

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,440,727	6,509,209	2,931,518
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,440,727	6,509,209	2,931,518
E-APL	Electric Net Rate Base	2,286,413,553	1,519,266,887	767,146,666
	RATE OF RETURN	0.413%	0.428%	0.382%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended September 30, 2017
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers Percent	9-01-2017 thru 09-30-2017	379,317 100.000%	248,889 65.615%	130,428 34.385%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2017 thru 09-30-2017	1,467,122 100.000%	890,056 60.667%	577,066 39.333%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accts 500 - 598		19,878,625	13,041,456	6,837,169
		Direct O & M Accts 901 - 935		27,163,365	19,773,487	7,389,878
		Total		47,041,990	32,814,943	14,227,047
		Percentage		100.000%	69.757%	30.243%
		Direct Labor Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total		19,432,179	13,849,445	5,582,734
		Percentage		100.000%	71.271%	28.729%
		Number of Customers		377,285	247,777	129,508
		Percentage		100.000%	65.674%	34.326%
		Net Direct Plant		1,072,965,542	712,213,744	360,751,798
		Percentage		100.000%	66.378%	33.622%
4		Total Percentages Percent		400.000%	273.079%	126.921%
				100.000%	68.270%	31.730%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended September 30, 2017
 Average of Monthly Averages Basis

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		72,715,941	61,020,528	7,373,519	4,321,894
		Direct O & M Accts 500 - 894		43,334,872	29,783,317	9,075,029	4,476,526
		Direct O & M Accts 901 - 935		4,567,936	3,141,860	1,426,076	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		120,618,749	93,945,705	17,874,624	8,798,420
		Percentage		100.000%	77.887%	14.819%	7.294%
		Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
		Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
		Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	0
		Total		92,218,982	67,133,294	17,802,110	7,283,578
		Percentage		100.000%	72.798%	19.304%	7.898%
		Number of Customers at		717,579	377,285	239,822	100,472
		Percentage		100.000%	52.577%	33.421%	14.002%
		Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
		Percentage		100.000%	78.050%	14.236%	7.714%
		Total Percentages		400.000%	281.311%	81.781%	36.908%
		Average (CD AA)		100.000%	70.328%	20.445%	9.227%

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Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016				
		Direct O & M Accts 500 - 894		11,097,236	0	6,996,391	4,100,845
		Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
		Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	0
		Total		25,561,164	0	17,153,486	8,407,678
		Percentage		100.000%	0.000%	67.108%	32.892%
		Direct Labor Accts 500 - 894		14,019,483	0	10,089,186	3,930,297
		Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
		Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	0
		Total		19,557,341	0	14,119,850	5,437,491
		Percentage		100.000%	0.000%	72.197%	27.803%
		Number of Customers at		340,294	0	239,822	100,472
		Percentage		100.000%	0.000%	70.475%	29.525%
		Net Direct Plant		701,014,767	0	451,825,089	249,189,678
		Percentage		100.000%	0.000%	64.453%	35.547%
		Total Percentages		400.000%	0.000%	274.233%	125.767%
		Average (GD AA)		100.000%	0.000%	68.558%	31.442%

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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
		Adjustments		0	0	0	0
		Total		107,305,500	90,803,845	16,501,655	0
		Percentage		100.000%	84.622%	15.378%	0.000%
		Direct Labor Accts 500 - 894		69,390,893	55,802,150	13,588,743	0
		Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
		Total		73,607,791	59,443,061	14,164,730	0
		Percentage		100.000%	80.756%	19.244%	0.000%
		Number of Customers at		617,107	377,285	239,822	0
		Percentage		100.000%	61.138%	38.862%	0.000%
		Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
		Percentage		100.000%	84.718%	15.282%	0.000%
		Total Percentages		400.000%	311.234%	88.766%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2017 thru 09-30-2017	1,091,469,763	730,143,115	361,326,648	
		Percent		100.000%	66.895%	33.105%	
11		Book Depreciation	9-01-2017 thru 09-30-2017	8,963,469	5,850,829	3,112,640	
		Percent		100.000%	65.274%	34.726%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2017
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Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	08-01-2017 thru 09-30-2017	2,813,802,120 100.000%	1,866,975,820 66.351%	946,826,300 33.649%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2017 thru 09-30-2017	234,323,787 100.000%	155,526,771 66.373%	78,797,016 33.627%
14		Net Allocated Schedule M's - AMA Percent	9-01-2017 thru 09-30-2017	-33,261,591 100.000%	-21,933,238 65.942%	-11,328,353 34.058%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	27,672,747	0	27,672,747	19,248,591	0	19,248,591	8,424,156	0
99	442200	Commercial - Firm & Int.	27,530,515	0	27,530,515	19,820,281	0	19,820,281	7,710,234	0
1	442300	Industrial	9,510,293	0	9,510,293	5,677,491	0	5,677,491	3,832,802	0
99	444000	Public Street & Highway Lighting	592,784	0	592,784	409,119	0	409,119	183,665	0
99	448000	Interdepartmental Revenue	97,573	0	97,573	79,332	0	79,332	18,241	0
99	499XXX	Unbilled Revenue	(5,933,856)	0	(5,933,856)	(4,061,323)	0	(4,061,323)	(1,872,533)	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	59,470,056	0	59,470,056	41,173,491	0	41,173,491	18,296,565	0
1	447XXX	Sales for Resale	0	6,861,199	6,861,199	0	4,509,866	4,509,866	0	2,351,333
		TOTAL SALES OF ELECTRICITY	59,470,056	6,861,199	66,331,255	41,173,491	4,509,866	45,683,357	18,296,565	2,351,333
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	28,972	0	28,972	18,372	0	18,372	10,600	0
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	20,048	20,048	0	10,452
1	454000	Rent from Electric Property	215,494	1,971	217,465	132,611	1,296	133,907	82,883	675
1	456XXX	Other Electric Revenues	542,530	7,390,394	7,932,924	292,384	4,857,706	5,150,090	250,146	2,532,688
		TOTAL OTHER OPERATING REVENUE	786,996	7,422,865	8,209,861	443,367	4,879,050	5,322,417	343,629	2,543,815
		TOTAL ELECTRIC REVENUE	60,257,052	14,284,064	74,541,116	41,616,858	9,388,916	51,005,774	18,640,194	4,895,148

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
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	26,676	26,676	0	17,534	17,534	0	9,142
1	501XXX	Fuel	0	2,660,056	2,660,056	0	1,748,455	1,748,455	0	911,601
1	502000	Steam Expense	0	430,222	430,222	0	282,785	282,785	0	147,437
1	505000	Electric Expense	0	108,125	108,125	0	71,071	71,071	0	37,054
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	116,750	116,750	0	76,740	76,740	0	40,010
1	507000	Rent	0	5,353	5,353	0	3,519	3,519	0	1,834
MAINTENANCE										
1	510000	Supervision & Engineering	0	15,980	15,980	0	10,504	10,504	0	5,476
1	511000	Structures	0	64,595	64,595	0	42,458	42,458	0	22,137
1	512000	Boiler Plant	0	433,498	433,498	0	284,938	284,938	0	148,560
1	513000	Electric Plant	0	(23,084)	(23,084)	0	(15,173)	(15,173)	0	(7,911)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	43,711	43,711	0	28,731	28,731	0	14,980
TOTAL STEAM POWER GENERATION EXP			0	3,881,882	3,881,882	0	2,551,562	2,551,562	0	1,330,320
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	208,927	208,927	0	137,328	137,328	0	71,599
1	536000	Water for Power	0	87,416	87,416	0	57,459	57,459	0	29,957
1	537000	Hydraulic Expense	779,901	389,539	1,169,440	511,699	256,044	767,743	268,202	133,495
1	538000	Electric Expense	0	571,873	571,873	0	375,892	375,892	0	195,981
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	69,341	69,341	0	45,578	45,578	0	23,763
1	540000	Rent	0	116,314	116,314	0	76,453	76,453	0	39,861
1	540100	MT Trust Funds Land Settlement Rents	414,400	0	414,400	272,375	0	272,375	142,025	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	94,654	94,654	0	62,216	62,216	0	32,438
1	542000	Structures	0	34,179	34,179	0	22,466	22,466	0	11,713
1	543000	Reservoirs, Dams, & Waterways	0	851,155	851,155	0	559,464	559,464	0	291,691
1	544000	Electric Plant	0	294,386	294,386	0	193,500	193,500	0	100,886
1	545000	Miscellaneous Hydraulic Plant	0	24,142	24,142	0	15,869	15,869	0	8,273
TOTAL HYDRO POWER GENERATION EXP			1,194,301	2,741,926	3,936,227	784,074	1,802,269	2,586,343	410,227	939,657
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	31,404	31,404	0	20,642	20,642	0	10,762
1	547XXX	Fuel	0	7,225,158	7,225,158	0	4,749,096	4,749,096	0	2,476,062
1	548000	Generation Expense	0	244,420	244,420	0	160,657	160,657	0	83,763
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	5,249	5,249	0	3,450	3,450	0	1,799
1	550000	Rent	0	(1,169)	(1,169)	0	(768)	(768)	0	(401)
MAINTENANCE										
1	551000	Supervision & Engineering	0	71,286	71,286	0	46,856	46,856	0	24,430
1	552000	Structures	0	10,523	10,523	0	6,917	6,917	0	3,606
1	553000	Generating & Electric Equipment	0	245,805	245,805	0	161,568	161,568	0	84,237
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	54,699	54,699	0	35,954	35,954	0	18,745
TOTAL OTHER POWER GENERATION EXP			0	7,887,375	7,887,375	0	5,184,372	5,184,372	0	2,703,003

