

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,662,758	11,237,054	8,425,704
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,662,758	11,237,054	8,425,704
E-APL	Electric Net Rate Base	2,663,635,017	1,795,490,299	868,144,718
	RATE OF RETURN	0.738%	0.626%	0.971%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended December 31, 2020						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2020 thru 12-31-2020	100.000%	65.540%	34.460%
2	Input	Number of Customers Percent	12-01-2020 thru 12-31-2020	400,172 100.000%	261,438 65.331%	138,734 34.669%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2020 thru 12-31-2020	2,006,808 100.000%	1,246,079 62.093%	760,729 37.907%
	Input	Jurisdictional 4-Factor Ratio	01-01-2020 thru 12-31-2020			
		Direct O & M Accts 500 - 598		26,771,964	17,534,950	9,237,014
		Direct O & M Accts 901 - 935		38,424,540	26,734,086	11,690,454
		Total		65,196,504	44,269,036	20,927,468
		Percentage		100.000%	67.901%	32.099%
		Direct Labor Accts 500 - 598		10,369,063	7,013,948	3,355,115
		Direct Labor Accts 901 - 935		6,634,320	4,858,691	1,775,629
		Total		17,003,383	11,872,639	5,130,744
		Percentage		100.000%	69.825%	30.175%
		Number of Customers		400,172	261,438	138,734
		Percentage		100.000%	65.331%	34.669%
		Net Direct Plant		1,404,000,304	982,886,440	421,113,864
		Percentage		100.000%	70.006%	29.994%
4		Total Percentages Percent		400.000%	273.064%	126.936%
				100.000%	68.266%	31.734%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North Oregon Gas
		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			Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended December 31, 2020 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		76,888,847	67,386,547	9,502,300	0
		Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
		Adjustments		0	0	0	0
		Total		133,651,632	112,903,556	20,748,076	0
		Percentage		100.000%	84.476%	15.524%	0.000%
		Direct Labor Accts 500 - 894		75,898,568	62,127,957	13,770,611	0
		Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
		Total		80,588,695	66,260,874	14,327,821	0
		Percentage		100.000%	82.221%	17.779%	0.000%
		Number of Customers at		650,331	392,987	257,344	0
		Percentage		100.000%	60.429%	39.571%	0.000%
		Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
		Percentage		100.000%	82.143%	17.857%	0.000%
9		Total Percentages		400.000%	309.269%	90.731%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	11-01-2020 thru 12-31-2020	1,345,488,040	934,330,199	411,157,841	
		Percent		100.000%	69.442%	30.558%	
11		Book Depreciation	12-01-2020 thru 12-31-2020	11,355,841	7,580,996	3,774,845	
		Percent		100.000%	66.759%	33.241%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2020 thru 12-31-2020	3,257,855,585 100.000%	2,204,504,355 67.667%	1,053,351,230 32.333%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2020 thru 12-31-2020	284,062,540 100.000%	194,074,400 68.321%	89,988,140 31.679%
14		Net Allocated Schedule M's - AMA Percent	12-01-2020 thru 12-31-2020	-42,918,079 100.000%	-29,101,747 67.808%	-13,816,332 32.192%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	41,361,544	0	41,361,544	27,633,316	0	27,633,316	13,728,228	0
99	442200	Commercial - Firm & Int.	26,846,270	0	26,846,270	19,012,339	0	19,012,339	7,833,931	0
1	442300	Industrial	8,884,170	0	8,884,170	4,519,633	0	4,519,633	4,364,537	0
99	444000	Public Street & Highway Lighting	617,166	0	617,166	388,146	0	388,146	229,020	0
99	448000	Interdepartmental Revenue	134,247	0	134,247	106,915	0	106,915	27,332	0
99	499XXX	Unbilled Revenue	705,810	0	705,810	482,879	0	482,879	222,931	0
TOTAL SALES TO ULTIMATE CUSTOMERS			78,549,207	0	78,549,207	52,143,228	0	52,143,228	26,405,979	0
1	447XXX	Sales for Resale	0	6,167,156	6,167,156	0	4,041,954	4,041,954	0	2,125,202
TOTAL SALES OF ELECTRICITY			78,549,207	6,167,156	84,716,363	52,143,228	4,041,954	56,185,182	26,405,979	2,125,202
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	5,920	0	5,920	2,805	0	2,805	3,115	0
1	453000	Sales of Water & Water Power	0	40,082	40,082	0	26,270	26,270	0	13,812
1	454000	Rent from Electric Property	452,619	15,119	467,738	278,099	9,909	288,008	174,520	5,210
1	454100	Rent from Trnsmission Joint Use	1,520	0	1,520	649	0	649	871	0
1	456XXX	Other Electric Revenues	192,665	4,897,366	5,090,031	(739,735)	3,209,734	2,469,999	932,400	1,687,632
TOTAL OTHER OPERATING REVENUE			652,724	4,952,567	5,605,291	(458,182)	3,245,913	2,787,731	1,110,906	1,706,654
TOTAL ELECTRIC REVENUE			79,201,931	11,119,723	90,321,654	51,685,046	7,287,867	58,972,913	27,516,885	3,831,856

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	33,148	33,148	0	21,725	21,725	0	11,423
1	501XXX	Fuel	0	3,255,266	3,255,266	0	2,133,501	2,133,501	0	1,121,765
1	502000	Steam Expense	0	275,509	275,509	0	180,569	180,569	0	94,940
1	505000	Electric Expense	0	63,302	63,302	0	41,488	41,488	0	21,814
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	557,474	557,474	0	365,368	365,368	0	192,106
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	61,179	61,179	0	40,097	40,097	0	21,082
1	511000	Structures	0	78,912	78,912	0	51,719	51,719	0	27,193
1	512000	Boiler Plant	0	760,897	760,897	0	498,692	498,692	0	262,205
1	513000	Electric Plant	0	731,497	731,497	0	479,423	479,423	0	252,074
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	272,905	272,905	0	178,862	178,862	0	94,043
		TOTAL STEAM POWER GENERATION EXP	0	6,090,089	6,090,089	0	3,991,444	3,991,444	0	2,098,645
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	242,663	242,663	0	159,041	159,041	0	83,622
1	536000	Water for Power	0	280,294	280,294	0	183,705	183,705	0	96,589
1	537000	Hydraulic Expense	1,051,083	369,939	1,421,022	689,826	242,458	932,284	361,257	127,481
1	538000	Electric Expense	0	515,175	515,175	0	337,646	337,646	0	177,529
1	539000	Miscellaneous Hydraulic Power Generation Exp	(8,065)	87,183	79,118	0	57,140	57,140	(8,065)	30,043
1	540000	Rent	0	119,614	119,614	0	78,395	78,395	0	41,219
1	540100	MT Trust Funds Land Settlement Rents	424,834	0	424,834	278,861	0	278,861	145,973	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	52,157	52,157	0	34,184	34,184	0	17,973
1	542000	Structures	0	31,651	31,651	0	20,744	20,744	0	10,907
1	543000	Reservoirs, Dams, & Waterways	0	82,296	82,296	0	53,937	53,937	0	28,359
1	544000	Electric Plant	0	299,218	299,218	0	196,107	196,107	0	103,111
1	545000	Miscellaneous Hydraulic Plant	0	29,034	29,034	0	19,029	19,029	0	10,005
		TOTAL HYDRO POWER GENERATION EXP	1,467,852	2,109,224	3,577,076	968,687	1,382,386	2,351,073	499,165	726,838
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	44,104	44,104	0	28,906	28,906	0	15,198
1	547XXX	Fuel	0	6,804,851	6,804,851	0	4,459,899	4,459,899	0	2,344,952
1	548000	Generation Expense	0	187,210	187,210	0	122,697	122,697	0	64,513
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	55,896	55,896	0	36,634	36,634	0	19,262
1	550000	Rent	0	6,350	6,350	0	4,162	4,162	0	2,188
		MAINTENANCE								
1	551000	Supervision & Engineering	0	93,620	93,620	0	61,359	61,359	0	32,261
1	552000	Structures	0	5,465	5,465	0	3,582	3,582	0	1,883
1	553000	Generating & Electric Equipment	0	509,890	509,890	0	334,182	334,182	0	175,708
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(11,440)	(11,440)	0	(7,498)	(7,498)	0	(3,942)
		TOTAL OTHER POWER GENERATION EXP	0	7,695,946	7,695,946	0	5,043,923	5,043,923	0	2,652,023

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	959,273	11,638,388	12,597,661	0	7,627,801	7,627,801	959,273	4,010,587
1	556000	System Control & Load Dispatching	0	71,442	71,442	0	46,823	46,823	0	24,619
E-557	557XXX	Other Expense	(2,290,579)	3,396,326	1,105,747	(1,426,428)	2,225,953	799,525	(864,151)	1,170,373
TOTAL OTHER POWER SUPPLY EXPENSE			(1,331,306)	15,106,156	13,774,850	(1,426,428)	9,900,577	8,474,149	95,122	5,205,579
TOTAL PRODUCTION OPERATING EXP			136,546	31,001,415	31,137,961	(457,741)	20,318,330	19,860,589	594,287	10,683,085
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	354,355	354,355	0	232,244	232,244	0	122,111
1	561000	Load Dispatching	0	246,968	246,968	0	161,863	161,863	0	85,105
1	562000	Station Expense	0	45,229	45,229	0	29,643	29,643	0	15,586
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	(7,220)	(7,220)	0	(4,732)	(4,732)	0	(2,488)
1	565XXX	Transmission of Electricity by Others	0	1,374,950	1,374,950	0	901,142	901,142	0	473,808
1	566000	Miscellaneous Transmission Expense	0	172,368	172,368	0	112,970	112,970	0	59,398
1	567000	Rent	0	(12,959)	(12,959)	0	(8,493)	(8,493)	0	(4,466)
MAINTENANCE										
1	568000	Supervision & Engineering	0	37,594	37,594	0	24,639	24,639	0	12,955
1	569000	Structures	418	49,880	50,298	0	32,691	32,691	418	17,189
1	570000	Station Equipment	0	89,491	89,491	0	58,652	58,652	0	30,839
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	313	135,527	135,840	(14)	88,824	88,810	327	46,703
1	572000	Underground Lines	0	(3)	(3)	0	(2)	(2)	0	(1)
1	573000	Service Miscellaneous	0	1,053	1,053	0	690	690	0	363
TOTAL TRANSMISSION OPERATING EXP			731	2,487,233	2,487,964	(14)	1,630,131	1,630,117	745	857,102

