,491,195)	(210,873)	(1,232,167)	(1,443,040)
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)	(3,309,816)	0	(3,309,816)	(1,060,739)	0	(1,060,739)	(2,249,077)	0	(2,249,077)
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)	1,926,319	0	1,926,319	0	0	0	1,926,319	0	1,926,319
99	ADFIT - Boulder Park Disallowed (190040)	141,473	0	141,473	0	0	0	141,473	0	141,473
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)	76,059	0	76,059	76,059	0	76,059	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(18,614,588)	0	(18,614,588)	(18,614,588)	0	(18,614,588)	0	0	0
99	CDA Lake Settlement - ID (186382)	10,755	0	10,755	0	0	0	10,755	0	10,755
99	ADFIT - CDA Lake Settlement - Direct (283382)	(18,232)	0	(18,232)	(15,973)	0	(15,973)	(2,259)	0	(2,259)
99	CDA CDR Fund - Direct (182324)	5,533	0	5,533	5,533	0	5,533	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	38,483	0	38,483	36,470	0	36,470	2,013	0	2,013
99	ADFIT - Spokane River Relicensing (283322)	(8,061)	0	(8,061)	(7,641)	0	(7,641)	(420)	0	(420)
99	Spokane River PM&Es (182323)	32,531	0	32,531	23,158	0	23,158	9,373	0	9,373
99	ADFIT - Spokane River PM&Es (283323)	(6,846)	0	(6,846)	(4,878)	0	(4,878)	(1,968)	0	(1,968)
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)	(2,232,331)	(764)	(2,233,095)	(878,432)	(529)	(878,961)	(1,353,899)	(235)	(1,354,134)
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)	(12,463,957)	0	(12,463,957)	(6,874,458)	0	(6,874,458)	(5,589,499)	0	(5,589,499)
99	Colstrip-Regulatory Asset (182327)	6,136,442	0	6,136,442	3,166,940	0	3,166,940	2,969,502	0	2,969,502
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,301,201	0	2,301,201	1,410,618	0	1,410,618	890,583	0	890,583
99	Colstrip Reg Asset ADFIT (283376)	(982,349)	0	(982,349)	(641,965)	0	(641,965)	(340,384)	0	(340,384)
99	Colstrip ARO (317000P)	16,585,113	0	16,585,113	10,838,372	0	10,838,372	5,746,741	0	5,746,741
99	Colstrip ARO A/D (317000A)	(1,435,993)	0	(1,435,993)	(938,421)	0	(938,421)	(497,572)	0	(497,572)
99	Colstrip ARO Liability (230027)	(17,699,676)	0	(17,699,676)	(11,566,739)	0	(11,566,739)	(6,132,937)	0	(6,132,937)
99	Colstrip ARO ADFIT (190376)	3,716,932	0	3,716,932	2,429,015	0	2,429,015	1,287,917	0	1,287,917
99	Colstrip ARO ADFIT (283377)	(2,891,662)	0	(2,891,662)	(1,889,701)	0	(1,889,701)	(1,001,961)	0	(1,001,961)
99	Customer Deposits (235199)	(1,933,640)	0	(1,933,640)	(1,933,640)	0	(1,933,640)	0	0	0
C-WKC	Working Capital	53,609,958	0	53,609,958	35,479,659	0	35,479,659	18,130,299	0	18,130,299
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,092,487	25,787,991	54,880,478	14,267,253	17,842,453	32,109,706	14,825,234	7,945,538	22,770,772
	NET RATE BASE	1,507,166,532	1,108,979,419	2,616,145,951	#####	726,587,288	1,765,379,016	468,374,804	382,392,131	850,766,935

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,193,283				3,193,283	3,193,283		2,096,071	2,096,071		1,097,212	1,097,212	
	Steam (ED-ID)	4,242,791			4,242,791		4,242,791				4,242,791		4,242,791	
	Steam (ED-WA)	8,935,890			8,935,890		8,935,890	8,935,890					8,935,890	
1	Hydro (ED-AN)	14,031,878				14,031,878	14,031,878		9,210,525	9,210,525		4,821,353	4,821,353	
1	Other (ED-AN)	10,582,977				10,582,977	10,582,977		6,946,666	6,946,666		3,636,311	3,636,311	
<b>Total Electric Production</b>		<b>40,986,819</b>	<b>40,986,819</b>			<b>13,178,681</b>	<b>27,808,138</b>	<b>40,986,819</b>	<b>8,935,890</b>	<b>18,253,262</b>	<b>27,189,152</b>	<b>4,242,791</b>	<b>9,554,876</b>	<b>13,797,667</b>