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ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
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	0	8,660,896	8,660,896	0	5,692,807	5,692,807	0	2,968,089
1	556000	System Control & Load Dispatching	0	59,125	59,125	0	38,863	38,863	0	20,262
E-557	557XXX	Other Expense	(19,904)	6,118,110	6,098,206	(49,842)	4,021,433	3,971,591	29,938	2,096,677
TOTAL OTHER POWER SUPPLY EXPENSE			(19,904)	14,838,131	14,818,227	(49,842)	9,753,103	9,703,261	29,938	5,085,028
TOTAL PRODUCTION OPERATING EXP			1,174,397	29,349,314	30,523,711	734,232	19,291,306	20,025,538	440,165	10,058,008
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	207,631	207,631	0	136,476	136,476	0	71,155
1	561000	Load Dispatching	0	229,416	229,416	0	150,795	150,795	0	78,621
1	562000	Station Expense	0	27,318	27,318	0	17,956	17,956	0	9,362
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	122,774	122,774	0	80,699	80,699	0	42,075
1	565XXX	Transmission of Electricity by Others	0	1,478,942	1,478,942	0	972,109	972,109	0	506,833
1	566000	Miscellaneous Transmission Expense	0	20,540	20,540	0	13,501	13,501	0	7,039
1	567000	Rent	0	12,342	12,342	0	8,112	8,112	0	4,230
MAINTENANCE										
1	568000	Supervision & Engineering	1,233	82,973	84,206	0	54,538	54,538	1,233	28,435
1	569000	Structures	0	144,229	144,229	0	94,802	94,802	0	49,427
1	570000	Station Equipment	0	9,985	9,985	0	6,563	6,563	0	3,422
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(172)	108,714	108,542	(172)	71,458	71,286	0	37,256
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,951	5,951	0	3,912	3,912	0	2,039
TOTAL TRANSMISSION OPERATING EXP			1,061	2,450,815	2,451,876	(172)	1,610,921	1,610,749	1,233	839,894

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	0	2,457,405	2,457,405	0	1,615,252	1,615,252	0	842,153
E-DEPX		Depreciation Expense-Transmission	0	1,032,478	1,032,478	0	678,648	678,648	0	353,830
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,435	97,435	0	64,044	64,044	0	33,391
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	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	1,792	1,792	0	935
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	130,191	0	130,191	0	0	0	130,191	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	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	48,426	48,426	0	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0
99	407395	Optional Renewable Power Revenue Offset	18,863	0	18,863	14,364	0	14,364	4,499	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(125,191)	0	(125,191)	(81,488)	0	(81,488)	(43,703)	0
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	118,102	0	118,102	0	0	0	118,102	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	27,733	0	27,733	27,733	0	27,733	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)
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	1,476,111	1,476,111	0	970,248	970,248	0	505,863
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	457,309	5,155,796	5,613,105	188,328	3,388,904	3,577,232	268,981	1,766,892
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,632,767	36,955,925	38,588,692	922,388	24,291,131	25,213,519	710,379	12,664,794

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	74,333	211,606	285,939	56,691	128,375	185,066	17,642	83,231
3	582000	Station Expense	44,753	2,986	47,739	21,263	1,812	23,075	23,490	1,174
3	583000	Overhead Line Expense	132,799	30,255	163,054	81,472	18,355	99,827	51,327	11,900
3	584000	Underground Line Expense	119,206	0	119,206	63,717	0	63,717	55,489	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,132	0	1,132	1,132	0	1,132	0	0
3	586000	Meter Expense	3,209	(1,617)	1,592	(35,848)	(981)	(36,829)	39,057	(636)
3	587000	Customer Installations Expense	61,910	9,903	71,813	50,399	6,008	56,407	11,511	3,895
3	588000	Miscellaneous Distribution Expense	203,463	307,489	510,952	111,694	186,544	298,238	91,769	120,945
3	589000	Rent	0	27,369	27,369	0	16,604	16,604	0	10,765
		MAINTENANCE:								
3	590000	Supervision & Engineering	19,485	101,321	120,806	10,264	61,468	71,732	9,221	39,853
3	591000	Structures	21,139	0	21,139	8,658	0	8,658	12,481	0
3	592000	Station Equipment	42,656	35,958	78,614	30,456	21,815	52,271	12,200	14,143
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	615,156	0	615,156	380,241	0	380,241	234,915	0
3	594000	Underground Lines	41,457	0	41,457	38,604	0	38,604	2,853	0
3	595000	Line Transformers	48,641	0	48,641	37,768	0	37,768	10,873	0
3	596000	Street Light & Signal System Maintenance Exp	15,746	0	15,746	13,931	0	13,931	1,815	0
3	597000	Meters	591	0	591	(235)	0	(235)	826	0
3	598000	Miscellaneous Distribution Expense	21,446	11,645	33,091	19,849	7,065	26,914	1,597	4,580
		TOTAL DISTRIBUTION OPERATING EXP	1,467,122	736,915	2,204,037	890,056	447,065	1,337,121	577,066	289,850
E-DEPX		Depreciation Expense-Distribution	3,942,594	4,978	3,947,572	2,521,055	3,020	2,524,075	1,421,539	1,958
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,977,987	0	3,977,987	3,717,165	0	3,717,165	260,822	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,923,083	4,978	7,928,061	6,240,722	3,020	6,243,742	1,682,361	1,958
		TOTAL DISTRIBUTION EXPENSES	9,390,205	741,893	10,132,098	7,130,778	450,085	7,580,863	2,259,427	291,808

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	16,586	16,586	0	10,883	10,883	0	5,703
2	902000	Meter Reading Expenses	240,412	16,399	256,811	225,541	10,760	236,301	14,871	5,639
2	903XXX	Customer Records & Collection Expenses	150,209	630,708	780,917	102,897	413,839	516,736	47,312	216,869
2	904000	Uncollectible Accounts	0	197,164	197,164	0	129,369	129,369	0	67,795
2	905000	Misc Customer Accounts	0	16,455	16,455	0	10,797	10,797	0	5,658
TOTAL CUSTOMER ACCOUNTS EXPENSES			390,621	877,312	1,267,933	328,438	575,648	904,086	62,183	301,664
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	2,319,913	21,540	2,341,453	1,862,287	14,133	1,876,420	457,626	7,407
2	909000	Advertising	70	67,724	67,794	70	44,437	44,507	0	23,287
2	910000	Misc Customer Service & Info Exp	0	9,958	9,958	0	6,534	6,534	0	3,424
TOTAL CUSTOMER SERVICE & INFO EXP			2,319,983	99,222	2,419,205	1,862,357	65,104	1,927,461	457,626	34,118
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	48,451	4,078,382	4,126,833	33,484	2,784,311	2,817,795	14,967	1,294,071
4	921000	Office Supplies & Expenses	12,434	356,986	369,420	12,434	243,714	256,148	0	113,272
4	922000	Admin Exp Transferred--Credit	0	(12,152)	(12,152)	0	(8,296)	(8,296)	0	(3,856)
4	923000	Outside Services Employed	146	591,109	591,255	146	403,550	403,696	0	187,559
4	924000	Property Insurance Premium	0	113,014	113,014	0	77,155	77,155	0	35,859
4	925XXX	Injuries and Damages	(2,533)	278,081	275,548	(2,533)	189,846	187,313	0	88,235
4	926XXX	Employee Pensions and Benefits	0	122,055	122,055	0	83,327	83,327	0	38,728
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	241,665	315,790	557,455	175,943	207,569	383,512	65,722	108,221
4	930000	Miscellaneous General Expenses	18,437	314,256	332,693	14,782	214,543	229,325	3,655	99,713
4	931000	Rents	350	37,604	37,954	0	25,672	25,672	350	11,932
4	935000	Maintenance of General Plant	59,069	809,588	868,657	35,292	552,706	587,998	23,777	256,882
TOTAL ADMIN & GEN OPERATING EXP			378,119	7,004,713	7,382,832	269,548	4,774,097	5,043,645	108,571	2,230,616