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,315,147	2,340,569	3,655,716	955,713	1,534,009	2,489,722	359,434	806,560
E-DEPX		Depreciation Expense-Transmission	125,535	1,379,927	1,505,462	42,704	904,404	947,108	82,831	475,523
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	95,149	95,149	0	62,361	62,361	0	32,788
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,923	10,923	0	5,743
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	153,524	0	153,524	81,597	0	81,597	71,927	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)	0	(15,794)	0	0	0	(15,794)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,286	48,286	0	25,388
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,543	0	18,543	12,971	0	12,971	5,572	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(316,388)	0	(316,388)	(153,114)	0	(153,114)	(163,274)	0
99	407434	EIM Deferred O&M	(18,262)	0	(18,262)	0	0	0	(18,262)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,532,567)	0	(1,532,567)	(1,053,375)	0	(1,053,375)	(479,192)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(449,826)	0	(449,826)	0	0	0	(449,826)	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	(1,160)	0	(1,160)	(1,160)	0	(1,160)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
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	1,911,823	1,911,823	0	1,253,009	1,253,009	0	658,814
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,072,726)	5,819,833	4,747,107	(400,971)	3,814,319	3,413,348	(671,755)	2,005,514
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(935,449)	39,308,481	38,373,032	(858,726)	25,762,780	24,904,054	(76,723)	13,545,701

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	70,673	243,498	314,171	43,408	151,195	194,603	27,265	92,303	
3	582000	Station Expense	75,978	10,597	86,575	27,408	6,580	33,988	48,570	4,017	
3	583000	Overhead Line Expense	146,302	117,337	263,639	116,214	72,858	189,072	30,088	44,479	
3	584000	Underground Line Expense	113,868	0	113,868	55,227	0	55,227	58,641	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	217	0	217	217	0	217	0	0	
3	586000	Meter Expense	173,893	2,279	176,172	144,012	1,415	145,427	29,881	864	
3	587000	Customer Installations Expense	44,766	9,849	54,615	23,184	6,116	29,300	21,582	3,733	
3	588000	Miscellaneous Distribution Expense	170,861	188,923	359,784	107,802	117,308	225,110	63,059	71,615	
3	589000	Rent	(1)	16,640	16,639	(1)	10,332	10,331	0	6,308	
MAINTENANCE:											
3	590000	Supervision & Engineering	34,284	54,251	88,535	23,403	33,686	57,089	10,881	20,565	
3	591000	Structures	167,548	377	167,925	15,524	234	15,758	152,024	143	
3	592000	Station Equipment	19,159	13,737	32,896	13,933	8,530	22,463	5,226	5,207	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	878,948	0	878,948	592,337	0	592,337	286,611	0	
3	594000	Underground Lines	53,803	0	53,803	39,698	0	39,698	14,105	0	
3	595000	Line Transformers	33,253	0	33,253	27,561	0	27,561	5,692	0	
3	596000	Street Light & Signal System Maintenance Exp	13,254	0	13,254	11,378	0	11,378	1,876	0	
3	597000	Meters	1,871	0	1,871	1,044	0	1,044	827	0	
3	598000	Miscellaneous Distribution Expense	8,132	5,387	13,519	3,731	3,345	7,076	4,401	2,042	
TOTAL DISTRIBUTION OPERATING EXP			2,006,809	662,875	2,669,684	1,246,080	411,599	1,657,679	760,729	251,276	
E-DEPX		Depreciation Expense-Distribution	4,309,005	7,558	4,316,563	2,837,526	4,693	2,842,219	1,471,479	2,865	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,314	0	10,314	10,314	0	10,314	0	0	
E-OTX		Taxes Other Than FIT--Distribution	4,784,744	0	4,784,744	4,480,855	0	4,480,855	303,889	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,104,063	7,558	9,111,621	7,328,695	4,693	7,333,388	1,775,368	2,865	
TOTAL DISTRIBUTION EXPENSES			11,110,872	670,433	11,781,305	8,574,775	416,292	8,991,067	2,536,097	254,141	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2020		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	13,340	13,340	0	8,715	8,715	0	4,625
2	902000	Meter Reading Expenses	64,355	12,524	76,879	51,021	8,182	59,203	13,334	4,342
2	903XXX	Customer Records & Collection Expenses	49,096	678,569	727,665	27,514	443,316	470,830	21,582	235,253
2	904000	Uncollectible Accounts	(1,699,216)	0	(1,699,216)	(1,246,123)	0	(1,246,123)	(453,093)	0
2	905000	Misc Customer Accounts	0	9,052	9,052	0	5,914	5,914	0	3,138
TOTAL CUSTOMER ACCOUNTS EXPENSES			(1,585,765)	713,485	(872,280)	(1,167,588)	466,127	(701,461)	(418,177)	247,358
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,337,515	4,947	3,342,462	2,291,335	3,232	2,294,567	1,046,180	1,715
2	909000	Advertising	23,087	134,145	157,232	23,087	87,638	110,725	0	46,507
2	910000	Misc Customer Service & Info Exp	0	44,665	44,665	0	29,180	29,180	0	15,485
TOTAL CUSTOMER SERVICE & INFO EXP			3,360,602	183,757	3,544,359	2,314,422	120,050	2,434,472	1,046,180	63,707
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	30,158	2,658,716	2,688,874	21,868	1,814,999	1,836,867	8,290	843,717
4	921000	Office Supplies & Expenses	581	457,958	458,539	581	312,630	313,211	0	145,328
4	922000	Admin Exp Transferred--Credit	0	(9,548)	(9,548)	0	(6,518)	(6,518)	0	(3,030)
4	923000	Outside Services Employed	19,890	1,012,299	1,032,189	18,746	691,056	709,802	1,144	321,243
4	924000	Property Insurance Premium	0	163,699	163,699	0	111,751	111,751	0	51,948
4	925XXX	Injuries and Damages	2,857	512,725	515,582	1,664	350,017	351,681	1,193	162,708
4	926XXX	Employee Pensions and Benefits	296,918	3,778,657	4,075,575	195,815	2,579,538	2,775,353	101,103	1,199,119
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	301,906	289,608	591,514	169,475	189,809	359,284	132,431	99,799
4	930000	Miscellaneous General Expenses	14,615	525,897	540,512	14,362	359,009	373,371	253	166,888
4	931000	Rents	350	31,318	31,668	0	21,380	21,380	350	9,938
4	935000	Maintenance of General Plant	161,391	915,653	1,077,044	116,256	625,080	741,336	45,135	290,573
TOTAL ADMIN & GEN OPERATING EXP			828,766	10,336,982	11,165,748	538,767	7,048,751	7,587,518	289,999	3,288,231

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	297,147	1,572,699	1,869,846	225,683	1,073,619	1,299,302	71,464	499,080
E-AMTX		Amortization Expense-General Plant - 303000	0	24,771	24,771	0	16,893	16,893	0	7,878
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	292,198	2,466,057	2,758,255	292,203	1,683,479	1,975,682	(5)	782,578
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	33,796	33,796	0	23,071	23,071	0	10,725
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	19,935	101,587	121,522	16,177	68,741	84,918	3,758	32,846
99	407314	Regulatory Debit - FISERVE Amortization	83,916	0	83,916	64,583	0	64,583	19,333	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	49,855	0	49,855	49,855	0	49,855	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	2,067,050	0	2,067,050	1,430,172	0	1,430,172	636,878	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(827,521)	0	(827,521)	(827,521)	0	(827,521)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(26,105)	0	(26,105)	0	0	0	(26,105)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(980,347)	0	(980,347)	0	0	0	(980,347)	0
99	407447	Regulatory Credit - COVID-19 Deferral	1,491,217	0	1,491,217	1,084,862	0	1,084,862	406,355	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(467,066)	0	(467,066)	(467,066)	0	(467,066)	0	0
E-OTX		Taxes Other Than FIT--A&G	59,394	385,176	444,570	38,242	262,944	301,186	21,152	122,232
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,059,673	4,584,086	6,643,759	1,907,190	3,128,747	5,035,937	152,483	1,455,339
		TOTAL ADMIN & GENERAL EXPENSES	2,888,439	14,921,068	17,809,507	2,445,957	10,177,498	12,623,455	442,482	4,743,570
		TOTAL EXPENSES BEFORE FIT	14,838,699	55,797,224	70,635,923	11,308,840	36,942,747	48,251,587	3,529,859	18,854,477
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,685,731			10,721,326		
E-FIT		FEDERAL INCOME TAX			(5,074,923)			(3,727,379)		
E-FIT		DEFERRED FEDERAL INCOME TAX			5,138,296			3,238,129		
E-FIT		AMORTIZED ITC			(40,400)			(26,478)		
		ELECTRIC NET OPERATING INCOME (LOSS)			19,662,758			11,237,054		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	2	Number of Customers	100.000%	65.331%	34.669%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.093%	37.907%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	13,728,228
99	442200	Commercial - Firm & Int.	7,833,931
1	442300	Industrial	4,364,537
99	444000	Public Street & Highway Lighting	229,020
99	448000	Interdepartmental Revenue	27,332
99	499XXX	Unbilled Revenue	222,931
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>26,405,979</u>
1	447XXX	Sales for Resale	2,125,202
		TOTAL SALES OF ELECTRICITY	<u>28,531,181</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	3,115
1	453000	Sales of Water & Water Power	13,812
1	454000	Rent from Electric Property	179,730
1	454100	Rent from Trnsmission Joint Use	871
1	456XXX	Other Electric Revenues	2,620,032
		TOTAL OTHER OPERATING REVENUE	<u>2,817,560</u>
		TOTAL ELECTRIC REVENUE	<u>31,348,741</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,423
1	501XXX	Fuel	1,121,765
1	502000	Steam Expense	94,940
1	505000	Electric Expense	21,814
1	506XXX	Miscellaneous Steam Power Generation Op Exp	192,106
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	21,082
1	511000	Structures	27,193
1	512000	Boiler Plant	262,205
1	513000	Electric Plant	252,074
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	94,043
		TOTAL STEAM POWER GENERATION EXP	<u>2,098,645</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	83,622
1	536000	Water for Power	96,589
1	537000	Hydraulic Expense	488,738
1	538000	Electric Expense	177,529
1	539000	Miscellaneous Hydraulic Power Generation Exp	21,978
1	540000	Rent	41,219
1	540100	MT Trust Funds Land Settlement Rents	145,973
		MAINTENANCE	
1	541000	Supervision & Engineering	17,973
1	542000	Structures	10,907
1	543000	Reservoirs, Dams, & Waterways	28,359
1	544000	Electric Plant	103,111
1	545000	Miscellaneous Hydraulic Plant	10,005
		TOTAL HYDRO POWER GENERATION EXP	<u>1,226,003</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	15,198
1	547XXX	Fuel	2,344,952
1	548000	Generation Expense	64,513
1	549XXX	Miscellaneous Other Power Generation Op Exp	19,262
1	550000	Rent	2,188
		MAINTENANCE	
1	551000	Supervision & Engineering	32,261
1	552000	Structures	1,883
1	553000	Generating & Electric Equipment	175,708
1	554XXX	Miscellaneous Other Power Generation Maint Exp	(3,942)
		TOTAL OTHER POWER GENERATION EXP	<u>2,652,023</u>