<b>Electric Transmission</b>														
1	ED-AN	15,685,084				15,685,084	15,685,084		10,295,689	10,295,689		5,389,395	5,389,395	
	ED-ID	988,062			988,062		988,062				988,062		988,062	
	ED-WA	508,900			508,900		508,900	508,900			508,900		508,900	
<b>Total Electric Transmissic</b>		<b>17,182,046</b>	<b>17,182,046</b>			<b>1,496,962</b>	<b>15,685,084</b>	<b>17,182,046</b>	<b>508,900</b>	<b>10,295,689</b>	<b>10,804,589</b>	<b>988,062</b>	<b>5,389,395</b>	<b>6,377,457</b>
<b>Electric Distribution</b>														
3	ED-AN	81,248				81,248	81,248		54,034	54,034		27,214	27,214	
	ED-ID	17,125,189			17,125,189		17,125,189				17,125,189		17,125,189	
	ED-WA	32,591,044			32,591,044		32,591,044	32,591,044			32,591,044		32,591,044	
<b>Total Electric Distribution</b>		<b>49,797,481</b>	<b>49,797,481</b>			<b>49,716,233</b>	<b>81,248</b>	<b>49,797,481</b>	<b>32,591,044</b>	<b>54,034</b>	<b>32,645,078</b>	<b>17,125,189</b>	<b>27,214</b>	<b>17,152,403</b>
<b>Gas Underground Storage</b>														
	GD-AN	626,333		626,333										
	GD-OR	116,182				116,182								
<b>Total Gas Underground St</b>		<b>742,515</b>		<b>626,333</b>		<b>116,182</b>								
<b>Gas Distribution</b>														
	GD-AN	57,366		57,366										
	GD-ID	6,106,575		6,106,575										
	GD-WA	13,462,751		13,462,751										
	GD-OR	9,148,879				9,148,879								
<b>Total Gas Distribution</b>		<b>28,775,571</b>		<b>19,626,692</b>		<b>9,148,879</b>								
<b>General Plant</b>														
4	ED-AN	2,903,489		2,903,489			2,903,489	2,903,489	2,008,895	2,008,895		894,594	894,594	
	ED-ID	469,753		469,753		469,753	469,753				469,753		469,753	
	ED-WA	920,179		920,179		920,179	920,179	920,179			920,179		920,179	
7,4	CD-AA	23,368,624	16,316,674	4,879,603	2,172,347		16,316,674	16,316,674	11,289,344	11,289,344		5,027,330	5,027,330	
9,4	CD-AN	599,972	463,880	136,092			463,880	463,880	320,954	320,954		142,926	142,926	
9	CD-ID	475,677	367,779	107,898		367,779	367,779	367,779			367,779		367,779	
9	CD-WA	2,110,743	1,631,963	478,780		1,631,963	1,631,963	1,631,963			1,631,963		1,631,963	
8	GD-AA	377,894		260,868	117,026									
	GD-AN	31,783		31,783										
	GD-ID	37,015		37,015										
	GD-WA	1,116,090		1,116,090										
	GD-OR	218,874		218,874										
<b>Total General Plant</b>		<b>32,630,093</b>	<b>23,073,717</b>	<b>7,048,129</b>	<b>2,508,247</b>	<b>3,389,674</b>	<b>19,684,043</b>	<b>23,073,717</b>	<b>2,552,142</b>	<b>13,619,193</b>	<b>16,171,335</b>	<b>837,532</b>	<b>6,064,850</b>	<b>6,902,382</b>
<b>Total Depreciation Expen</b>		<b>170,114,525</b>	<b>131,040,063</b>	<b>27,301,154</b>	<b>11,773,308</b>	<b>67,781,550</b>	<b>63,258,513</b>	<b>131,040,063</b>	<b>44,587,976</b>	<b>42,222,178</b>	<b>86,810,154</b>	<b>23,193,574</b>	<b>21,036,335</b>	<b>44,229,909</b>

Allocation Ratios:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
For Twelve Months Ended November 30, 2020  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	901,225	901,225		901,225	901,225		591,564	591,564		309,661	309,661	
1	Misc Intangible Plt (30300)	ED-AN	228,557	228,557		228,557	228,557		150,025	150,025		78,532	78,532	
<b>Total Production/Transmission</b>			<b>1,129,782</b>	<b>1,129,782</b>		<b>1,129,782</b>	<b>1,129,782</b>		<b>741,589</b>	<b>741,589</b>		<b>388,193</b>	<b>388,193</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	28,103	28,103		28,103	28,103		28,103	28,103				