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
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	115,823	1,401,938	1,517,761	73,106	957,103	1,030,209	42,717	444,835
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	56,744	1,475,672	1,532,416	55,538	1,007,441	1,062,979	1,206	468,231
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270
99	407229	Idaho Earnings Test Amortization	(195,155)	0	(195,155)	0	0	0	(195,155)	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(22,588)	2,917,346	2,894,758	128,644	1,991,656	2,120,300	(151,232)	925,690
		TOTAL ADMIN & GENERAL EXPENSES	355,531	9,922,059	10,277,590	398,192	6,765,753	7,163,945	(42,661)	3,156,306
		TOTAL EXPENSES BEFORE FIT	14,089,107	48,596,411	62,685,518	10,642,153	32,147,721	42,789,874	3,446,954	16,448,690
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,855,598			8,215,900		
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(8,034,525)			(5,160,725)		
E-FIT		DEFERRED FEDERAL INCOME TAX			10,478,254			6,886,384		
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)		
		ELECTRIC NET OPERATING INCOME (LOSS)			9,440,727			6,509,209		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.615%	34.385%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.667%	39.333%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
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 September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	8,424,156
99	442200	Commercial - Firm & Int.	7,710,234
1	442300	Industrial	3,832,802
99	444000	Public Street & Highway Lighting	183,665
99	448000	Interdepartmental Revenue	18,241
99	499XXX	Unbilled Revenue	(1,872,533)
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>18,296,565</u>
1	447XXX	Sales for Resale	<u>2,351,333</u>
		TOTAL SALES OF ELECTRICITY	<u>20,647,898</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
99	451000	Miscellaneous Service Revenue	10,600
1	453000	Sales of Water & Water Power	10,452
1	454000	Rent from Electric Property	83,558
1	456XXX	Other Electric Revenues	<u>2,782,834</u>
		TOTAL OTHER OPERATING REVENUE	<u>2,887,444</u>
		TOTAL ELECTRIC REVENUE	<u>23,535,342</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	9,142
1	501XXX	Fuel	911,601
1	502000	Steam Expense	147,437
1	505000	Electric Expense	37,054
1	506XXX	Miscellaneous Steam Power Generation Op Exp	40,010
1	507000	Rent	1,834
		MAINTENANCE	
1	510000	Supervision & Engineering	5,476
1	511000	Structures	22,137
1	512000	Boiler Plant	148,560
1	513000	Electric Plant	(7,911)
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	14,980
		TOTAL STEAM POWER GENERATION EXP	<u>1,330,320</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	71,599
1	536000	Water for Power	29,957
1	537000	Hydraulic Expense	401,697
1	538000	Electric Expense	195,981
1	539000	Miscellaneous Hydraulic Power Generation Exp	23,763
1	540000	Rent	39,861
1	540100	MT Trust Funds Land Settlement Rents	142,025
		MAINTENANCE	
1	541000	Supervision & Engineering	32,438
1	542000	Structures	11,713
1	543000	Reservoirs, Dams, & Waterways	291,691
1	544000	Electric Plant	100,886
1	545000	Miscellaneous Hydraulic Plant	8,273
		TOTAL HYDRO POWER GENERATION EXP	<u>1,349,884</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	10,762
1	547XXX	Fuel	2,476,062
1	548000	Generation Expense	83,763
1	549XXX	Miscellaneous Other Power Generation Op Exp	1,799
1	550000	Rent	(401)
		MAINTENANCE	
1	551000	Supervision & Engineering	24,430
1	552000	Structures	3,606
1	553000	Generating & Electric Equipment	84,237
1	554XXX	Miscellaneous Other Power Generation Maint Exp	18,745
		TOTAL OTHER POWER GENERATION EXP	<u>2,703,003</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	2,968,089
1	556000	System Control & Load Dispatching	20,262
E-557	557XXX	Other Expense	2,126,615
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,114,966</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,498,173</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	71,155
1	561000	Load Dispatching	78,621
1	562000	Station Expense	9,362
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	42,075
1	565XXX	Transmission of Electricity by Others	506,833
1	566000	Miscellaneous Transmission Expense	7,039
1	567000	Rent	4,230
		MAINTENANCE	
1	568000	Supervision & Engineering	29,668
1	569000	Structures	49,427
1	570000	Station Equipment	3,422
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	37,256
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	2,039
		TOTAL TRANSMISSION OPERATING EXP	<u>841,127</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	842,153
E-DEPX		Depreciation Expense-Transmission	353,830
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,391
99		Colstrip 3 AFUDC Reallocation Adj	11,756
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	483
1	407324	Amortization of CDA CDR Fund	5,712
99	407326	Amortization of Spokane River TDG	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	935
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	130,191
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,248
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,499
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(43,703)
99	407455	Amortization of Colstrip Refund	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	118,102
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	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	505,863
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,035,873
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,375,173

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	100,873
3	582000	Station Expense	24,664
3	583000	Overhead Line Expense	63,227
3	584000	Underground Line Expense	55,489
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	38,421
3	587000	Customer Installations Expense	15,406
3	588000	Miscellaneous Distribution Expense	212,714
3	589000	Rent	10,765
		MAINTENANCE:	
3	590000	Supervision & Engineering	49,074
3	591000	Structures	12,481
3	592000	Station Equipment	26,343
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	234,915
3	594000	Underground Lines	2,853
3	595000	Line Transformers	10,873
3	596000	Street Light & Signal System Maintenance Exp	1,815
3	597000	Meters	826
3	598000	Miscellaneous Distribution Expense	6,177
		TOTAL DISTRIBUTION OPERATING EXP	<u>866,916</u>
E-DEPX		Depreciation Expense-Distribution	1,423,497
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	<u>260,822</u>
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,684,319</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,551,235</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	5,703
2	902000	Meter Reading Expenses	20,510
2	903XXX	Customer Records & Collection Expenses	264,181
2	904000	Uncollectible Accounts	67,795
2	905000	Misc Customer Accounts	5,658
		TOTAL CUSTOMER ACCOUNTS EXPENSES	363,847
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	465,033
2	909000	Advertising	23,287
2	910000	Misc Customer Service & Info Exp	3,424
		TOTAL CUSTOMER SERVICE & INFO EXP	491,744
		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	1,309,038
4	921000	Office Supplies & Expenses	113,272
4	922000	Admin Exp Transferred--Credit	(3,856)
4	923000	Outside Services Employed	187,559
4	924000	Property Insurance Premium	35,859
4	925XXX	Injuries and Damages	88,235
4	926XXX	Employee Pensions and Benefits	38,728
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	173,943
4	930000	Miscellaneous General Expenses	103,368
4	931000	Rents	12,282
4	935000	Maintenance of General Plant	280,659
		TOTAL ADMIN & GEN OPERATING EXP	2,339,187