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

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,969,860
1	556000	System Control & Load Dispatching	24,619
E-557	557XXX	Other Expense	306,222
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,300,701</u>
		TOTAL PRODUCTION OPERATING EXP	<u>11,277,372</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	122,111
1	561000	Load Dispatching	85,105
1	562000	Station Expense	15,586
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	(2,488)
1	565XXX	Transmission of Electricity by Others	473,808
1	566000	Miscellaneous Transmission Expense	59,398
1	567000	Rent	(4,466)
		MAINTENANCE	
1	568000	Supervision & Engineering	12,955
1	569000	Structures	17,607
1	570000	Station Equipment	30,839
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	47,030
1	572000	Underground Lines	(1)
1	573000	Service Miscellaneous	363
		TOTAL TRANSMISSION OPERATING EXP	<u>857,847</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,165,994
E-DEPX		Depreciation Expense-Transmission	558,354
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,788
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,743
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	71,927
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(15,794)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,388
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	5,572
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(163,274)
99	407434	EIM Deferred O&M	(18,262)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(479,192)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(449,826)
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	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	658,814
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,333,759
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,468,978

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	119,568
3	582000	Station Expense	52,587
3	583000	Overhead Line Expense	74,567
3	584000	Underground Line Expense	58,641
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	30,745
3	587000	Customer Installations Expense	25,315
3	588000	Miscellaneous Distribution Expense	134,674
3	589000	Rent	6,308
		MAINTENANCE:	
3	590000	Supervision & Engineering	31,446
3	591000	Structures	152,167
3	592000	Station Equipment	10,433
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	286,611
3	594000	Underground Lines	14,105
3	595000	Line Transformers	5,692
3	596000	Street Light & Signal System Maintenance Exp	1,876
3	597000	Meters	827
3	598000	Miscellaneous Distribution Expense	6,443
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,012,005</u>
E-DEPX		Depreciation Expense-Distribution	1,474,344
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	303,889
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,778,233</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,790,238</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,625
2	902000	Meter Reading Expenses	17,676
2	903XXX	Customer Records & Collection Expenses	256,835
2	904000	Uncollectible Accounts	(453,093)
2	905000	Misc Customer Accounts	3,138
		TOTAL CUSTOMER ACCOUNTS EXPENSES	(170,819)
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	1,047,895
2	909000	Advertising	46,507
2	910000	Misc Customer Service & Info Exp	15,485
		TOTAL CUSTOMER SERVICE & INFO EXP	1,109,887
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	852,007
4	921000	Office Supplies & Expenses	145,328
4	922000	Admin Exp Transferred--Credit	(3,030)
4	923000	Outside Services Employed	322,387
4	924000	Property Insurance Premium	51,948
4	925XXX	Injuries and Damages	163,901
4	926XXX	Employee Pensions and Benefits	1,300,222
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	232,230
4	930000	Miscellaneous General Expenses	167,141
4	931000	Rents	10,288
4	935000	Maintenance of General Plant	335,708
		TOTAL ADMIN & GEN OPERATING EXP	3,578,230

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	570,544
E-AMTX		Amortization Expense-General Plant - 303000	7,878
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	782,573
E-AMTX		Amortization Expense-General Plant - 390200, 3962	10,725
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	36,604
99	407314	Regulatory Debit - FISERVE Amortization	19,333
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	636,878
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(26,105)
99	407444	Regulatory Credit - Wild Fire Resiliency	(980,347)
99	407447	Regulatory Credit - COVID-19 Deferral	406,355
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	143,384
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,607,822
		TOTAL ADMIN & GENERAL EXPENSES	5,186,052
		TOTAL EXPENSES BEFORE FIT	22,384,336
		NET OPERATING INCOME (LOSS) BEFORE FIT	8,964,405
E-FIT		FEDERAL INCOME TAX	(1,347,544)
E-FIT		DEFERRED FEDERAL INCOME TAX	1,900,167
E-FIT		AMORTIZED ITC	(13,922)
		ELECTRIC NET OPERATING INCOME (LOSS)	8,425,704

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,200	55,235	56,435	1,100	36,201	37,301	100	19,034	19,134
1	456010	Other Electric Rev-Financial	0	(641,196)	(641,196)	0	(420,240)	(420,240)	0	(220,956)	(220,956)
1	456015	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456016	Other Electric Rev-Resource Opt	0	200,446	200,446	0	131,372	131,372	0	69,074	69,074
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,787	3,787	0	1,991	1,991
1	456018	Other Electric Rev-Extraction	0	13,071	13,071	0	8,567	8,567	0	4,504	4,504
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,000)	100,000	90,000	0	65,540	65,540	(10,000)	34,460	24,460
1	456050	Other Electric Rev-Attachment Fees	410,448	0	410,448	295,495	0	295,495	114,953	0	114,953
1	456100	Transmission Revenue of Others	0	784,942	784,942	0	514,451	514,451	0	270,491	270,491
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,466	50,466	0	26,534	26,534
1	456130	Ancillary Services Revenue	0	217,964	217,964	0	142,854	142,854	0	75,110	75,110
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	8,117	0	8,117	(477,533)	0	(477,533)	485,650	0	485,650
1	456329	Amortization Res Decoupling Deferral	(679,731)	0	(679,731)	(641,066)	0	(641,066)	(38,665)	0	(38,665)
1	456338	Non-res Decoupling Deferred Rev	1,019,875	0	1,019,875	660,074	0	660,074	359,801	0	359,801
1	456339	Amortization Non-res Decoupling	(597,651)	0	(597,651)	(587,329)	0	(587,329)	(10,322)	0	(10,322)
1	456380	Other Electric Revenue-Clearwater	25,651	0	25,651	0	0	0	25,651	0	25,651
1	456700	Other Electric Rev-Low Voltage	14,756	0	14,756	9,523	0	9,523	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,958	148,958	0	97,627	97,627	0	51,331	51,331
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	3,935,168	3,935,168	0	2,579,109	2,579,109	0	1,356,059	1,356,059
TOTAL ACCOUNT 456			192,665	4,897,366	5,090,031	(739,736)	3,209,734	2,469,998	932,401	1,687,632	2,620,033

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	11,264,051	11,264,051	0	7,382,459	7,382,459	0	3,881,592	3,881,592
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	35,474	35,474	0	23,250	23,250	0	12,224	12,224
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	959,273	0	959,273	0	0	0	959,273	0	959,273
1	555550	Non Monetary - Exchange Power	0	(42,901)	(42,901)	0	(28,117)	(28,117)	0	(14,784)	(14,784)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	163,800	163,800	0	107,355	107,355	0	56,445	56,445
1	555710	Intercompany Purchase	0	217,964	217,964	0	142,854	142,854	0	75,110	75,110
TOTAL ACCOUNT 555			959,273	11,638,388	12,597,661	0	7,627,801	7,627,801	959,273	4,010,587	4,969,860

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,815	459,635	461,450	1,815	301,245	303,060	0	158,390	158,390
1	557010	Other Power Supply Expense - Financial	0	(1,969,430)	(1,969,430)	0	(1,290,764)	(1,290,764)	0	(678,666)	(678,666)
1	557018	Merchandise Processing Fee	0	3,711	3,711	0	2,432	2,432	0	1,279	1,279
1	557150	Fuel - Economic Dispatch	0	2,354,345	2,354,345	0	1,543,038	1,543,038	0	811,307	811,307
1	557160	Power Supply Expense - Miscellaneous	0	232	232	0	152	152	0	80	80
99	557161	Unbilled Add-Ons	(2,319)	0	(2,319)	(2,869)	0	(2,869)	550	0	550
1	557165	Other Resource Costs-CAISO Charges	0	7,780	7,780	0	5,099	5,099	0	2,681	2,681
1	557170	Broker Fees - Power	0	19,713	19,713	0	12,920	12,920	0	6,793	6,793
1	557171	REC Broker Fees	0	3,863	3,863	0	2,532	2,532	0	1,331	1,331
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(57,572)	0	(57,572)	(57,572)	0	(57,572)	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
99	557280	Washington ERM Deferred	712,533	0	712,533	712,533	0	712,533	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	(2,091,299)	0	(2,091,299)	(2,091,299)	0	(2,091,299)	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	129,213	0	129,213	129,213	0	129,213	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(159,709)	0	(159,709)	(159,709)	0	(159,709)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(934,703)	0	(934,703)	0	0	0	(934,703)	0	(934,703)
99	557390	Idaho PCA Amortization	43,237	0	43,237	0	0	0	43,237	0	43,237
1	557395	Optional Renewable Power Expense Offset	0	20	20	0	13	13	0	7	7
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,949	5,949	0	3,899	3,899	0	2,050	2,050
1	557711	Turbine Gas Bookout Offset	0	(5,949)	(5,949)	0	(3,899)	(3,899)	0	(2,050)	(2,050)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,516,457	2,516,457	0	1,649,286	1,649,286	0	867,171	867,171
TOTAL ACCOUNT 557			(2,290,579)	3,396,326	1,105,747	(1,426,428)	2,225,953	799,525	(864,151)	1,170,373	306,222

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,054	4,947	23,001	8,590	3,232	11,822	9,464	1,715	11,179
99	908600	Public Purpose Tariff Rider Expense Offset	3,299,271	0	3,299,271	2,273,305	0	2,273,305	1,025,966	0	1,025,966
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	20,190	0	20,190	9,440	0	9,440	10,750	0	10,750
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,337,515	4,947	3,342,462	2,291,335	3,232	2,294,567	1,046,180	1,715	1,047,895