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
<b>Total Distribution</b>			<b>33,969</b>	<b>33,969</b>		<b>33,969</b>	<b>33,969</b>		<b>33,969</b>	<b>33,969</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	414,855	289,664	86,626	38,565		289,664	289,664		200,416	200,416	89,248	89,248
9,1		CD-AN	9,730	7,523	2,207			7,523	7,523		4,938	4,938	2,585	2,585
		GD-ID	14,487		14,487									
		GD-WA	24,818		24,818									
		GD-OR	6,830			6,830								
<b>Total General Plant - 303000</b>			<b>470,720</b>	<b>297,187</b>	<b>128,138</b>	<b>45,395</b>		<b>297,187</b>	<b>297,187</b>		<b>205,354</b>	<b>205,354</b>	<b>91,833</b>	<b>91,833</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	34,623,136	24,174,912	7,229,657	3,218,567		24,174,912	24,174,912		16,726,380	16,726,380	7,448,532	7,448,532
9,4		CD-AN	101,134	78,194	22,940			78,194	78,194		54,102	54,102	24,092	24,092
9,4		CD-ID	5,833	4,510	1,323			4,510	4,510				4,510	4,510
9,4		CD-WA	3,754,923	2,903,194	851,729			2,903,194	2,903,194		2,903,194	2,903,194		0
4		ED-AN	3,128,321	3,128,321				3,128,321	3,128,321		2,164,454	2,164,454	963,867	963,867
		ED-ID	(65)	(65)				(65)	(65)				(65)	(65)
		ED-WA	270,671	270,671				270,671	270,671		270,671	270,671		
8		GD-AA	75,197		51,910	23,287								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>41,959,150</b>	<b>30,559,737</b>	<b>8,157,559</b>	<b>3,241,854</b>		<b>3,178,310</b>	<b>27,381,427</b>	<b>30,559,737</b>		<b>3,173,865</b>	<b>18,944,936</b>	<b>22,118,801</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(39)	(27)	(8)	(4)		(27)	(27)		(19)	(19)	(8)	(8)
4		ED-AN	97,349	97,349				97,349	97,349		67,355	67,355	29,994	29,994
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>97,310</b>	<b>97,322</b>	<b>(8)</b>	<b>(4)</b>		<b>97,322</b>	<b>97,322</b>		<b>67,336</b>	<b>67,336</b>	<b>29,986</b>	<b>29,986</b>
<b>Total Amortization Expense</b>			<b>43,690,931</b>	<b>32,117,997</b>	<b>8,285,689</b>	<b>3,287,245</b>		<b>3,212,279</b>	<b>28,905,718</b>	<b>32,117,997</b>		<b>3,207,834</b>	<b>19,959,215</b>	<b>23,167,049</b>

<b>Allocation Ratios:</b>													
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-12A
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(72,138,999)	(72,138,999)			(72,138,999)	(72,138,999)		(47,352,039)	(47,352,039)		(24,786,960)	(24,786,960)	
	Steam (ED-ID)	(86,963,537)	(86,963,537)		(86,963,537)	(86,963,537)	(86,963,537)				(86,963,537)	(86,963,537)	(86,963,537)	
	Steam (ED-WA)	(161,157,274)	(161,157,274)		(161,157,274)	(161,157,274)	(161,157,274)	(161,157,274)		(161,157,274)	(161,157,274)			
1	Hydro (ED-AN)	(150,231,031)	(150,231,031)		(150,231,031)	(150,231,031)	(150,231,031)		(98,611,649)	(98,611,649)		(51,619,382)	(51,619,382)	
1	Other (ED-AN)	(143,060,877)	(143,060,877)		(143,060,877)	(143,060,877)	(143,060,877)		(93,905,160)	(93,905,160)		(49,155,717)	(49,155,717)	
<b>Total Electric Production</b>		<b>(613,551,718)</b>	<b>(613,551,718)</b>		<b>(248,120,811)</b>	<b>(365,430,907)</b>	<b>(613,551,718)</b>		<b>(161,157,274)</b>	<b>(239,868,848)</b>	<b>(401,026,122)</b>	<b>(86,963,537)</b>	<b>(125,562,059)</b>	<b>(212,525,596)</b>
<b>Electric Transmission</b>														
1	ED-AN	(210,529,340)	(210,529,340)			(210,529,340)	(210,529,340)		(138,191,459)	(138,191,459)		(72,337,881)	(72,337,881)	