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	487,552
E-AMTX		Amortization Expense-General Plant - 303000	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	469,437
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,270
99	407229	Idaho Earnings Test Amortization	(195,155)
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>774,458</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>3,113,645</u>
		TOTAL EXPENSES BEFORE FIT	<u>19,895,644</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	3,639,698
E-FIT		FEDERAL INCOME TAX--Normal Accrual	(2,873,800)
E-FIT		DEFERRED FEDERAL INCOME TAX	3,591,870
E-FIT		AMORTIZED ITC - NOXON	(9,890)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>2,931,518</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended September 30, 2017	
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-MISCELLANEO	20,206	43,770	63,976	20,206	28,770	48,976	0	15,000	15,000
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	85,965	85,965	0	56,505	56,505	0	29,460	29,460
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	37,151	37,151	0	24,419	24,419	0	12,732	12,732
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	271,704	271,704	0	178,591	178,591	0	93,113	93,113
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	5,020	5,020	0	3,300	3,300	0	1,720	1,720
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	386	386	0	254	254	0	132	132
1	456100	TRANSMISSION REVENUE OF OTHERS	0	932,841	932,841	0	613,156	613,156	0	319,685	319,685
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	266,000	266,000	0	174,842	174,842	0	91,158	91,158
1	456130	ANCILLARY SERVICES REVENUE	0	178,839	178,839	0	117,551	117,551	0	61,288	61,288
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	19,211	0	19,211	0	0	0	19,211	0	19,211
1	456328	RESIDENTIAL DECOUPLING DEFERRE	(168,178)	0	(168,178)	(157,342)	0	(157,342)	(10,836)	0	(10,836)
1	456329	AMORTIZATION RES DECOUPLING DE	(403,891)	0	(403,891)	(403,891)	0	(403,891)	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	818,239	0	818,239	580,700	0	580,700	237,539	0	237,539
1	456339	AMORTIZATION NON-RES DECOUPLIN	243,930	0	243,930	243,930	0	243,930	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	13,013	0	13,013	8,781	0	8,781	4,232	0	4,232
1	456705	LOW VOLTAGE B ON A	0	138,578	138,578	0	91,087	91,087	0	47,491	47,491
1	456710	OTHER ELECTRIC REVENUE-TRANSM	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 BOO	0	0	0	0	0	0	0	0	0
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	5,430,140	5,430,140	0	3,569,231	3,569,231	0	1,860,909	1,860,909
TOTAL ACCOUNT 456			542,530	7,390,394	7,932,924	292,384	4,857,706	5,150,090	250,146	2,532,688	2,782,834

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	8,069,787	8,069,787	0	5,304,271	5,304,271	0	2,765,516	2,765,516
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(1,380)	(1,380)	0	(907)	(907)	0	(473)	(473)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	413,650	413,650	0	271,892	271,892	0	141,758	141,758
1	555710	Intercompany Purchase	0	178,839	178,839	0	117,551	117,551	0	61,288	61,288
TOTAL ACCOUNT 555			0	8,660,896	8,660,896	0	5,692,807	5,692,807	0	2,968,089	2,968,089

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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 September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	233	569,128	569,361	233	374,088	374,321	0	195,040	195,040
1	557010	Other Power Supply Expense - Financial	0	2,162,307	2,162,307	0	1,421,284	1,421,284	0	741,023	741,023
1	557018	Merchandise Processing Fee	0	16,472	16,472	0	10,827	10,827	0	5,645	5,645
1	557150	Fuel - Economic Dispatch	0	(2,654,374)	(2,654,374)	0	(1,744,720)	(1,744,720)	0	(909,654)	(909,654)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	3,771	0	3,771	0	0	0	3,771	0	3,771
1	557165	Other Resource Costs-CAISO Charges	0	4,436	4,436	0	2,916	2,916	0	1,520	1,520
1	557170	Broker Fees - Power	0	41,607	41,607	0	27,348	27,348	0	14,259	14,259
1	557171	REC Broker Fees	0	4,068	4,068	0	2,674	2,674	0	1,394	1,394
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	0	0	0	0	0	0	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	174,472	0	174,472	174,472	0	174,472	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(266,005)	0	(266,005)	(266,005)	0	(266,005)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	39,636	0	39,636	0	0	0	39,636	0	39,636
99	557390	Idaho PCA Amortization	(40,236)	0	(40,236)	0	0	0	(40,236)	0	(40,236)
1	557395	Optional Renewable Power Expense Offset	0	57	57	0	37	37	0	20	20
1	557610	Other Expenses - Exposure	0	(1,451)	(1,451)	0	(954)	(954)	0	(497)	(497)
1	557700	Turbine Gas Bookout Expense	0	58,678	58,678	0	38,569	38,569	0	20,109	20,109
1	557711	Turbine Gas Bookout Offset	0	(58,678)	(58,678)	0	(38,569)	(38,569)	0	(20,109)	(20,109)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,975,860	5,975,860	0	3,927,933	3,927,933	0	2,047,927	2,047,927
TOTAL ACCOUNT 557			(19,904)	6,118,110	6,098,206	(49,842)	4,021,433	3,971,591	29,938	2,096,677	2,126,615

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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 September 30, 2017	
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	28,494	21,540	50,034	22,163	14,133	36,296	6,331	7,407	13,738
99	908600	Public Purpose Tariff Rider Expense Offset	2,495,619	0	2,495,619	1,991,154	0	1,991,154	504,465	0	504,465
99	908610	Limited Income Tax Refund Program	65,975	0	65,975	65,975	0	65,975	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(270,175)	0	(270,175)	(217,005)	0	(217,005)	(53,170)	0	(53,170)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,319,913	21,540	2,341,453	1,862,287	14,133	1,876,420	457,626	7,407	465,033

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.615%	34.385%
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 September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.61%	52.61%
2	Cost of Debt		5.468%	5.432%
	Total Weighted Cost		2.877%	2.858%
E-APL	Net Rate Base	2,286,413,553	1,519,266,887	767,146,666
	Interest Deduction for FIT Calculation	65,634,360	43,709,308	21,925,052
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 September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	74,541,116	51,005,774	23,535,342
E-OPS	Less: Operating & Maintenance Expense	46,249,594	30,848,600	15,400,994
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	10,981,826	7,253,861	3,727,965
E-OTX	Less: Taxes Other than FIT	5,454,098	4,687,413	766,685
	Net Operating Income Before FIT	11,855,598	8,215,900	3,639,698
E-INT	Less: Monthly Interest Expense	5,469,530	3,642,442	1,827,088
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756
E-SCM	Plus: Schedule M Adjustments	(29,341,855)	(19,330,143)	(10,011,712)
	Taxable Net Operating Income	(22,955,787)	(14,744,929)	(8,210,858)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(8,034,525)	(5,160,725)	(2,873,800)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(8,034,525)	(5,160,725)	(2,873,800)
E-DTE	Deferred FIT	10,478,254	6,886,384	3,591,870
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)
	Total Net FIT/Deferred FIT	2,414,871	1,706,691	708,180

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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 ITEMS	E-SCM-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** SYSTEM *****			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,117,662	6,509,639	10,627,301	2,652,201	4,352,618	7,004,819	1,465,461	2,157,021	3,622,482
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,770	193,770	0	98,268	98,268
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	161,521	161,521	0	110,270	110,270	0	51,251	51,251
99	997007 Idaho PCA	(600)	0	(600)	0	0	0	(600)	0	(600)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
4	997015 Airplane Lease Payments	0	51,085	51,085	0	34,876	34,876	0	16,209	16,209
12	997016 Redemption Expense Amortization	0	104,987	104,987	0	69,660	69,660	0	35,327	35,327
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(127,636)	0	(127,636)	8,866	0	8,866	(136,502)	0	(136,502)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(8,756,541)	(8,756,541)	0	(5,978,091)	(5,978,091)	0	(2,778,450)	(2,778,450)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(509,311)	0	(509,311)	(263,397)	0	(263,397)	(245,914)	0	(245,914)
12	997032 Interest Rate Swaps	0	(6,015,915)	(6,015,915)	0	(3,991,620)	(3,991,620)	0	(2,024,295)	(2,024,295)
4	997033 BPA Residential Exchange	(60,843)	0	(60,843)	(36,975)	0	(36,975)	(23,868)	0	(23,868)
99	997034 Montana Hydro Settlement	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(746)	0	(746)	(746)	0	(746)	0	0	0
1	997044 Non-Monetary Power Costs	0	(1,380)	(1,380)	0	(907)	(907)	0	(473)	(473)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(325,208)	(325,208)	0	(215,779)	(215,779)	0	(109,429)	(109,429)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,346,324)	(16,346,324)	0	(8,696,302)	(8,696,302)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	***** WASHINGTON *****			***** IDAHO *****					
		Direct	Allocated	Total	Direct	Allocated	Total			
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,426	61,103	2,581	25,248	27,829
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(198,159)	0	(198,159)	(176,373)	0	(176,373)	(21,786)	0	(21,786)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,550	109,550	0	57,117	57,117
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	1,073,059	1,073,059	0	700,429	700,429	0	372,630	372,630
4	997081 Deferred Compensation	0	(29,724)	(29,724)	0	(20,293)	(20,293)	0	(9,431)	(9,431)
4	997082 Meal Disallowances	0	34,307	34,307	0	23,421	23,421	0	10,886	10,886
4	997083 Paid Time Off	0	8,283	8,283	0	5,655	5,655	0	2,628	2,628
2	997084 Customer Uncollectibles	0	(64,500)	(64,500)	0	(42,322)	(42,322)	0	(22,178)	(22,178)
99	997088 Deferred O&M Colstrip & CS2	248,293	0	248,293	0	0	0	248,293	0	248,293
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(90,787)	0	(90,787)	(90,787)	0	(90,787)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,792	1,792	0	935	935
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(826)	(826)	0	(543)	(543)	0	(283)	(283)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(1,500,039)	(1,500,039)	0	(985,976)	(985,976)	0	(514,063)	(514,063)
1	997102 Amort Idaho Earnings Test (254229)	(215,348)	0	(215,348)	0	0	0	(215,348)	0	(215,348)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	33,969	0	33,969	24,200	0	24,200	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	3,830,051	(33,261,591)	(29,341,855)	2,603,098	(21,933,241)	(19,330,143)	1,316,638	(11,328,350)	(10,011,712)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.615%	34.385%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.274%	34.726%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.351%	33.649%
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 September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	10,335,958	10,335,958	0	6,815,737	6,815,737	0	3,520,221	3,520,221
99	410100	Deferred Federal Income Tax Expense - Washin	49,759	0	49,759	49,759	0	49,759	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	65,669	0	65,669	0	0	0	65,669	0	65,669
	410100	Total	115,428	10,335,958	10,451,386	49,759	6,815,737	6,865,496	65,669	3,520,221	3,585,890
14	411100	Deferred Federal Income Tax Expense - Allocate	0	23,133	23,133	0	15,254	15,254	0	7,879	7,879
99	411100	Deferred Federal Income Tax Expense - Washin	5,634	0	5,634	5,634	0	5,634	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,899)	0	(1,899)	0	0	0	(1,899)	0	(1,899)
	411100	Total	3,735	23,133	26,868	5,634	15,254	20,888	(1,899)	7,879	5,980
Total Deferred Federal Income Tax Expense			119,163	10,359,091	10,478,254	55,393	6,830,991	6,886,384	63,770	3,528,100	3,591,870