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.331%	34.669%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.17%	54.17%
2	Cost of Debt		4.898%	4.902%
	Total Weighted Cost		2.653%	2.655%
E-APL	Net Rate Base	2,663,635,017	1,795,490,299	868,144,718
	Interest Deduction for FIT Calculation	70,683,600	47,634,358	23,049,242
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	90,321,654	58,972,913	31,348,741
E-OPS	Less: Operating & Maintenance Expense	50,133,436	32,468,914	17,664,522
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,361,350	9,747,623	3,613,727
E-OTX	Less: Taxes Other than FIT	7,141,137	6,035,050	1,106,087
	Net Operating Income Before FIT	19,685,731	10,721,326	8,964,405
E-INT	Less: Monthly Interest Expense	5,890,300	3,969,530	1,920,770
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(1,973)	0	(1,973)
E-SCM	Plus: Schedule M Adjustments	(37,959,760)	(24,501,222)	(13,458,538)
	Taxable Net Operating Income	(24,166,302)	(17,749,426)	(6,416,876)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,074,923)	(3,727,379)	(1,347,544)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(5,074,923)	(3,727,379)	(1,347,544)
E-DTE	Deferred FIT	5,138,296	3,238,129	1,900,167
1	411400 Amortized Investment Tax Credit	(40,400)	(26,478)	(13,922)
	Total Net FIT/Deferred FIT	22,973	(515,728)	538,701

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,349,345	7,920,527	14,269,872	4,364,143	5,302,529	9,666,672	1,985,202	2,617,998	4,603,200	
12	997001 Contributions In Aid of Construction	0	2,245,864	2,245,864	0	1,519,709	1,519,709	0	726,155	726,155	
12	997002 Injuries and Damages	0	150,001	150,001	0	101,501	101,501	0	48,500	48,500	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	273,635	273,635	0	185,161	185,161	0	88,474	88,474	
99	997007 Idaho PCA	(891,466)	0	(891,466)	0	0	0	(891,466)	0	(891,466)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	78,250	78,250	0	52,949	52,949	0	25,301	25,301	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	14,491	0	14,491	23,110	0	23,110	(8,619)	0	(8,619)	
12	997020 FAS87 Current Pension Accrual	0	887,738	887,738	0	600,706	600,706	0	287,032	287,032	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	(1,898,930)	(1,898,930)	0	(1,284,949)	(1,284,949)	0	(613,981)	(613,981)	
99	997031 Decoupling Mechanism	249,389	0	249,389	1,045,853	0	1,045,853	(796,464)	0	(796,464)	
12	997032 Interest Rate Swaps	0	253,441	253,441	0	171,496	171,496	0	81,945	81,945	
99	997033 BPA Residential Exchange	(558,327)	0	(558,327)	(1,063,940)	0	(1,063,940)	505,613	0	505,613	
99	997034 Montana Hydro Settlement	424,834	0	424,834	278,861	0	278,861	145,973	0	145,973	
99	997035 Leases	0	(14,559)	(14,559)	0	(9,939)	(9,939)	0	(4,620)	(4,620)	
99	997043 Washington Deferred Power Costs	(1,436,338)	0	(1,436,338)	(1,436,338)	0	(1,436,338)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(42,901)	(42,901)	0	(29,030)	(29,030)	0	(13,871)	(13,871)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765	
12	997048 AFUDC	0	1,171,378	1,171,378	0	792,636	792,636	0	378,742	378,742	
12	997049 Tax Depreciation	0	(8,720,365)	(8,720,365)	0	(5,900,809)	(5,900,809)	0	(2,819,556)	(2,819,556)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0	
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0	
12	997061 CDA Fund Settlement	0	(366,666)	(366,666)	0	(248,112)	(248,112)	0	(118,554)	(118,554)	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,853	49,853	0	23,821	23,821	
99	997065 Amortization - Unbilled Revenue Add-Ins	(33,632)	0	(33,632)	(31,396)	0	(31,396)	(2,236)	0	(2,236)	
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	109,233	109,233	0	57,433	57,433	
12	997080 Book Transportation Depreciation	0	5,235,790	5,235,790	0	3,542,902	3,542,902	0	1,692,888	1,692,888	
12	997081 Deferred Compensation	0	781,666	781,666	0	528,930	528,930	0	252,736	252,736	
4	997082 Meal Disallowances	0	52,725	52,725	0	35,993	35,993	0	16,732	16,732	
12	997083 Paid Time Off	0	232,790	232,790	0	157,522	157,522	0	75,268	75,268	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(465,620)	0	(465,620)	0	0	0	(465,620)	0	(465,620)	
99	997095 WA REC Deferral	(30,496)	0	(30,496)	(30,496)	0	(30,496)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,845	1,845	0	882	882	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(12,341)	(12,341)	0	(8,351)	(8,351)	0	(3,990)	(3,990)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(6,700,000)	(6,700,000)	0	(4,533,689)	(4,533,689)	0	(2,166,311)	(2,166,311)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0	
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(777,667)	0	(777,667)	(777,667)	0	(777,667)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	83,916	0	83,916	64,583	0	64,583	19,333	0	19,333
12	997111	Capitalized Transportation	0	(121,478)	(121,478)	0	(82,201)	(82,201)	0	(39,277)	(39,277)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	491,578	491,578	0	332,636	332,636	0	158,942	158,942
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(443,494)	0	(443,494)	(273,644)	0	(273,644)	(169,850)	0	(169,850)
99	997119	AFUDC Tax CPI	0	(3,360,094)	(3,360,094)	0	(2,273,675)	(2,273,675)	0	(1,086,419)	(1,086,419)
99	997120	Transportation Tax Disallowance	0	48,063	48,063	0	32,523	32,523	0	15,540	15,540
99	997123	EIM Deferred O&M	(18,262)	0	(18,262)	0	0	0	(18,262)	0	(18,262)
99	997124	Colstrip Recovery Offset	(119,037)	0	(119,037)	(119,037)	0	(119,037)	0	0	0
99	997125	COVID-19	3,558,267	0	3,558,267	2,515,034	0	2,515,034	1,043,233	0	1,043,233
99	997126	Prepaid Expenses	0	(1,159,341)	(1,159,341)	0	(784,491)	(784,491)	0	(374,850)	(374,850)
99	997127	CARES Act SS Deferral	0	3,118,505	3,118,505	0	2,110,199	2,110,199	0	1,008,306	1,008,306
99	997128	Meters Expensed	0	(21,619,454)	(21,619,454)	0	(14,629,236)	(14,629,236)	0	(6,990,218)	(6,990,218)
99	997129	Mixed Service Costs (IDD#5)	0	(22,086,968)	(22,086,968)	0	(14,945,589)	(14,945,589)	0	(7,141,379)	(7,141,379)
99	997130	Wild Fire Resiliency Deferral	(1,006,452)	0	(1,006,452)	0	0	0	(1,006,452)	0	(1,006,452)
		TOTAL SCHEDULE M ADJUSTMENTS	4,958,319	(42,918,079)	(37,959,760)	4,600,526	(29,101,748)	(24,501,222)	357,793	(13,816,331)	(13,458,538)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.667%	32.333%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,341,190	5,341,190	0	3,614,223	3,614,223	0	1,726,967	1,726,967
99	410100	Deferred Federal Income Tax Expense - Washin	(64,180)	0	(64,180)	(64,180)	0	(64,180)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	464,888	0	464,888	0	0	0	464,888	0	464,888
	410100	Total	400,708	5,341,190	5,741,898	(64,180)	3,614,223	3,550,043	464,888	1,726,967	2,191,855
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(903,590)	(903,590)	0	(611,432)	(611,432)	0	(292,158)	(292,158)
99	411100	Deferred Federal Income Tax Expense - Washin	299,518	0	299,518	299,518	0	299,518	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	470	0	470	0	0	0	470	0	470
	411100	Total	299,988	(903,590)	(603,602)	299,518	(611,432)	(311,914)	470	(292,158)	(291,688)
Total Deferred Federal Income Tax Expense			700,696	4,437,600	5,138,296	235,338	3,002,791	3,238,129	465,358	1,434,809	1,900,167

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.667%	32.333%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	1,521	1,521	0	997	997	0	524	524
1	408140	State Kwh Generation Tax	0	111,146	111,146	0	72,845	72,845	0	38,301	38,301
1	408150	R&P Property Tax--Production	0	1,415,331	1,415,331	0	927,608	927,608	0	487,723	487,723
1	408180	R&P Property Tax--Transmission	0	383,825	383,825	0	251,559	251,559	0	132,266	132,266
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,911,823	1,911,823	0	1,253,009	1,253,009	0	658,814	658,814
DISTRIBUTION											
99	408110	State Excise Tax	2,045,400	0	2,045,400	2,045,400	0	2,045,400	0	0	0
99	408120	Municipal Occupation & License Tax	2,120,619	0	2,120,619	1,779,888	0	1,779,888	340,731	0	340,731
99	408160	Miscellaneous State or Local Tax--WA & ID	100	0	100	0	0	0	100	0	100
99	408170	R&P Property Tax--Distribution	620,598	0	620,598	655,567	0	655,567	(34,969)	0	(34,969)
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(1,973)	0	(1,973)	0	0	0	(1,973)	0	(1,973)
TOTAL DISTRIBUTION			4,784,744	0	4,784,744	4,480,855	0	4,480,855	303,889	0	303,889
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	59,394	385,176	444,570	38,242	262,944	301,186	21,152	122,232	143,384
TOTAL A&G			59,394	385,176	444,570	38,242	262,944	301,186	21,152	122,232	143,384
TOTAL TAXES OTHER THAN FIT			4,844,138	2,296,999	7,141,137	4,519,097	1,515,953	6,035,050	325,041	781,046	1,106,087