	ED-ID	(9,019,626)	(9,019,626)		(9,019,626)	(9,019,626)	(9,019,626)				(9,019,626)	(9,019,626)	(9,019,626)	
	ED-WA	(15,434,992)	(15,434,992)		(15,434,992)	(15,434,992)	(15,434,992)	(15,434,992)		(15,434,992)	(15,434,992)			
<b>Total Electric Transmissic</b>		<b>(234,983,958)</b>	<b>(234,983,958)</b>		<b>(24,454,618)</b>	<b>(210,529,340)</b>	<b>(234,983,958)</b>		<b>(15,434,992)</b>	<b>(138,191,459)</b>	<b>(153,626,451)</b>	<b>(9,019,626)</b>	<b>(72,337,881)</b>	<b>(81,357,507)</b>
<b>Electric Distribution</b>														
3	ED-AN	(278,925)	(278,925)			(278,925)	(278,925)		(185,499)	(185,499)		(93,426)	(93,426)	
	ED-ID	(238,134,859)	(238,134,859)		(238,134,859)	(238,134,859)	(238,134,859)				(238,134,859)	(238,134,859)	(238,134,859)	
	ED-WA	(365,574,816)	(365,574,816)		(365,574,816)	(365,574,816)	(365,574,816)	(365,574,816)		(365,574,816)	(365,574,816)			
<b>Total Electric Distribution</b>		<b>(603,988,600)</b>	<b>(603,988,600)</b>		<b>(603,709,675)</b>	<b>(278,925)</b>	<b>(603,988,600)</b>		<b>(365,574,816)</b>	<b>(185,499)</b>	<b>(365,760,315)</b>	<b>(238,134,859)</b>	<b>(93,426)</b>	<b>(238,228,285)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,421,290)	(17,421,290)											
	GD-OR	(1,326,632)		(1,326,632)		(1,326,632)								
<b>Total Gas Underground S</b>		<b>(18,747,922)</b>		<b>(17,421,290)</b>		<b>(1,326,632)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,874,948)	(1,874,948)											
	GD-ID	(86,576,873)	(86,576,873)											
	GD-WA	(151,615,276)	(151,615,276)											
	GD-OR	(121,112,224)		(121,112,224)		(121,112,224)								
<b>Total Gas Distribution</b>		<b>(361,179,321)</b>		<b>(240,067,097)</b>		<b>(121,112,224)</b>								
<b>General Plant</b>														
4	ED-AN	(36,462,195)	(36,462,195)			(36,462,195)	(36,462,195)		(25,227,828)	(25,227,828)		(11,234,367)	(11,234,367)	
	ED-ID	(11,538,965)	(11,538,965)		(11,538,965)	(11,538,965)	(11,538,965)				(11,538,965)	(11,538,965)	(11,538,965)	
	ED-WA	(20,974,841)	(20,974,841)		(20,974,841)	(20,974,841)	(20,974,841)	(20,974,841)		(20,974,841)	(20,974,841)			
7,4	CD-AA	(83,711,594)	(58,449,946)	(17,479,818)	(7,781,830)	(58,449,946)	(58,449,946)		(40,440,933)	(40,440,933)		(18,009,013)	(18,009,013)	
9,4	CD-AN	(7,891,059)	(6,101,130)	(1,789,929)		(6,101,130)	(6,101,130)		(4,221,311)	(4,221,311)		(1,879,819)	(1,879,819)	
9	CD-ID	(6,614,593)	(5,114,205)	(1,500,388)		(5,114,205)	(5,114,205)				(5,114,205)	(5,114,205)	(5,114,205)	
9	CD-WA	(6,533,370)	(5,051,406)	(1,481,964)		(5,051,406)	(5,051,406)	(5,051,406)		(5,051,406)	(5,051,406)			
8	GD-AA	(1,987,489)		(1,372,003)	(615,486)									
	GD-AN	(3,476,780)		(3,476,780)										
	GD-ID	(2,196,111)		(2,196,111)										
	GD-WA	(9,651,424)		(9,651,424)										
	GD-OR	(5,134,384)		(5,134,384)										
<b>Total General Plant</b>		<b>(196,172,805)</b>	<b>(143,692,688)</b>	<b>(38,948,417)</b>	<b>(13,531,700)</b>	<b>(42,679,417)</b>	<b>(101,013,271)</b>	<b>(143,692,688)</b>	<b>(26,026,247)</b>	<b>(69,890,072)</b>	<b>(95,916,319)</b>	<b>(16,653,170)</b>	<b>(31,123,199)</b>	<b>(47,776,369)</b>
<b>Total Accumulated Depr</b>		<b>(2,028,624,324)</b>	<b>(1,596,216,964)</b>	<b>(296,436,804)</b>	<b>(135,970,556)</b>	<b>(918,964,521)</b>	<b>(677,252,443)</b>	<b>(1,596,216,964)</b>	<b>(568,193,329)</b>	<b>(448,135,878)</b>	<b>(1,016,329,207)</b>	<b>(350,771,192)</b>	<b>(229,116,565)</b>	<b>(579,887,757)</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(13,279,221)	(13,279,221)		(13,279,221)	(13,279,221)		(8,716,481)	(8,716,481)		(4,562,740)	(4,562,740)	