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	65.942%	34.058%
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 September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	90,981	90,981	0	59,802	59,802	0	31,179	31,179
1	408150	R&P Property Tax--Production	0	1,113,587	1,113,587	0	731,961	731,961	0	381,626	381,626
1	408180	R&P Property Tax--Transmission	0	390,213	390,213	0	256,487	256,487	0	133,726	133,726
1	409100	State Income Tax--Montana & Oregon	0	(118,670)	(118,670)	0	(78,002)	(78,002)	0	(40,668)	(40,668)
TOTAL PRODUCTION & TRANSMISSION			0	1,476,111	1,476,111	0	970,248	970,248	0	505,863	505,863
DISTRIBUTION											
99	408110	State Excise Tax	1,709,534	0	1,709,534	1,709,534	0	1,709,534	0	0	0
99	408120	Municipal Occupation & License Tax	1,874,621	0	1,874,621	1,582,885	0	1,582,885	291,736	0	291,736
99	408160	Miscellaneous State or Local Tax--WA & ID	27	0	27	0	0	0	27	0	27
99	408170	R&P Property Tax--Distribution	703,310	0	703,310	424,746	0	424,746	278,564	0	278,564
99	409100	State Income Tax--Idaho	(309,505)	0	(309,505)	0	0	0	(309,505)	0	(309,505)
TOTAL DISTRIBUTION			3,977,987	0	3,977,987	3,717,165	0	3,717,165	260,822	0	260,822
TOTAL TAXES OTHER THAN FIT			3,977,987	1,476,111	5,454,098	3,717,165	970,248	4,687,413	260,822	505,863	766,685

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
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 September 30, 2017	
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	8,408,333	8,408,333	0	5,526,797	5,526,797	0	2,881,536	2,881,536
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,188,806	1,188,806	0	781,402	781,402	0	407,404	407,404
1	182381	CDA Settlement Past Storage	0	32,121,778	32,121,778	0	21,113,645	21,113,645	0	11,008,133	11,008,133
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,824,671	17,144,387	319,716	11,219,339	11,539,055	0	5,605,332	5,605,332
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,482,808	64,224,613	67,707,421	3,408,358	43,846,143	47,254,501	74,450	20,378,470	20,452,920
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,041,932	4,041,932	0	2,759,427	2,759,427	0	1,282,505	1,282,505
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,912,569	70,912,569	0	48,412,011	48,412,011	0	22,500,558	22,500,558
		TOTAL INTANGIBLE PLANT	4,405,228	243,771,920	248,177,148	4,330,778	163,926,915	168,257,693	74,450	79,845,005	79,919,455
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,689	3,577,689	0	2,351,615	2,351,615	0	1,226,074	1,226,074
1	311XXX	Structures & Improvements	0	134,258,479	134,258,479	0	88,248,098	88,248,098	0	46,010,381	46,010,381
1	312000	Boiler Plant	0	177,781,508	177,781,508	0	116,855,785	116,855,785	0	60,925,723	60,925,723
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	62,107,380	62,107,380	0	40,823,181	40,823,181	0	21,284,199	21,284,199
1	315000	Accessory Electric Equipment	0	28,234,216	28,234,216	0	18,558,350	18,558,350	0	9,675,866	9,675,866
1	316000	Miscellaneous Power Plant Equipment	0	18,287,517	18,287,517	0	12,020,385	12,020,385	0	6,267,132	6,267,132
		TOTAL STEAM PRODUCTION PLANT	0	424,253,559	424,253,559	0	278,861,864	278,861,864	0	145,391,695	145,391,695
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,119,135	62,119,135	0	40,830,907	40,830,907	0	21,288,228	21,288,228
1	331XXX	Structures & Improvements	0	78,252,315	78,252,315	0	51,435,247	51,435,247	0	26,817,068	26,817,068
1	332XXX	Reservoirs, Dams, & Waterways	0	180,148,603	180,148,603	0	118,411,677	118,411,677	0	61,736,926	61,736,926
1	333000	Waterwheels, Turbines, & Generators	0	226,483,407	226,483,407	0	148,867,543	148,867,543	0	77,615,864	77,615,864
1	334000	Accessory Electric Equipment	0	60,949,804	60,949,804	0	40,062,306	40,062,306	0	20,887,498	20,887,498
1	335XXX	Miscellaneous Power Plant Equipment	0	12,852,248	12,852,248	0	8,447,783	8,447,783	0	4,404,465	4,404,465
1	336000	Roads, Railroads, & Bridges	0	3,071,135	3,071,135	0	2,018,657	2,018,657	0	1,052,478	1,052,478
		TOTAL HYDRAULIC PRODUCTION PLANT	0	623,876,647	623,876,647	0	410,074,120	410,074,120	0	213,802,527	213,802,527
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	17,048,269	17,048,269	0	11,205,827	11,205,827	0	5,842,442	5,842,442
1	342000	Fuel Holders, Producers, & Accessories	0	21,366,836	21,366,836	0	14,044,421	14,044,421	0	7,322,415	7,322,415
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	218,780,458	218,780,458	0	143,804,395	143,804,395	0	74,976,063	74,976,063
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,559,057	20,559,057	0	13,513,468	13,513,468	0	7,045,589	7,045,589
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,742,871	1,742,871	0	1,145,589	1,145,589	0	597,282	597,282
		TOTAL OTHER PRODUCTION PLANT	0	304,495,009	304,495,009	0	200,144,569	200,144,569	0	104,350,440	104,350,440
		TOTAL PRODUCTION PLANT	0	1,352,625,215	1,352,625,215	0	889,080,553	889,080,553	0	463,544,662	463,544,662