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,758,333	7,758,333	0	5,084,811	5,084,811	0	2,673,522	2,673,522
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,800	1,310,800	0	689,200	689,200
1	182333	CDA Settlement Costs	0	1,082,467	1,082,467	0	709,449	709,449	0	373,018	373,018
1	182381	CDA Settlement Past Storage	0	29,248,500	29,248,500	0	19,169,467	19,169,467	0	10,079,033	10,079,033
1	302000	Franchises & Consents	2,668,452	44,049,219	46,717,671	2,668,452	28,869,858	31,538,310	0	15,179,361	15,179,361
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,951,533	15,271,249	319,716	9,917,675	10,237,391	0	5,033,858	5,033,858
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	921,786	116,630,848	117,552,634	923,717	79,619,215	80,542,932	(1,931)	37,011,633	37,009,702
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	0	0	0	0	0	0	0	0
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,403,371	70,403,371	0	48,061,565	48,061,565	0	22,341,806	22,341,806
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,292,478	20,292,478	0	13,852,863	13,852,863	0	6,439,615	6,439,615
4	303121	Misc Intangible Plant-AMI Software	15,993,514	975,058	16,968,572	15,993,514	665,633	16,659,147	0	309,425	309,425
		TOTAL INTANGIBLE PLANT	19,903,468	307,391,807	327,295,275	19,905,399	207,261,336	227,166,735	(1,931)	100,130,471	100,128,540
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,863,335	3,863,335	0	2,532,030	2,532,030	0	1,331,305	1,331,305
1	311XXX	Structures & Improvements	111,808,105	28,689,564	140,497,669	73,069,255	18,803,140	91,872,395	38,738,850	9,886,424	48,625,274
1	312000	Boiler Plant	146,704,277	46,651,159	193,355,436	95,874,187	30,575,170	126,449,357	50,830,090	16,075,989	66,906,079
1	313000	Generators	860,334	0	860,334	564,767	0	564,767	295,567	0	295,567
1	314000	Turbogenerator Units	39,399,433	18,569,486	57,968,919	25,750,077	12,170,441	37,920,518	13,649,356	6,399,045	20,048,401
1	315000	Accessory Electric Equipment	18,340,623	12,277,902	30,618,525	11,988,228	8,046,937	20,035,165	6,352,395	4,230,965	10,583,360
1	316000	Miscellaneous Power Plant Equipment	14,944,103	2,475,603	17,419,706	9,768,499	1,622,510	11,391,009	5,175,604	853,093	6,028,697
		TOTAL STEAM PRODUCTION PLANT	332,056,875	112,527,049	444,583,924	217,015,013	73,750,228	290,765,241	115,041,862	38,776,821	153,818,683
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,899,355	64,899,355	0	42,535,037	42,535,037	0	22,364,318	22,364,318
1	331XXX	Structures & Improvements	0	97,926,838	97,926,838	0	64,181,250	64,181,250	0	33,745,588	33,745,588
1	332XXX	Reservoirs, Dams, & Waterways	0	194,244,539	194,244,539	0	127,307,871	127,307,871	0	66,936,668	66,936,668
1	333000	Waterwheels, Turbines, & Generators	0	233,952,400	233,952,400	0	153,332,403	153,332,403	0	80,619,997	80,619,997
1	334000	Accessory Electric Equipment	0	75,162,820	75,162,820	0	49,261,712	49,261,712	0	25,901,108	25,901,108
1	335XXX	Miscellaneous Power Plant Equipment	0	13,047,157	13,047,157	0	8,551,107	8,551,107	0	4,496,050	4,496,050
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,392,160	2,392,160	0	1,257,764	1,257,764
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,883,033	682,883,033	0	447,561,540	447,561,540	0	235,321,493	235,321,493
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	593,247	593,247	0	311,921	311,921
1	341000	Structures & Improvements	0	17,439,452	17,439,452	0	11,429,817	11,429,817	0	6,009,635	6,009,635
1	342000	Fuel Holders, Producers, & Accessories	0	21,068,407	21,068,407	0	13,808,234	13,808,234	0	7,260,173	7,260,173
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,406,732	15,406,732	0	8,100,640	8,100,640
1	344000	Generators	0	222,836,802	222,836,802	0	146,047,240	146,047,240	0	76,789,562	76,789,562
1	344010	Generators - Solar	0	172,151	172,151	0	112,828	112,828	0	59,323	59,323
1	345000	Accessory Electric Equipment	0	22,508,584	22,508,584	0	14,752,126	14,752,126	0	7,756,458	7,756,458
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,765	21,765	0	11,444	11,444
1	346000	Miscellaneous Power Plant Equipment	0	1,641,459	1,641,459	0	1,075,812	1,075,812	0	565,647	565,647
		TOTAL OTHER PRODUCTION PLANT	0	310,112,604	310,112,604	0	203,247,801	203,247,801	0	106,864,803	106,864,803
		TOTAL PRODUCTION PLANT	332,056,875	1,105,522,686	1,437,579,561	217,015,013	724,559,569	941,574,582	115,041,862	380,963,117	496,004,979

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	30,403,488	31,031,846	410,632	19,926,446	20,337,078	217,726	10,477,042	10,694,768
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	81,246	28,392,150	28,473,396	50,255	18,608,215	18,658,470	30,991	9,783,935	9,814,926
1	353XXX	Station Equipment	12,147,296	292,933,098	305,080,394	7,934,298	191,988,352	199,922,650	4,212,998	100,944,746	105,157,744
1	354000	Towers & Fixtures	16,083,190	1,167,385	17,250,575	10,510,626	765,104	11,275,730	5,572,564	402,281	5,974,845
1	355000	Poles & Fixtures	4,595	298,258,556	298,263,151	2,718	195,478,658	195,481,376	1,877	102,779,898	102,781,775
1	356000	Overhead Conductors & Devices	12,610,625	153,193,346	165,803,971	8,240,701	100,402,919	108,643,620	4,369,924	52,790,427	57,160,351
1	357000	Underground Conduit	0	3,821,357	3,821,357	0	2,504,517	2,504,517	0	1,316,840	1,316,840
1	358000	Underground Conductors & Devices	0	3,170,018	3,170,018	0	2,077,630	2,077,630	0	1,092,388	1,092,388
1	359000	Roads & Trails	78,834	2,075,450	2,154,284	51,518	1,360,250	1,411,768	27,316	715,200	742,516
TOTAL TRANSMISSION PLANT			41,634,144	813,414,848	855,048,992	27,200,748	533,112,091	560,312,839	14,433,396	280,302,757	294,736,153
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	9,165,935	0	9,165,935	7,695,381	0	7,695,381	1,470,554	0	1,470,554
99	360400	Land Easements	3,768,598	0	3,768,598	1,284,969	0	1,284,969	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	34,866,169	0	34,866,169	27,745,601	0	27,745,601	7,120,568	0	7,120,568
3	362000	Station Equipment	153,473,949	3,400,089	156,874,038	101,872,849	2,111,217	103,984,066	51,601,100	1,288,872	52,889,972
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	459,562,885	0	459,562,885	301,057,280	0	301,057,280	158,505,605	0	158,505,605
99	365000	Overhead Conductors & Devices	297,584,499	0	297,584,499	190,260,800	0	190,260,800	107,323,699	0	107,323,699
99	366000	Underground Conduit	133,405,918	0	133,405,918	87,765,926	0	87,765,926	45,639,992	0	45,639,992
99	367000	Underground Conductors & Devices	231,472,850	0	231,472,850	153,750,963	0	153,750,963	77,721,887	0	77,721,887
99	368000	Line Transformers	293,199,153	0	293,199,153	202,474,237	0	202,474,237	90,724,916	0	90,724,916
99	369XXX	Services	189,735,711	0	189,735,711	124,867,853	0	124,867,853	64,867,858	0	64,867,858
99	371XXX	Installations on Customers' Premises	3,128,481	0	3,128,481	3,128,481	0	3,128,481	0	0	0
99	370XXX	Meters	81,848,092	0	81,848,092	57,942,120	0	57,942,120	23,905,972	0	23,905,972
99	373XXX	Street Light & Signal Systems	69,514,814	0	69,514,814	45,087,067	0	45,087,067	24,427,747	0	24,427,747
TOTAL DISTRIBUTION PLANT			1,963,561,886	3,400,089	1,966,961,975	1,307,400,509	2,111,217	1,309,511,726	656,161,377	1,288,872	657,450,249
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,509,027	8,863,634	10,372,661	808,699	6,050,848	6,859,547	700,328	2,812,786	3,513,114
4	390XXX	Structures & Improvements	19,174,768	105,023,029	124,197,797	10,545,099	71,695,021	82,240,120	8,629,669	33,328,008	41,957,677
4	391XXX	Office Furniture & Equipment	4,537,622	56,843,667	61,381,289	4,500,216	38,804,898	43,305,114	37,406	18,038,769	18,076,175
4	392XXX	Transportation Equipment	37,189,296	26,172,824	63,362,120	25,835,208	17,867,140	43,702,348	11,354,088	8,305,684	19,659,772
4	393000	Stores Equipment	473,585	3,783,330	4,256,915	276,940	2,582,728	2,859,668	196,645	1,200,602	1,397,247
4	394000	Tools, Shop & Garage Equipment	1,805,153	15,210,323	17,015,476	833,496	10,383,479	11,216,975	971,657	4,826,844	5,798,501
4	394100	Electric Charging Stations	0	116,804	116,804	0	79,737	79,737	0	37,067	37,067
4	395XXX	Laboratory Equipment	349,726	2,694,303	3,044,029	336,146	1,839,293	2,175,439	13,580	855,010	868,590
4	396XXX	Power Operated Equipment	23,352,458	9,101,912	32,454,370	14,070,699	6,213,511	20,284,210	9,281,759	2,888,401	12,170,160
4	397XXX	Communications Equipment	30,207,573	81,557,674	111,765,247	21,097,578	55,676,162	76,773,740	9,109,995	25,881,512	34,991,507
4	398000	Miscellaneous Equipment	13,474	749,527	763,001	0	511,672	511,672	13,474	237,855	251,329
TOTAL GENERAL PLANT			118,612,682	310,117,027	428,729,709	78,304,081	211,704,489	290,008,570	40,308,601	98,412,538	138,721,139
TOTAL PLANT IN SERVICE			2,475,769,055	2,539,846,457	5,015,615,512	1,649,825,750	1,678,748,702	3,328,574,452	825,943,305	861,097,755	1,687,041,060