1	Misc Intangible Plt (3030)	ED-AN	(2,165,626)	(2,165,626)		(2,165,626)	(2,165,626)		(1,421,517)	(1,421,517)		(744,109)	(744,109)	
<b>Total Production/Transmission</b>			<b>(15,444,847)</b>	<b>(15,444,847)</b>		<b>(15,444,847)</b>	<b>(15,444,847)</b>		<b>(10,137,998)</b>	<b>(10,137,998)</b>		<b>(5,306,849)</b>	<b>(5,306,849)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(204,876)	(204,876)		(204,876)	(204,876)		(204,876)	(204,876)				
	Misc Intangible Plt (3030)	ED-WA	(50,984)	(50,984)		(50,984)	(50,984)		(50,984)	(50,984)				
<b>Total Distribution</b>			<b>(255,860)</b>	<b>(255,860)</b>		<b>(255,860)</b>	<b>(255,860)</b>		<b>(255,860)</b>	<b>(255,860)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(3,966,551)	(2,769,565)	(828,255)	(368,731)	(2,769,565)	(2,769,565)		(1,916,234)	(1,916,234)	(853,331)	(853,331)	
9,1		CD-AN	(120,280)	(92,997)	(27,283)		(92,997)	(92,997)		(61,043)	(61,043)	(31,954)	(31,954)	
		GD-ID	(121,385)		(121,385)									
		GD-WA	(251,256)		(251,256)									
		GD-OR	(104,500)			(104,500)								
<b>Total General Plant - 303000</b>			<b>(4,563,972)</b>	<b>(2,862,562)</b>	<b>(1,228,179)</b>	<b>(473,231)</b>	<b>(2,862,562)</b>	<b>(2,862,562)</b>		<b>(1,977,277)</b>	<b>(1,977,277)</b>	<b>(885,285)</b>	<b>(885,285)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	(103,129,490)	(72,008,102)	(21,534,470)	(9,586,918)	(72,008,102)	(72,008,102)		(49,821,687)	(49,821,687)	(22,186,415)	(22,186,415)	
9,4		CD-AN	(144,245)	(111,526)	(32,719)		(111,526)	(111,526)		(77,164)	(77,164)	(34,362)	(34,362)	
9		CD-ID	(34,381)	(26,582)	(7,799)		(26,578)	(26,578)				(26,582)	(26,582)	
9		CD-WA	(6,110,040)	(4,724,100)	(1,385,940)		(4,724,100)	(4,724,100)		(4,724,100)	(4,724,100)	0	0	
4		ED-AN	(6,945,814)	(6,945,814)			(6,945,814)	(6,945,814)		(4,805,739)	(4,805,739)	(2,140,075)	(2,140,075)	
		ED-ID	184	184			184	184				184	184	
		ED-WA	(110,199)	(110,199)			(110,199)	(110,199)		(110,199)	(110,199)			
8		GD-AA	(196,774)		(135,837)	(60,937)								
		GD-AN	0		0									
		GD-OR	0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(116,670,759)</b>	<b>(83,926,139)</b>	<b>(23,096,765)</b>	<b>(9,647,855)</b>	<b>(4,860,693)</b>	<b>(79,065,442)</b>	<b>(83,926,135)</b>	<b>(4,834,295)</b>	<b>(54,704,590)</b>	<b>(59,538,889)</b>	<b>(26,398)</b>	<b>(24,360,852)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	13	9	3	1	9	9		6	6	3	3	
9		CD-ID	0	0	0		0	0				0	0	
9		CD-WA	0	0	0		0	0		0	0			
4		ED-AN	(215,196)	(215,196)			(215,196)	(215,196)		(148,892)	(148,892)	(66,304)	(66,304)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0					0	0			
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(215,183)</b>	<b>(215,187)</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>(215,187)</b>	<b>(215,187)</b>	<b>0</b>	<b>(148,886)</b>	<b>(148,886)</b>	<b>0</b>	<b>(66,301)</b>
<b>Total Accumulated Amortization</b>			<b>(137,150,621)</b>	<b>(102,704,595)</b>	<b>(24,324,941)</b>	<b>(10,121,085)</b>	<b>(5,116,553)</b>	<b>(97,588,038)</b>	<b>(102,704,591)</b>	<b>(5,090,155)</b>	<b>(66,968,751)</b>	<b>(72,058,910)</b>	<b>(26,398)</b>	<b>(30,619,287)</b>

**Allocation Ratios:**

**Service -**

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