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

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	0	25,567,914	25,567,914	0	16,805,790	16,805,790	0	8,762,124	8,762,124
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,056,122	25,056,122	0	16,469,389	16,469,389	0	8,586,733	8,586,733
1	353000	Station Equipment	0	254,900,402	254,900,402	0	167,546,034	167,546,034	0	87,354,368	87,354,368
1	354000	Towers & Fixtures	0	17,175,081	17,175,081	0	11,289,181	11,289,181	0	5,885,900	5,885,900
1	355000	Poles & Fixtures	0	225,325,912	225,325,912	0	148,106,722	148,106,722	0	77,219,190	77,219,190
1	356000	Overhead Conductors & Devices	0	139,004,879	139,004,879	0	91,367,907	91,367,907	0	47,636,972	47,636,972
1	357000	Underground Conduit	0	3,008,359	3,008,359	0	1,977,394	1,977,394	0	1,030,965	1,030,965
1	358000	Underground Conductors & Devices	0	2,343,595	2,343,595	0	1,540,445	1,540,445	0	803,150	803,150
1	359000	Roads & Trails	0	2,103,636	2,103,636	0	1,382,720	1,382,720	0	720,916	720,916
		TOTAL TRANSMISSION PLANT	0	694,485,900	694,485,900	0	456,485,582	456,485,582	0	238,000,318	238,000,318
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,563,352	0	7,563,352	6,092,798	0	6,092,798	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,615	0	2,580,615	340,896	0	340,896	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	22,629,404	0	22,629,404	16,155,790	0	16,155,790	6,473,614	0	6,473,614
3	362000	Station Equipment	125,929,680	3,031,956	128,961,636	82,061,939	1,839,397	83,901,336	43,867,741	1,192,559	45,060,300
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	373,966,766	0	373,966,766	240,685,273	0	240,685,273	133,281,493	0	133,281,493
99	365000	Overhead Conductors & Devices	246,751,142	0	246,751,142	156,391,659	0	156,391,659	90,359,483	0	90,359,483
99	366000	Underground Conduit	108,014,794	0	108,014,794	70,039,505	0	70,039,505	37,975,289	0	37,975,289
99	367000	Underground Conductors & Devices	192,314,404	0	192,314,404	125,969,086	0	125,969,086	66,345,318	0	66,345,318
99	368000	Line Transformers	251,344,532	0	251,344,532	172,788,654	0	172,788,654	78,555,878	0	78,555,878
99	369XXX	Services	162,912,912	0	162,912,912	106,726,271	0	106,726,271	56,186,641	0	56,186,641
99	371XXX	Installations on Customers' Premises	844,499	0	844,499	844,499	0	844,499	0	0	0
99	370000	Meters	49,586,576	0	49,586,576	26,719,833	0	26,719,833	22,866,743	0	22,866,743
99	373XXX	Street Light & Signal Systems	59,014,948	0	59,014,948	39,506,919	0	39,506,919	19,508,029	0	19,508,029
		TOTAL DISTRIBUTION PLANT	1,606,419,319	3,031,956	1,609,451,275	1,046,920,967	1,839,397	1,048,760,364	559,498,352	1,192,559	560,690,911
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,429,780	7,248,799	8,678,579	727,301	4,948,755	5,676,056	702,479	2,300,044	3,002,523
4	390XXX	Structures & Improvements	14,790,105	83,673,962	98,464,067	6,635,153	57,124,214	63,759,367	8,154,952	26,549,748	34,704,700
4	391XXX	Office Furniture & Equipment	1,422,453	49,981,211	51,403,664	1,356,241	34,122,173	35,478,414	66,212	15,859,038	15,925,250
4	392XXX	Transportation Equipment	30,199,704	15,775,865	45,975,569	21,444,149	10,770,183	32,214,332	8,755,555	5,005,682	13,761,237
4	393000	Stores Equipment	248,889	3,577,554	3,826,443	115,109	2,442,396	2,557,505	133,780	1,135,158	1,268,938
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,055,083	14,894,016	822,838	8,912,705	9,735,543	1,016,095	4,142,378	5,158,473
4	394100	Electric Charging Stations	0	74,901	74,901	0	51,135	51,135	0	23,766	23,766
4	395000	Laboratory Equipment	238,929	1,302,948	1,541,877	211,886	889,523	1,101,409	27,043	413,425	440,468
4	396XXX	Power Operated Equipment	24,440,172	8,801,903	33,242,075	14,567,023	6,009,059	20,576,082	9,873,149	2,792,844	12,665,993
4	397XXX	Communications Equipment	22,790,054	85,044,265	107,834,319	13,414,700	58,059,720	71,474,420	9,375,354	26,984,545	36,359,899
4	398000	Miscellaneous Equipment	13,842	417,661	431,503	3,880	285,137	289,017	9,962	132,524	142,486
		TOTAL GENERAL PLANT	97,412,861	268,954,152	366,367,013	59,298,280	183,615,000	242,913,280	38,114,581	85,339,152	123,453,733
		TOTAL PLANT IN SERVICE	1,708,237,408	2,562,869,143	4,271,106,551	1,110,550,025	1,694,947,447	2,805,497,472	597,687,383	867,921,696	1,465,609,079

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended September 30, 2017	
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	0	(297,125,264)	(297,125,264)	0	(195,300,436)	(195,300,436)	0	(101,824,828)	(101,824,828)
E-ADEP		Hydro Production Plant	0	(128,119,535)	(128,119,535)	0	(84,212,970)	(84,212,970)	0	(43,906,565)	(43,906,565)
E-ADEP		Other Production Plant	0	(116,569,408)	(116,569,408)	0	(76,621,072)	(76,621,072)	0	(39,948,336)	(39,948,336)
E-ADEP		Transmission Plant	0	(210,230,057)	(210,230,057)	0	(138,184,216)	(138,184,216)	0	(72,045,841)	(72,045,841)
E-ADEP		Distribution Plant	(517,864,700)	(116,812)	(517,981,512)	(318,546,383)	(70,866)	(318,617,249)	(199,318,317)	(45,946)	(199,364,263)
E-ADEP		General Plant	(35,710,415)	(96,332,811)	(132,043,226)	(21,620,099)	(65,766,410)	(87,386,509)	(14,090,316)	(30,566,401)	(44,656,717)
		TOTAL ACCUMULATED DEPRECIATION	(553,575,115)	(848,493,887)	(1,402,069,002)	(340,166,482)	(560,155,970)	(900,322,452)	(213,408,633)	(288,337,917)	(501,746,550)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,334,404)	(12,334,404)	0	(8,107,404)	(8,107,404)	0	(4,227,000)	(4,227,000)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(221,593)	0	(221,593)	(221,593)	0	(221,593)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,714,884)	(1,714,884)	0	(1,168,895)	(1,168,895)	0	(545,989)	(545,989)
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,477,996)	(38,403,631)	(40,881,627)	(2,426,536)	(26,218,159)	(28,644,695)	(51,460)	(12,185,472)	(12,236,932)
E-AAAMT		General Plant - 390200, 396200	0	(82,918)	(82,918)	0	(56,608)	(56,608)	0	(26,310)	(26,310)
		TOTAL ACCUMULATED AMORTIZATION	(2,699,589)	(52,535,837)	(55,235,426)	(2,648,129)	(35,551,066)	(38,199,195)	(51,460)	(16,984,771)	(17,036,231)
		TOTAL ACCUMULATED DEPR/AMORT	(556,274,704)	(901,029,724)	(1,457,304,428)	(342,814,611)	(595,707,036)	(938,521,647)	(213,460,093)	(305,322,688)	(518,782,781)
		NET ELECTRIC UTILITY PLANT before DFIT	1,151,962,704	1,661,839,419	2,813,802,123	767,735,414	1,099,240,411	1,866,975,825	384,227,290	562,599,008	946,826,298
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	(163)	(163)	0	(107)	(107)	0	(56)	(56)
12		ADFIT - Electric Plant In Service (282900)	0	(537,710,499)	(537,710,499)	0	(356,776,293)	(356,776,293)	0	(180,934,206)	(180,934,206)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,379,408)	(62,379,408)	0	(42,586,422)	(42,586,422)	0	(19,792,986)	(19,792,986)
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
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	(11,242,623)	(11,242,623)	0	(7,389,776)	(7,389,776)	0	(3,852,847)	(3,852,847)
1		ADFIT - CDA Settlement Costs (283333)	0	400,603	400,603	0	263,316	263,316	0	137,287	137,287
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,625,127)	(2,625,127)	0	(1,741,798)	(1,741,798)	0	(883,329)	(883,329)
		TOTAL ACCUMULATED DFIT	0	(613,557,217)	(613,557,217)	0	(408,231,080)	(408,231,080)	0	(205,326,137)	(205,326,137)
		NET ELECTRIC UTILITY PLANT	1,151,962,704	1,048,282,202	2,200,244,906	767,735,414	691,009,331	1,458,744,745	384,227,290	357,272,871	741,500,161