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(256,083,559)	(72,783,767)	(328,867,326)	(166,844,086)	(47,702,481)	(214,546,567)	(89,239,473)	(25,081,286)	(114,320,759)
E-ADEP		Hydro Production Plant	0	(157,563,920)	(157,563,920)	0	(103,267,393)	(103,267,393)	0	(54,296,527)	(54,296,527)
E-ADEP		Other Production Plant	0	(148,643,451)	(148,643,451)	0	(97,420,918)	(97,420,918)	0	(51,222,533)	(51,222,533)
E-ADEP		Transmission Plant	(25,254,918)	(215,159,231)	(240,414,149)	(15,703,263)	(141,015,360)	(156,718,623)	(9,551,655)	(74,143,871)	(83,695,526)
E-ADEP		Distribution Plant	(621,152,475)	(321,460)	(621,473,935)	(374,981,923)	(199,604)	(375,181,527)	(246,170,552)	(121,856)	(246,292,408)
E-ADEP		General Plant	(44,656,620)	(100,010,549)	(144,667,169)	(27,660,969)	(68,273,201)	(95,934,170)	(16,995,651)	(31,737,348)	(48,732,999)
		TOTAL ACCUMULATED DEPRECIATION	(947,147,572)	(694,482,378)	(1,641,629,950)	(585,190,241)	(457,878,957)	(1,043,069,198)	(361,957,331)	(236,603,421)	(598,560,752)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,067,440)	(16,067,440)	0	(10,530,600)	(10,530,600)	0	(5,536,840)	(5,536,840)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(273,017)	0	(273,017)	(273,017)	0	(273,017)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,023,561)	(3,023,561)	0	(2,061,418)	(2,061,418)	0	(962,143)	(962,143)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(6,545,786)	(89,917,775)	(96,463,561)	(6,546,162)	(61,383,268)	(67,929,430)	376	(28,534,507)	(28,534,131)
E-AAAMT		General Plant - 390200, 396200	0	(302,396)	(302,396)	0	(206,434)	(206,434)	0	(95,962)	(95,962)
		TOTAL ACCUMULATED AMORTIZATION	(6,818,803)	(109,311,172)	(116,129,975)	(6,819,179)	(74,181,720)	(81,000,899)	376	(35,129,452)	(35,129,076)
		TOTAL ACCUMULATED DEPR/AMORT	(953,966,375)	(803,793,550)	(1,757,759,925)	(592,009,420)	(532,060,677)	(1,124,070,097)	(361,956,955)	(271,732,873)	(633,689,828)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,521,802,680	1,736,052,907	3,257,855,587	1,057,816,330	1,146,688,025	2,204,504,355	463,986,350	589,364,882	1,053,351,232
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	162,447	162,447	0	106,468	106,468	0	55,979	55,979
12		ADFIT - Electric Plant In Service (282900)	0	(597,459,132)	(597,459,132)	0	(404,282,671)	(404,282,671)	0	(193,176,461)	(193,176,461)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(59,624,498)	(59,624,498)	0	(40,703,260)	(40,703,260)	0	(18,921,238)	(18,921,238)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,117,070)	(2,117,070)	0	(1,445,239)	(1,445,239)	0	(671,831)	(671,831)
4		ADFIT - Common Plant (283750 from C-DTX)	0	80,186	80,186	0	54,740	54,740	0	25,446	25,446
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	(6,142,185)	(6,142,185)	0	(4,025,588)	(4,025,588)	0	(2,116,597)	(2,116,597)
1		ADFIT - CDA Settlement Costs (283333)	0	262,693	262,693	0	172,169	172,169	0	90,524	90,524
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,029,163)	(1,029,163)	0	(696,404)	(696,404)	0	(332,759)	(332,759)
		TOTAL ACCUMULATED DFIT	0	(665,866,722)	(665,866,722)	0	(450,819,785)	(450,819,785)	0	(215,046,937)	(215,046,937)
		NET ELECTRIC UTILITY PLANT	1,521,802,680	1,070,186,185	2,591,988,865	1,057,816,330	695,868,240	1,753,684,570	463,986,350	374,317,945	838,304,295

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.540%	34.460%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.093%	37.907%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.266%	31.734%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.667%	32.333%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,521,802,680	1,070,186,185	2,591,988,865	#####	695,868,240	1,753,684,570	463,986,350	374,317,945	838,304,295	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	6,909,388	32,854,094	39,763,482	5,495,931	22,428,176	27,924,107	1,413,457	10,425,918	11,839,375	
4	Accumulated Amortization - AFUDC (182318)	(1,088,626)	(4,747,832)	(5,836,458)	(846,063)	(3,241,155)	(4,087,218)	(242,563)	(1,506,677)	(1,749,240)	
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)	(3,363,467)	0	(3,363,467)	(1,077,933)	0	(1,077,933)	(2,285,534)	0	(2,285,534)	
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)	1,987,137	0	1,987,137	0	0	0	1,987,137	0	1,987,137	
99	ADFIT - Boulder Park Disallowed (190040)	128,701	0	128,701	0	0	0	128,701	0	128,701	
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0	
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(21,540,590)	0	(21,540,590)	(21,540,590)	0	(21,540,590)	0	0	0	
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(1)	0	(1)	(1)	0	(1)	0	0	0	
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River Relicensing (283322)	33	0	33	31	0	31	2	0	2	
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Spokane River PM&Es (283323)	(7)	0	(7)	(7)	0	(7)	0	0	0	
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0	
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0	
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355	
4	Customer Advances (252000)	(2,451,827)	0	(2,451,827)	(842,298)	0	(842,298)	(1,609,529)	0	(1,609,529)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(15,470,078)	0	(15,470,078)	(10,279,829)	0	(10,279,829)	(5,190,249)	0	(5,190,249)	
99	Colstrip-Regulatory Asset (182327)	7,768,007	0	7,768,007	3,917,760	0	3,917,760	3,850,247	0	3,850,247	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	2,729,102	0	2,729,102	2,050,501	0	2,050,501	678,601	0	678,601	
99	Colstrip Reg Asset ADFIT (283376)	(1,146,322)	0	(1,146,322)	(749,121)	0	(749,121)	(397,201)	0	(397,201)	
99	Colstrip ARO (317000P)	15,545,076	0	15,545,076	10,158,708	0	10,158,708	5,386,368	0	5,386,368	
99	Colstrip ARO A/D (317000A)	(1,835,123)	0	(1,835,123)	(1,199,253)	0	(1,199,253)	(635,870)	0	(635,870)	
99	Colstrip ARO Liability (230027)	(15,978,986)	0	(15,978,986)	(10,442,268)	0	(10,442,268)	(5,536,718)	0	(5,536,718)	
99	Colstrip ARO ADFIT (190376)	3,355,587	0	3,355,587	2,192,876	0	2,192,876	1,162,711	0	1,162,711	
99	Colstrip ARO ADFIT (283377)	(2,879,090)	0	(2,879,090)	(1,881,485)	0	(1,881,485)	(997,605)	0	(997,605)	
99	Customer Deposits (235199)	(1,101,992)	0	(1,101,992)	(1,101,992)	0	(1,101,992)	0	0	0	
C-WKC	Working Capital	71,046,972	0	71,046,972	47,652,742	0	47,652,742	23,394,230	0	23,394,230	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	43,539,890	28,106,262	71,646,152	22,618,708	19,187,021	41,805,729	20,921,182	8,919,241	29,840,423	
	NET RATE BASE	1,565,342,570	1,098,292,447	2,663,635,017	#####	715,055,261	1,795,490,299	484,907,532	383,237,186	868,144,718	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	266,941	266,941			266,941	266,941		174,953	174,953		91,988	91,988	
	Steam (ED-ID)	359,434	359,434		359,434		359,434				359,434		359,434	
	Steam (ED-WA)	955,713	955,713		955,713		955,713	955,713		955,713			955,713	
1	Hydro (ED-AN)	1,204,095	1,204,095			1,204,095	1,204,095		789,164	789,164		414,931	414,931	
1	Other (ED-AN)	869,533	869,533			869,533	869,533		569,892	569,892		299,641	299,641	
Total Electric Production		3,655,716	3,655,716		1,315,147	2,340,569	3,655,716	955,713	1,534,009	2,489,722	359,434	806,560	1,165,994	
Electric Transmission														
1	ED-AN	1,379,927	1,379,927			1,379,927	1,379,927		904,404	904,404		475,523	475,523	
	ED-ID	82,831	82,831		82,831		82,831				82,831		82,831	
	ED-WA	42,704	42,704		42,704		42,704	42,704		42,704			42,704	
Total Electric Transmissic		1,505,462	1,505,462		125,535	1,379,927	1,505,462	42,704	904,404	947,108	82,831	475,523	558,354	
Electric Distribution														
3	ED-AN	7,558	7,558			7,558	7,558		4,693	4,693		2,865	2,865	
	ED-ID	1,471,479	1,471,479		1,471,479		1,471,479				1,471,479		1,471,479	
	ED-WA	2,837,526	2,837,526		2,837,526		2,837,526	2,837,526		2,837,526			2,837,526	
Total Electric Distribution		4,316,563	4,316,563		4,309,005	7,558	4,316,563	2,837,526	4,693	2,842,219	1,471,479	2,865	1,474,344	
Gas Underground Storage														
	GD-AN	55,382		55,382										
	GD-OR	9,985					9,985							
Total Gas Underground St		65,367		55,382			9,985							
Gas Distribution														
	GD-AN	4,783		4,783										
	GD-ID	527,393		527,393										
	GD-WA	1,178,254		1,178,254										
	GD-OR	792,535					792,535							
Total Gas Distribution		2,502,965		1,710,430			792,535							
General Plant														
4	ED-AN	244,728	244,728			244,728	244,728		167,066	167,066		77,662	77,662	
	ED-ID	40,467	40,467		40,467		40,467				40,467		40,467	
	ED-WA	80,455	80,455		80,455		80,455	80,455		80,455			80,455	
7,4	CD-AA	1,844,439	1,287,843	385,137	171,459	1,287,843	1,287,843		879,159	879,159		408,684	408,684	
9,4	CD-AN	51,901	40,128	11,773		40,128	40,128		27,394	27,394		12,734	12,734	
9	CD-ID	40,091	30,997	9,094		30,997	30,997				30,997		30,997	
9	CD-WA	187,834	145,228	42,606		145,228	145,228	145,228		145,228			145,228	
8	GD-AA	31,568		21,792	9,776									
	GD-AN	2,633		2,633										
	GD-ID	3,330		3,330										
	GD-WA	91,352		91,352										
	GD-OR	18,224			18,224									
Total General Plant		2,637,022	1,869,846	567,717	199,459	297,147	1,572,699	1,869,846	225,683	1,073,619	1,299,302	71,464	499,080	570,544
Total Depreciation Expen		14,683,095	11,347,587	2,333,529	1,001,979	6,046,834	5,300,753	11,347,587	4,061,626	3,516,725	7,578,351	1,985,208	1,784,028	3,769,236