RESULTS OF OPERATIONS	Report ID:
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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	3,060,259	0	0	0	0	3,060,259	0	0	0	0	0	0
99	GD-OR / AS	845,276	0	0	0	0	0	0	0	845,276	0	0	845,276
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,895,464	0	0	8,305,770	8,305,770	0	0	2,483,892	2,483,892	0	1,105,802	1,105,802
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,298,765</b>	<b>808,699</b>	<b>700,328</b>	<b>8,843,026</b>	<b>10,352,053</b>	<b>3,261,629</b>	<b>99,176</b>	<b>2,634,829</b>	<b>5,995,634</b>	<b>845,276</b>	<b>1,105,802</b>	<b>1,951,078</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,746,748	1,148,653	2,710,596	4,887,499	8,746,748	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,854,655	0	0	0	0	25,854,655	0	0	0	0	0	0
99	GD-OR / AS	3,864,850	0	0	0	0	0	0	0	3,864,850	0	0	3,864,850
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,706,656	0	0	88,470,388	88,470,388	0	0	26,457,617	26,457,617	0	11,778,651	11,778,651
9	CD-WA / ID / AN	30,511,178	9,368,876	5,921,523	8,299,929	23,590,328	2,748,609	1,737,236	2,435,005	6,920,850	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>195,684,087</b>	<b>10,517,529</b>	<b>8,632,119</b>	<b>101,657,816</b>	<b>120,807,464</b>	<b>28,603,264</b>	<b>1,737,236</b>	<b>28,892,622</b>	<b>59,233,122</b>	<b>3,864,850</b>	<b>11,778,651</b>	<b>15,643,501</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,326,478	(24,967)	7,782	1,343,663	1,326,478	0	0	0	0	0	0	0
99	GD-WA / ID / AN	320,504	0	0	0	0	320,504	0	0	0	0	0	0
99	GD-OR / AS	12,111	0	0	0	0	0	0	0	12,111	0	0	12,111
8	GD-AA	341,319	0	0	0	0	0	0	235,619	235,619	0	105,700	105,700
7	CD-AA	87,022,569	0	0	60,761,768	60,761,768	0	0	18,171,183	18,171,183	0	8,089,618	8,089,618
9	CD-WA / ID / AN	5,982,560	4,387,470	20,372	217,694	4,625,536	1,287,181	5,977	63,866	1,357,024	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>95,005,541</b>	<b>4,362,503</b>	<b>28,154</b>	<b>62,323,125</b>	<b>66,713,782</b>	<b>1,607,685</b>	<b>5,977</b>	<b>18,470,668</b>	<b>20,084,330</b>	<b>12,111</b>	<b>8,195,318</b>	<b>8,207,429</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,937,456	24,048,096	10,290,174	16,599,186	50,937,456	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,067,851	0	0	0	0	9,229,857	2,705,377	2,132,617	14,067,851	0	0	0
99	GD-OR / AS	4,216,436	0	0	0	0	0	0	0	4,216,436	0	0	4,216,436
8	GD-AA	90,908	0	0	0	0	0	0	62,756	62,756	0	28,152	28,152
7	CD-AA	7,390,710	0	0	5,160,416	5,160,416	0	0	1,543,254	1,543,254	0	687,040	687,040
9	CD-WA / ID / AN	7,157,612	1,875,191	861,641	2,797,219	5,534,051	550,137	252,785	820,639	1,623,561	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,860,973</b>	<b>25,923,287</b>	<b>11,151,815</b>	<b>24,556,821</b>	<b>61,631,923</b>	<b>9,779,994</b>	<b>2,958,162</b>	<b>4,559,266</b>	<b>17,297,422</b>	<b>4,216,436</b>	<b>715,192</b>	<b>4,931,628</b>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended November 30, 2020	
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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	387,957	123	168	387,666	387,957	0	0	0	0	0
99		GD-WA / ID / AN	67,433	0	0	0	0	67,433	0	0	0	0
99		GD-OR / AS	21,273	0	0	0	0	0	0	21,273	0	21,273
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	4,919,389	266,759	179,182	3,357,583	3,803,524	78,261	52,568	985,036	1,115,865	0