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.667%	39.333%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.351%	33.649%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended September 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,151,962,704	#####	2,200,244,906	767,735,414	691,009,331	1,458,744,745	384,227,290	357,272,871	741,500,161
OTHER ADJUSTMENTS									
4 Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4 ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99 Colstrip 3 AFUDC Reallocation	0	0	0	(333,895)	0	(333,895)	333,895	0	333,895
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)	(3,041,565)	0	(3,041,565)	(974,769)	0	(974,769)	(2,066,796)	0	(2,066,796)
99 Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99 Kettle Falls Disallowed Accumulated Depr (108030)	7,954,668	0	7,954,668	5,073,244	0	5,073,244	2,881,424	0	2,881,424
99 ADFIT - Kettle Falls Disallowed (190420)	67,696	0	67,696	67,696	0	67,696	0	0	0
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)	1,622,226	0	1,622,226	0	0	0	1,622,226	0	1,622,226
99 ADFIT - Boulder Park Disallowed (190040)	342,220	0	342,220	0	0	0	342,220	0	342,220
99 Investment in WNP3 Exchange Power (124900, 12493)	4,797,584	0	4,797,584	4,797,584	0	4,797,584	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	(862,249)	0	(862,249)	(862,249)	0	(862,249)	0	0	0
99 CDA Lake Settlement - WA (182382)	488,046	0	488,046	488,046	0	488,046	0	0	0
99 CDA Lake Settlement - ID (186382)	94,216	0	94,216	0	0	0	94,216	0	94,216
99 ADFIT - CDA Lake Settlement - Direct (283382)	(203,793)	0	(203,793)	(170,817)	0	(170,817)	(32,976)	0	(32,976)
99 CDA CDR Fund - Direct (182324)	35,501	0	35,501	35,501	0	35,501	0	0	0
99 ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99 Spokane River Relicensing (182322)	251,646	0	251,646	234,014	0	234,014	17,632	0	17,632
99 ADFIT - Spokane River Relicensing (283322)	(88,052)	0	(88,052)	(81,886)	0	(81,886)	(6,166)	0	(6,166)
99 Spokane River PM&Es (182323)	230,709	0	230,709	148,597	0	148,597	82,112	0	82,112
99 ADFIT - Spokane River PM&Es (283323)	(80,772)	0	(80,772)	(52,033)	0	(52,033)	(28,739)	0	(28,739)
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)	(1,590,549)	(1,283)	(1,591,832)	(529,710)	(876)	(530,586)	(1,060,839)	(407)	(1,061,246)
99 Customer Deposits (235199)	(1,912,549)	0	(1,912,549)	(1,912,549)	0	(1,912,549)	0	0	0
C-WKC Working Capital	58,732,970	26,663,151	85,396,121	58,732,970	0	58,732,970	0	26,663,151	26,663,151
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	59,506,779	26,661,868	86,168,647	60,523,018	(876)	60,522,142	(1,016,239)	26,662,744	25,646,505
NET RATE BASE	1,211,469,483	#####	2,286,413,553	828,258,432	691,008,455	1,519,266,887	383,211,051	383,935,615	767,146,666

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
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 September 30, 2017	
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)	680,855	680,855			680,855	680,855		447,526	447,526		233,329	233,329	
1	Hydro (ED-AN)	966,901	966,901			966,901	966,901		635,544	635,544		331,357	331,357	
1	Other (ED-AN)	809,649	809,649			809,649	809,649		532,182	532,182		277,467	277,467	
Total Electric Production		2,457,405	2,457,405			2,457,405	2,457,405		1,615,252	1,615,252		842,153	842,153	
Electric Transmission														
1	ED-AN	1,032,478	1,032,478			1,032,478	1,032,478		678,648	678,648		353,830	353,830	
Total Electric Transmissio		1,032,478	1,032,478			1,032,478	1,032,478		678,648	678,648		353,830	353,830	
Electric Distribution														
3	ED-AN	4,978	4,978			4,978	4,978		3,020	3,020		1,958	1,958	
	ED-ID	1,421,539	1,421,539		1,421,539	1,421,539	1,421,539				1,421,539		1,421,539	
	ED-WA	2,521,055	2,521,055		2,521,055	2,521,055	2,521,055	2,521,055		2,521,055				
Total Electric Distribution		3,947,572	3,947,572		3,942,594	4,978	3,947,572		2,521,055	3,020	2,524,075	1,421,539	1,958	1,423,497
Gas Underground Storage														
	GD-AN	65,027		65,027										
	GD-OR	11,422					11,422							
Total Gas Underground St		76,449		65,027		11,422								
Gas Distribution														
	GD-AN	5,383		5,383										
	GD-ID	439,754		439,754										
	GD-WA	898,986		898,986										
	GD-OR	604,588					604,588							
Total Gas Distribution		1,948,711		1,344,123		604,588								
General Plant														
4	ED-AN	240,497	240,497			240,497	240,497		164,187	164,187		76,310	76,310	
	ED-ID	20,087	20,087		20,087	20,087	20,087				20,087		20,087	
	ED-WA	53,341	53,341		53,341	53,341	53,341	53,341		53,341				
7,4	CD-AA	1,559,755	1,096,944	318,892	143,919	1,096,944	1,096,944		748,884	748,884		348,060	348,060	
9,4	CD-AN	82,892	64,497	18,395		64,497	64,497		44,032	44,032		20,465	20,465	
9	CD-ID	29,084	22,630	6,454		22,630	22,630				22,630		22,630	
9	CD-WA	25,402	19,765	5,637		19,765	19,765	19,765		19,765				
8	GD-AA	25,002		17,141	7,861									
	GD-AN	2,957		2,957										
	GD-ID	2,309		2,309										
	GD-WA	15,135		15,135										
	GD-OR	15,553			15,553									
Total General Plant		2,072,014	1,517,761	386,920	167,333	115,823	1,401,938	1,517,761	73,106	957,103	1,030,209	42,717	444,835	487,552
Total Depreciation Expens		11,534,629	8,955,216	1,796,070	783,343	4,058,417	4,896,799	8,955,216	2,594,161	3,254,023	5,848,184	1,464,256	1,642,776	3,107,032

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3 Direct Distribution Operating Expe	60.667%	39.333%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4 Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended September 30, 2017	
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	76,533	76,533		76,533	76,533		50,305	50,305		26,228	26,228		
1	Misc Intangible Plt (303000)	ED-AN	20,902	20,902		20,902	20,902		13,739	13,739		7,163	7,163		
Total Production/Transmission			97,435	97,435		97,435	97,435		64,044	64,044		33,391	33,391		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489					
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502					
General Plant - 303000															
7,4		CD-AA	49,911	35,102	10,204	4,605	35,102	35,102		23,964	23,964		11,138	11,138	
9,1		CD-AN	810	631		179	631	631		415	415		216	216	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			54,710	35,733	13,700	5,277	35,733	35,733		24,379	24,379		11,354	11,354	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	1,888,560	1,328,187	386,116	174,257	1,328,187	1,328,187		906,753	906,753		421,434	421,434	
9,4		CD-AN	1,450	1,128	322		1,128	1,128		770	770		358	358	
9,4		CD-ID	1,550	1,206	344		1,206	1,206				1,206	1,206		
4		ED-AN	146,357	146,357			146,357	146,357		99,918	99,918		46,439	46,439	
		ED-ID	0	0			0	0				0	0		
		ED-WA	55,538	55,538			55,538	55,538		55,538	55,538				
8		GD-AA	10,347		7,094	3,253									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			2,103,802	1,532,416	393,876	177,510	56,744	1,475,672	1,532,416	55,538	1,007,441	1,062,979	1,206	468,231	469,437
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,733	2,733		1,270	1,270	
		GD-OR	0			0									
Total General Plant - 390200, 396200			4,003	4,003	0	0	4,003	4,003		2,733	2,733		1,270	1,270	
Total Amortization Expense			2,262,471	1,672,089	407,595	182,787	59,246	1,612,843	1,672,089	58,040	1,098,597	1,156,637	1,206	514,246	515,452