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	Production/Transmission Ratio	65.540%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expe	62.093%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%
							34.460%
							37.907%
							31.734%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	75,773	75,773		75,773	75,773		49,662	49,662		26,111	26,111		
1	Misc Intangible Plt (30300)	ED-AN	19,376	19,376		19,376	19,376		12,699	12,699		6,677	6,677		
Total Production/Transmission			95,149	95,149		95,149	95,149		62,361	62,361		32,788	32,788		
Distribution															
	Franchises (302000)	ED-WA	9,825	9,825		9,825	9,825		9,825	9,825					
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489		489	489					
Total Distribution			10,314	10,314		10,314	10,314		10,314	10,314					
General Plant - 303000															
7,4		CD-AA	34,579	24,144	7,221	3,214				16,482	16,482		7,662	7,662	
9,1		CD-AN	811	627	184					411	411		216	216	
		GD-ID	1,225		1,225										
		GD-WA	2,070		2,070										
		GD-OR	617			617									
Total General Plant - 303000			39,302	24,771	10,700	3,831				16,893	16,893		7,878	7,878	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	3,098,594	2,163,531	647,018	288,045				1,476,956	1,476,956		686,575	686,575	
9,4		CD-AN	11,879	9,184	2,695					6,270	6,270		2,914	2,914	
9,4		CD-ID	(3)	(2)	(1)										
9,4		CD-WA	313,825	242,640	71,185				242,640	242,640			0	0	
4		ED-AN	293,342	293,342						200,253	200,253		93,089	93,089	
		ED-ID	(3)	(3)									(3)	(3)	
		ED-WA	49,563	49,563					49,563	49,563					
8		GD-AA	6,750		4,660	2,090									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			3,773,947	2,758,255	725,557	290,135				292,203	1,683,479	1,975,682	(5)	782,578	782,573
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0				0	0		0	0	
4		ED-AN	33,796	33,796						23,071	23,071		10,725	10,725	
		GD-OR	0			0									
Total General Plant - 390200, 396200			33,796	33,796	0	0				23,071	23,071		10,725	10,725	
Total Amortization Expense			3,952,508	2,922,285	736,257	293,966				302,517	1,785,804	2,088,321	(5)	833,969	833,964

Allocation Ratios:													
Service -			Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		69.822%	20.882%	9.296%	1	Production/Transmission Rat		65.540%	34.460%			
8	Gas North/Oregon 4-Factor		0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio		68.266%	31.734%			
9	Elec/Gas North 4-Factor		77.318%	22.682%	0.000%								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(72,783,767)	(72,783,767)			(72,783,767)	(72,783,767)		(47,702,481)	(47,702,481)		(25,081,286)	(25,081,286)	
	Steam (ED-ID)	(89,239,473)	(89,239,473)		(89,239,473)	(89,239,473)	(89,239,473)				(89,239,473)	(89,239,473)	(89,239,473)	
	Steam (ED-WA)	(166,844,086)	(166,844,086)		(166,844,086)	(166,844,086)	(166,844,086)	(166,844,086)		(166,844,086)				
1	Hydro (ED-AN)	(157,563,920)	(157,563,920)		(157,563,920)	(157,563,920)	(157,563,920)		(103,267,393)	(103,267,393)		(54,296,527)	(54,296,527)	
1	Other (ED-AN)	(148,643,451)	(148,643,451)		(148,643,451)	(148,643,451)	(148,643,451)		(97,420,918)	(97,420,918)		(51,222,533)	(51,222,533)	
Total Electric Production		(635,074,697)	(635,074,697)		(256,083,559)	(378,991,138)	(635,074,697)		(166,844,086)	(248,390,792)	(415,234,878)	(89,239,473)	(130,600,346)	(219,839,819)
Electric Transmission														
1	ED-AN	(215,159,231)	(215,159,231)			(215,159,231)	(215,159,231)		(141,015,360)	(141,015,360)		(74,143,871)	(74,143,871)	
	ED-ID	(9,551,655)	(9,551,655)		(9,551,655)	(9,551,655)	(9,551,655)				(9,551,655)	(9,551,655)	(9,551,655)	
	ED-WA	(15,703,263)	(15,703,263)		(15,703,263)	(15,703,263)	(15,703,263)	(15,703,263)		(15,703,263)				
Total Electric Transmissic		(240,414,149)	(240,414,149)		(25,254,918)	(215,159,231)	(240,414,149)		(15,703,263)	(141,015,360)	(156,718,623)	(9,551,655)	(74,143,871)	(83,695,526)
Electric Distribution														
3	ED-AN	(321,460)	(321,460)			(321,460)	(321,460)		(199,604)	(199,604)		(121,856)	(121,856)	
	ED-ID	(246,170,552)	(246,170,552)		(246,170,552)	(246,170,552)	(246,170,552)				(246,170,552)	(246,170,552)	(246,170,552)	
	ED-WA	(374,981,923)	(374,981,923)		(374,981,923)	(374,981,923)	(374,981,923)	(374,981,923)		(374,981,923)				
Total Electric Distribution		(621,473,935)	(621,473,935)		(621,152,475)	(321,460)	(621,473,935)		(374,981,923)	(199,604)	(375,181,527)	(246,170,552)	(121,856)	(246,292,408)
Gas Underground Storage														
	GD-AN	(17,769,025)	(17,769,025)											
	GD-OR	(1,390,109)		(1,390,109)		(1,390,109)								
Total Gas Underground S		(19,159,134)		(17,769,025)		(1,390,109)								
Gas Distribution														
	GD-AN	(1,906,030)	(1,906,030)											
	GD-ID	(89,441,305)	(89,441,305)											
	GD-WA	(156,953,006)	(156,953,006)											
	GD-OR	(124,743,475)		(124,743,475)		(124,743,475)								
Total Gas Distribution		(373,043,816)		(248,300,341)		(124,743,475)								
General Plant														
4	ED-AN	(35,973,501)	(35,973,501)			(35,973,501)	(35,973,501)		(24,557,670)	(24,557,670)		(11,415,831)	(11,415,831)	
	ED-ID	(11,806,431)	(11,806,431)		(11,806,431)	(11,806,431)	(11,806,431)				(11,806,431)	(11,806,431)	(11,806,431)	
	ED-WA	(21,743,993)	(21,743,993)		(21,743,993)	(21,743,993)	(21,743,993)	(21,743,993)		(21,743,993)				
7,4	CD-AA	(82,941,308)	(57,912,110)	(17,318,974)	(7,710,224)	(57,912,110)	(57,912,110)		(39,534,281)	(39,534,281)		(18,377,829)	(18,377,829)	
9,4	CD-AN	(7,921,851)	(6,124,938)	(1,796,913)		(6,124,938)	(6,124,938)		(4,181,250)	(4,181,250)		(1,943,688)	(1,943,688)	
9	CD-ID	(6,711,616)	(5,189,220)	(1,522,396)		(5,189,220)	(5,189,220)				(5,189,220)	(5,189,220)	(5,189,220)	
9	CD-WA	(7,652,878)	(5,916,976)	(1,735,902)		(5,916,976)	(5,916,976)	(5,916,976)		(5,916,976)				
8	GD-AA	(2,143,260)		(1,479,535)	(663,725)									
	GD-AN	(3,610,484)		(3,610,484)										
	GD-ID	(2,326,990)		(2,326,990)										
	GD-WA	(10,528,442)		(10,528,442)										
	GD-OR	(5,344,726)		(5,344,726)										
Total General Plant		(198,705,480)	(144,667,169)	(40,319,636)	(13,718,675)	(44,656,620)	(100,010,549)	(144,667,169)	(27,660,969)	(68,273,201)	(95,934,170)	(16,995,651)	(31,737,348)	(48,732,999)
Total Accumulated Depr		(2,087,871,211)	(1,641,629,950)	(306,389,002)	(139,852,259)	(947,147,572)	(694,482,378)	(1,641,629,950)	(585,190,241)	(457,878,957)	(1,043,069,198)	(361,957,331)	(236,603,421)	(598,560,752)