		TOTAL ACCOUNT	5,396,052	266,882	179,350	3,745,249	4,191,481	145,694	52,568	985,036	1,183,298	21,273
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,964,440	699,260	197,640	5,067,540	5,964,440	0	0	0	0	0
99		GD-WA / ID / AN	2,791,863	0	0	0	0	1,996,149	289,289	506,425	2,791,863	0
99		GD-OR / AS	931,634	0	0	0	0	0	0	0	931,634	0
8		GD-AA	5,118,025	0	0	0	0	0	0	3,533,075	3,533,075	0
7		CD-AA	13,220,192	0	0	9,230,735	9,230,735	0	0	2,760,508	2,760,508	0
9		CD-WA / ID / AN	1,323,098	8,349	746,651	267,980	1,022,980	2,449	219,050	78,619	300,118	0
		TOTAL ACCOUNT	29,349,252	707,609	944,291	14,566,255	16,218,155	1,998,598	508,339	6,878,627	9,385,564	931,634
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	116,822	0	0	116,822	116,822	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	116,822	0	0	116,822	116,822	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,795,377	336,887	13,580	1,444,910	1,795,377	0	0	0	0	0
99		GD-WA / ID / AN	166,179	0	0	0	0	71,262	0	94,917	166,179	0
99		GD-OR / AS	18,057	0	0	0	0	0	0	0	18,057	0
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,753,299	336,887	13,580	2,540,094	2,890,561	71,262	0	564,073	635,335	18,057
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,697,338	13,954,728	9,366,092	8,376,518	31,697,338	0	0	0	0	0
99		GD-WA / ID / AN	4,229,722	0	0	0	0	2,550,625	858,508	820,589	4,229,722	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0
9		CD-WA / ID / AN	1,483,639	250,572	404,329	492,204	1,147,105	73,512	118,621	144,401	336,534	0
		TOTAL ACCOUNT	37,983,012	14,205,300	9,770,421	9,237,722	33,213,443	2,624,137	977,129	1,075,342	4,676,608	43,834



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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	49,769,574	11,900,712	6,104,310	31,764,552	49,769,574	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,069,483	0	0	0	0	729,672	337,858	1,953	1,069,483	0	0	
99		GD-OR / AS	1,098,158	0	0	0	0	0	0	0	0	1,098,158	0	
8		GD-AA	639,128	0	0	0	0	0	0	441,203	441,203	0	197,925	
7		CD-AA	65,513,507	0	0	45,743,496	45,743,496	0	0	13,679,875	13,679,875	0	6,090,136	
9		CD-WA/ ID / AN	16,162,163	7,860,710	2,888,175	1,747,215	12,496,100	2,306,148	847,323	512,592	3,666,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,252,013</b>	<b>19,761,422</b>	<b>8,992,485</b>	<b>79,255,263</b>	<b>108,009,170</b>	<b>3,035,820</b>	<b>1,185,181</b>	<b>14,635,623</b>	<b>18,856,624</b>	<b>1,098,158</b>	<b>6,288,061</b>	<b>7,386,219</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	248,142	0	6,846	241,296	248,142	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	670,706	0	0	468,307	468,307	0	0	140,050	140,050	0	62,349	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		<b>TOTAL ACCOUNT</b>	<b>929,789</b>	<b>0</b>	<b>13,475</b>	<b>709,603</b>	<b>723,078</b>	<b>0</b>	<b>1,945</b>	<b>140,050</b>	<b>141,995</b>	<b>2,367</b>	<b>62,349</b>	<b>64,716</b>
		<b>TOTAL GENERAL PLANT</b>	<b>604,629,605</b>	<b>76,890,118</b>	<b>40,426,018</b>	<b>307,551,796</b>	<b>424,867,932</b>	<b>51,128,083</b>	<b>7,525,713</b>	<b>78,836,136</b>	<b>137,489,932</b>	<b>11,053,996</b>	<b>31,217,745</b>	<b>42,271,741</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended November 30, 2020	
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,730,493	319,716	0	10,410,777	10,730,493	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,453	0	0	0	0	1,021,943	772,510	0	1,794,453	0	0	0	0