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	65.540%	34.460%	
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	3	Direct Distribution Operating Expense	62.093%	37.907%	
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	4	Jurisdictional 4-Factor Ratio	68.266%	31.734%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(13,776,688)	(13,776,688)				(13,776,688)	(13,776,688)			(9,029,241)	(9,029,241)		(4,747,447)	(4,747,447)
1 Misc Intangible Plt (3030 ED-AN	(2,290,752)	(2,290,752)				(2,290,752)	(2,290,752)			(1,501,359)	(1,501,359)		(789,393)	(789,393)
Total Production/Transmission	(16,067,440)	(16,067,440)				(16,067,440)	(16,067,440)			(10,530,600)	(10,530,600)		(5,536,840)	(5,536,840)
Distribution														
Franchises (302000) ED-WA	(218,856)	(218,856)				(218,856)	(218,856)		(218,856)		(218,856)			
Misc Intangible Plt (3030 ED-WA	(54,161)	(54,161)				(54,161)	(54,161)		(54,161)		(54,161)			
Total Distribution	(273,017)	(273,017)				(273,017)	(273,017)		(273,017)		(273,017)			
General Plant - 303000														
7.4 CD-AA	(4,191,297)	(2,926,489)	(875,185)	(389,623)		(2,926,489)	(2,926,489)		(1,997,797)	(1,997,797)		(928,692)	(928,692)	
9.1 CD-AN	(125,550)	(97,072)	(28,478)			(97,072)	(97,072)		(63,621)	(63,621)		(33,451)	(33,451)	
GD-ID	(129,305)		(129,305)											
GD-WA	(264,706)		(264,706)											
GD-OR	(108,367)			(108,367)										
Total General Plant - 303000	(4,819,225)	(3,023,561)	(1,297,674)	(497,990)		(3,023,561)	(3,023,561)		(2,061,418)	(2,061,418)		(962,143)	(962,143)	
Miscellaneous IT Intangible Plant - 3031XX														
7.4 CD-AA	(117,059,125)	(81,734,192)	(24,443,117)	(10,881,816)		(81,734,192)	(81,734,192)		(55,796,663)	(55,796,663)		(25,937,529)	(25,937,529)	
9.4 CD-AN	(205,027)	(158,521)	(46,506)			(158,521)	(158,521)		(108,216)	(108,216)		(50,305)	(50,305)	
9 CD-ID	213	165	48		165		165	0			165		165	
9 CD-WA	(8,144,340)	(6,296,959)	(1,847,381)		(6,296,959)		(6,296,959)	(6,296,959)			0		0	
4 ED-AN	(8,025,062)	(8,025,062)				(8,025,062)	(8,025,062)		(5,478,389)	(5,478,389)		(2,546,673)	(2,546,673)	
ED-ID	211	211			211		211				211		211	
ED-WA	(249,203)	(249,203)			(249,203)		(249,203)	(249,203)						
8 GD-AA	(82,967)		(57,274)	(25,693)										
GD-AN	0		0											
GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX	(133,765,300)	(96,463,561)	(26,394,230)	(10,907,509)		(6,545,786)	(89,917,775)	(96,463,561)	(6,546,162)	(61,383,268)	(67,929,430)	376	(28,534,507)	(28,534,131)
Gas Underground Storage														
GD-AN	0		0											
Total Gas Underground Storage	0		0											
General Plant - 390200, 396200														
7.4 CD-AA	0	0	0	0		0	0		0	0		0	0	
9 CD-ID	0	0	0		0	0	0		0	0		0	0	
9 CD-WA	0	0	0		0	0	0		0	0		0	0	
4 ED-AN	(302,396)	(302,396)				(302,396)	(302,396)		(206,434)	(206,434)		(95,962)	(95,962)	
ED-WA	0	0			0	0	0		0	0				
GD-WA	0		0						0					
GD-OR	0			0										
Total General Plant - 390200, 396200	(302,396)	(302,396)	0	0		0	(302,396)	(302,396)	0	(206,434)	(206,434)	0	(95,962)	(95,962)
Total Accumulated Amortization	(155,227,378)	(116,129,975)	(27,691,904)	(11,405,499)		(6,818,803)	(109,311,172)	(116,129,975)	(6,819,179)	(74,181,720)	(81,000,899)	376	(35,129,452)	(35,129,076)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 Production/Transmission Ratio	65.540%	34.460%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	68.266%	31.734%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,924,979	0	0	8,326,378	8,326,378	0	0	2,490,055	2,490,055	0	1,108,546	1,108,546
9	CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0
	TOTAL ACCOUNT	18,341,264	808,699	700,328	8,863,634	10,372,661	3,274,755	99,176	2,640,992	6,014,923	845,134	1,108,546	1,953,680
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	10,578,849	1,157,580	2,711,873	6,709,396	10,578,849	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,975,022	0	0	0	0	25,975,022	0	0	0	25,975,022	0	0
99	GD-OR / AS	3,884,099	0	0	0	0	0	0	0	0	3,884,099	0	3,884,099
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	128,609,768	0	0	89,799,198	89,799,198	0	0	26,855,006	26,855,006	0	11,955,564	11,955,564
9	CD-WA / ID / AN	30,807,906	9,387,519	5,917,795	8,514,434	23,819,748	2,754,079	1,736,143	2,497,936	6,988,158	0	0	0
	TOTAL ACCOUNT	199,855,644	10,545,099	8,629,668	105,023,028	124,197,795	28,729,101	1,736,143	29,352,942	59,818,186	3,884,099	11,955,564	15,839,663
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,842,389	99,987	7,798	1,734,604	1,842,389	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,651	0	0	0	0	138,651	0	0	0	138,651	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	318,655	0	0	0	0	0	0	219,974	219,974	0	98,681	98,681
7	CD-AA	78,553,216	0	0	54,848,212	54,848,212	0	0	16,402,697	16,402,697	0	7,302,307	7,302,307
9	CD-WA / ID / AN	6,066,828	4,400,230	29,608	260,852	4,690,690	1,290,924	8,686	76,528	1,376,138	0	0	0
	TOTAL ACCOUNT	86,931,848	4,500,217	37,406	56,843,668	61,381,291	1,429,575	8,686	16,699,199	18,137,460	12,109	7,400,988	7,413,097
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	52,600,891	24,029,466	10,524,351	18,047,074	52,600,891	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,663,569	0	0	0	0	9,579,136	2,828,577	2,255,856	14,663,569	0	0	0
99	GD-OR / AS	4,365,624	0	0	0	0	0	0	0	0	4,365,624	0	4,365,624
8	GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097
7	CD-AA	7,383,457	0	0	5,155,351	5,155,351	0	0	1,541,740	1,541,740	0	686,366	686,366
9	CD-WA / ID / AN	7,250,511	1,805,741	829,737	2,970,399	5,605,877	529,762	243,426	871,446	1,644,634	0	0	0
	TOTAL ACCOUNT	86,361,240	25,835,207	11,354,088	26,172,824	63,362,119	10,108,898	3,072,003	4,736,133	17,917,034	4,365,624	716,463	5,082,087

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	64,472	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,004,742	276,940	196,645	3,395,931	3,869,516	81,248	57,691	996,287	1,135,226	0	0	0	
		TOTAL ACCOUNT	5,477,406	276,940	196,645	3,783,331	4,256,916	145,720	57,691	996,287	1,199,698	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,688,095	822,357	221,010	5,644,728	6,688,095	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,997,800	0	0	0	0	2,172,099	322,900	502,801	2,997,800	0	0	0	
99		GD-OR / AS	973,666	0	0	0	0	0	0	0	0	973,666	0	973,666	
8		GD-AA	5,290,234	0	0	0	0	0	0	3,651,954	3,651,954	0	1,638,280	1,638,280	
7		CD-AA	13,306,552	0	0	9,291,034	9,291,034	0	0	2,778,541	2,778,541	0	1,236,977	1,236,977	
9		CD-WA / ID / AN	1,340,386	11,139	750,646	274,561	1,036,346	3,268	220,222	80,550	304,040	0	0	0	
		TOTAL ACCOUNT	30,596,733	833,496	971,656	15,210,323	17,015,475	2,175,367	543,122	7,013,846	9,732,335	973,666	2,875,257	3,848,923	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,934,217	336,146	13,580	1,584,491	1,934,217	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,183	0	0	0	0	76,266	0	94,917	171,183	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,589,466	0	0	1,109,813	1,109,813	0	0	331,896	331,896	0	147,757	147,757	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,918,623	336,146	13,580	2,694,304	3,044,030	76,266	0	568,447	644,713	18,586	211,294	229,880	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,983,772	13,820,128	8,891,135	8,272,509	30,983,772	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,323,945	0	0	0	0	2,603,717	899,639	820,589	4,323,945	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,424,784	250,572	390,624	460,404	1,101,600	73,512	114,600	135,072	323,184	0	0	0	
		TOTAL ACCOUNT	37,304,814	14,070,700	9,281,759	9,101,913	32,454,372	2,677,229	1,014,239	1,066,013	4,757,481	43,834	49,127	92,961	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,228,254	11,741,751	6,221,842	30,264,661	48,228,254	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,055,997	0	0	0	0	700,340	353,704	1,953	1,055,997	0	0	
99		GD-OR / AS	1,049,716	0	0	0	0	0	0	0	0	1,049,716	0	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	
7		CD-AA	71,281,763	0	0	49,771,065	49,771,065	0	0	14,884,345	14,884,345	0	6,626,353	
9		CD-WA/ ID / AN	17,804,531	9,355,827	2,888,153	1,521,949	13,765,929	2,744,781	847,317	446,504	4,038,602	0	0	
		TOTAL ACCOUNT	139,933,281	21,097,578	9,109,995	81,557,675	111,765,248	3,445,121	1,201,021	15,686,950	20,333,092	1,049,716	6,785,225	7,834,941
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,484	0	6,846	271,638	278,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,427	0	0	477,888	477,888	0	0	142,915	142,915	0	63,624	
9		CD-WA/ ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	
		TOTAL ACCOUNT	973,852	0	13,475	749,526	763,001	0	1,945	142,915	144,860	2,367	63,624	65,991
		TOTAL GENERAL PLANT	609,811,509	78,304,082	40,308,600	310,117,030	428,729,712	52,062,032	7,734,026	78,903,724	138,699,782	11,215,927	31,166,088	42,382,015

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,776,378	319,716	0	10,456,662	10,776,378	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	0	0
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	0	
		TOTAL ACCOUNT	19,393,344	319,716	0	14,951,534	15,271,250	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	18,585,645	923,717	(1,000)	17,662,928	18,585,645	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	385,542	0	0	0	0	0	0	266,147	266,147	0	119,395	119,395	
7		CD-AA	140,990,282	0	0	98,443,644	98,443,644	0	0	29,440,181	29,440,181	0	13,106,457	13,106,457	
9		CD-WA / ID / AN	676,882	0	(931)	524,276	523,345	0	(273)	153,810	153,537	0	0	0	
		TOTAL ACCOUNT	160,638,351	923,717	(1,931)	#####	#####	0	(273)	29,860,138	29,859,865	0	13,225,852	13,225,852	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,677,562	1,677,562	0	0	1,677,562	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,396,470	0	0	975,057	975,057	0	0	291,597	291,597	0	129,816	129,816
9		CD-WA / ID / AN	18,515,917	14,315,952	0	0	14,315,952	4,199,965	0	0	4,199,965	0	0	0
		TOTAL ACCOUNT	21,589,949	15,993,514	0	975,057	16,968,571	4,199,965	0	291,597	4,491,562	0	129,816	129,816
		TOTAL	331,515,589	17,236,947	(1,931)	223,253,288	240,488,304	5,221,879	771,928	58,618,257	64,612,064	406,156	26,009,065	26,415,221

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,476,913)	(58,984,315)	(17,639,624)	(7,852,974)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(827,999)	(640,184)	(187,815)	0
7	282919	CD-AA	(3,032,054)	(2,117,071)	(633,123)	(281,860)
7	283750	CD-AA	114,842	80,186	23,980	10,676
		Total	(88,222,124)	(61,661,384)	(18,436,582)	(8,124,158)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended December 31, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	4,351,548	4,351,548	0	0	0	0	4,351,548
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	2,426	2,426	0	0	0	0	2,426
7/4	154550 Supply Chain Average Cost Variance	0	0	99	99	0	0	0	0	99
7/4	154560 Supply Chain Invoice Price Variance	0	0	(47)	(47)	0	0	0	0	(47)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,737,128	26,051,315	0	80,788,443	47,652,742	23,394,230	7,084,386	2,657,085	0
TOTAL		54,737,128	26,051,315	4,354,026	85,142,469	47,652,742	23,394,230	7,084,386	2,657,085	4,354,026

ALLOCATION RATIOS:

	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4 Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	31.734%	27.085%	100.000%
99 Not Allocated						