99		GD-OR / AS	406,988	0	0	0	0	0	0	0	0	406,988	0	406,988	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,770	0	0	4,344,924	4,344,924	0	0	1,299,377	1,299,377	0	578,469	578,469	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,348,762	319,716	0	14,905,741	15,225,457	1,021,943	772,510	1,343,395	3,137,848	406,988	578,469	985,457	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	15,714,690	52,083	(958)	15,663,565	15,714,690	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	449,715	0	0	0	0	0	0	310,447	310,447	0	139,268	139,268	
7		CD-AA	125,541,150	0	0	87,656,597	87,656,597	0	0	26,214,248	26,214,248	0	11,670,305	11,670,305	
9		CD-WA / ID / AN	506,909	(32)	27,546	364,413	391,927	(9)	8,081	106,910	114,982	0	0	0	
		TOTAL ACCOUNT	142,212,464	52,051	26,588	#####	#####	(9)	8,081	26,631,605	26,639,677	0	11,809,573	11,809,573	
	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	119,904	0	0	83,721	83,721	0	0	25,037	25,037	0	11,146	11,146	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	119,904	0	0	83,721	83,721	0	0	25,037	25,037	0	11,146	11,146	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
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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	29,115,523	0	0	20,329,332	20,329,332	0	0	6,079,612	6,079,612	0	2,706,579	2,706,579
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,115,523</b>	<b>0</b>	<b>0</b>	<b>20,329,332</b>	<b>20,329,332</b>	<b>0</b>	<b>0</b>	<b>6,079,612</b>	<b>6,079,612</b>	<b>0</b>	<b>2,706,579</b>	<b>2,706,579</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,046,792	1,046,792	0	0	1,046,792	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	1,393,492	0	0	972,978	972,978	0	0	290,975	290,975	0	129,539	129,539
9		CD-WA / ID / AN	18,510,654	14,311,882	0	0	14,311,882	4,198,772	0	0	4,198,772	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,950,938</b>	<b>15,358,674</b>	<b>0</b>	<b>972,978</b>	<b>16,331,652</b>	<b>4,198,772</b>	<b>0</b>	<b>290,975</b>	<b>4,489,747</b>	<b>0</b>	<b>129,539</b>	<b>129,539</b>
		<b>TOTAL</b>	<b>312,578,795</b>	<b>15,730,441</b>	<b>26,588</b>	<b>210,379,718</b>	<b>226,136,747</b>	<b>5,220,706</b>	<b>780,591</b>	<b>55,425,188</b>	<b>61,426,485</b>	<b>406,988</b>	<b>24,608,575</b>	<b>25,015,563</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended 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	(85,109,998)	(59,426,354)	(17,771,819)	(7,911,825)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(810,685)	(626,797)	(183,888)	0
7	282919	CD-AA	(2,499,245)	(1,745,048)	(521,867)	(232,330)
7	283750	CD-AA	(9,984)	(6,971)	(2,085)	(928)
		Total	(88,429,912)	(61,805,170)	(18,479,659)	(8,145,083)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended November 30, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,036,922	4,036,922	0	0	0	0	4,036,922
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	473	473	0	0	0	0	473
7/4	154550 Supply Chain Average Cost Variance	0	0	(170)	(170)	0	0	0	0	(170)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	34,930,502	18,413,190	0	53,343,692	35,479,659	18,130,299	(549,157)	282,891	0
<b>TOTAL</b>		<b>34,930,502</b>	<b>18,413,190</b>	<b>4,037,232</b>	<b>57,380,924</b>	<b>35,479,659</b>	<b>18,130,299</b>	<b>(549,157)</b>	<b>282,891</b>	<b>4,037,232</b>

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