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Rat	65.730%	34.270%					
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%					
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 2017	
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)	(297,125,264)	(297,125,264)			(297,125,264)	(297,125,264)		(195,300,436)	(195,300,436)		(101,824,828)	(101,824,828)	
1	Hydro (ED-AN)	(128,119,535)	(128,119,535)			(128,119,535)	(128,119,535)		(84,212,970)	(84,212,970)		(43,906,565)	(43,906,565)	
1	Other (ED-AN)	(116,569,408)	(116,569,408)			(116,569,408)	(116,569,408)		(76,621,072)	(76,621,072)		(39,948,336)	(39,948,336)	
Total Electric Production		(541,814,207)	(541,814,207)			(541,814,207)	(541,814,207)		(356,134,478)	(356,134,478)		(185,679,729)	(185,679,729)	
Electric Transmission														
1	ED-AN	(210,230,057)	(210,230,057)			(210,230,057)	(210,230,057)		(138,184,216)	(138,184,216)		(72,045,841)	(72,045,841)	
Total Electric Transmissic		(210,230,057)	(210,230,057)			(210,230,057)	(210,230,057)		(138,184,216)	(138,184,216)		(72,045,841)	(72,045,841)	
Electric Distribution														
3	ED-AN	(116,812)	(116,812)			(116,812)	(116,812)		(70,866)	(70,866)		(45,946)	(45,946)	
	ED-ID	(199,318,317)	(199,318,317)			(199,318,317)	(199,318,317)					(199,318,317)	(199,318,317)	
	ED-WA	(318,546,383)	(318,546,383)			(318,546,383)	(318,546,383)	(318,546,383)		(318,546,383)				
Total Electric Distribution		(517,981,512)	(517,981,512)			(517,864,700)	(517,981,512)		(318,546,383)	(70,866)	(318,617,249)	(199,318,317)	(45,946)	(199,364,263)
Gas Underground Storage														
	GD-AN	(15,082,161)	(15,082,161)											
	GD-OR	(971,939)		(971,939)										
Total Gas Underground S		(16,054,100)		(15,082,161)		(971,939)								
Gas Distribution														
	GD-AN	(1,717,613)	(1,717,613)											
	GD-ID	(71,754,170)	(71,754,170)											
	GD-WA	(137,500,002)	(137,500,002)											
	GD-OR	(105,407,483)		(105,407,483)										
Total Gas Distribution		(316,379,268)		(210,971,785)		(105,407,483)								
General Plant														
4	ED-AN	(47,486,458)	(47,486,458)			(47,486,458)	(47,486,458)		(32,419,005)	(32,419,005)		(15,067,453)	(15,067,453)	
	ED-ID	(9,473,588)	(9,473,588)			(9,473,588)	(9,473,588)					(9,473,588)	(9,473,588)	
	ED-WA	(18,489,013)	(18,489,013)			(18,489,013)	(18,489,013)	(18,489,013)						
7,4	CD-AA	(56,068,807)	(39,432,070)	(11,463,268)	(5,173,469)	(39,432,070)	(39,432,070)		(26,920,274)	(26,920,274)		(12,511,796)	(12,511,796)	
9,4	CD-AN	(12,099,222)	(9,414,283)	(2,684,939)		(9,414,283)	(9,414,283)		(6,427,131)	(6,427,131)		(2,987,152)	(2,987,152)	
9	CD-ID	(5,933,411)	(4,616,728)	(1,316,683)		(4,616,728)	(4,616,728)					(4,616,728)	(4,616,728)	
9	CD-WA	(4,024,067)	(3,131,086)	(892,981)		(3,131,086)	(3,131,086)	(3,131,086)		(3,131,086)				
8	GD-AA	(2,327,461)		(1,595,661)	(731,800)									
	GD-AN	(2,749,362)		(2,749,362)										
	GD-ID	(1,647,543)		(1,647,543)										
	GD-WA	(6,070,903)		(6,070,903)										
	GD-OR	(4,901,616)		(4,901,616)										
Total General Plant		(171,271,451)	(132,043,226)	(28,421,340)	(10,806,885)	(35,710,415)	(96,332,811)	(132,043,226)	(21,620,099)	(65,766,410)	(87,386,509)	(14,090,316)	(30,566,401)	(44,656,717)
Total Accumulated Depr		(1,773,730,595)	(1,402,069,002)	(254,475,286)	(117,186,307)	(553,575,115)	(848,493,887)	(1,402,069,002)	(340,166,482)	(560,155,970)	(900,322,452)	(213,408,633)	(288,337,917)	(501,746,550)

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho		
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	3	Direct Distribution Operating Expense	60.667%	39.333%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended September 30, 2017	
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	
Production/Transmission														
1	Franchises (302000)	ED-AN	(10,791,888)	(10,791,888)		(10,791,888)	(10,791,888)		(7,093,508)	(7,093,508)		(3,698,380)	(3,698,380)	
1	Misc Intangible Plt (3030)	ED-AN	(1,542,516)	(1,542,516)		(1,542,516)	(1,542,516)		(1,013,896)	(1,013,896)		(528,620)	(528,620)	
Total Production/Transmission			(12,334,404)	(12,334,404)		(12,334,404)	(12,334,404)		(8,107,404)	(8,107,404)		(4,227,000)	(4,227,000)	
Distribution														
	Franchises (302000)	ED-WA	(186,497)	(186,497)		(186,497)	(186,497)	(186,497)		(186,497)				
	Misc Intangible Plt (3030)	ED-WA	(35,096)	(35,096)		(35,096)	(35,096)	(35,096)		(35,096)				
Total Distribution			(221,593)	(221,593)		(221,593)	(221,593)	(221,593)		(221,593)				
General Plant - 303000														
7,4		CD-AA	(2,334,486)	(1,641,797)	(477,286)	(215,403)						(520,942)	(520,942)	
9,1		CD-AN	(93,931)	(73,087)	(20,844)							(25,047)	(25,047)	
		GD-ID	(82,031)		(82,031)									
		GD-WA	(184,039)		(184,039)									
		GD-OR	(86,333)			(86,333)								
Total General Plant - 303000			(2,780,820)	(1,714,884)	(764,200)	(301,736)						(545,989)	(545,989)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(51,794,535)	(36,426,061)	(10,589,392)	(4,779,082)						(11,557,989)	(11,557,989)	
9,4		CD-AN	(47,152)	(36,688)	(10,464)							(11,641)	(11,641)	
9		CD-ID	(66,136)	(51,460)	(14,676)							(51,460)	(51,460)	
4		ED-AN	(1,940,882)	(1,940,882)								(615,842)	(615,842)	
		ED-ID	0	0								0	0	
		ED-WA	(2,426,536)	(2,426,536)										
8		GD-AA	(466,720)		(319,974)	(146,746)								
		GD-AN	0		0									
		GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX			(56,741,961)	(40,881,627)	(10,934,506)	(4,925,828)						(51,460)	(12,185,472)	(12,236,932)
Gas Underground Storage														
		GD-AN	(240,475)		(240,475)									
Total Gas Underground Storage			(240,475)		(240,475)									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0						0	0	
9		CD-ID	0	0	0							0	0	
9		CD-WA	0	0	0									
4		ED-AN	(82,918)	(82,918)								(26,310)	(26,310)	
		ED-WA	0	0										
		GD-WA	0		0									
		GD-OR	0			0								
Total General Plant - 390200, 396200			(82,918)	(82,918)	0	0						0	(26,310)	(26,310)
Total Accumulated Amortization			(72,402,171)	(55,235,426)	(11,939,181)	(5,227,564)						(51,460)	(16,984,771)	(17,036,231)

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	Production/Transmission Ratio	65.730%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	68.270%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			31.730%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2017	
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	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
9	CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0
99	GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,745,102	0	0	70,852,015	70,852,015	0	0	20,597,336	20,597,336	0	9,295,751	9,295,751
9	CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	0
	TOTAL ACCOUNT	139,798,846	6,635,153	8,154,952	83,673,962	98,464,067	3,845,141	1,597,318	22,952,489	28,394,948	3,644,080	9,295,751	12,939,831
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,567,351	1,031,634	0	5,535,717	6,567,351	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	574,265	0	0	0	0	0	0	393,705	393,705	0	180,560	180,560
7	CD-AA	63,061,046	0	0	44,349,572	44,349,572	0	0	12,892,831	12,892,831	0	5,818,643	5,818,643
9	CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0
	TOTAL ACCOUNT	70,828,220	1,356,240	66,212	49,981,211	51,403,663	92,577	18,884	13,313,893	13,425,354	0	5,999,203	5,999,203
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	40,383,475	19,360,121	7,934,816	13,088,538	40,383,475	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,145,561	0	0	0	0	8,083,465	2,365,911	1,696,185	12,145,561	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587
9	CD-WA / ID / AN	6,328,966	2,084,028	820,739	2,019,739	4,924,506	594,361	234,073	576,026	1,404,460	0	0	0
	TOTAL ACCOUNT	63,883,176	21,444,149	8,755,555	15,775,865	45,975,569	8,677,826	2,599,984	2,466,285	13,744,095	4,075,925	87,587	4,163,512

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2017 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0	0	48,630
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,404,625	104,648	119,418	3,203,129	3,427,195	29,845	34,058	913,527	977,430	0	0	0
	TOTAL ACCOUNT	4,940,665	115,109	133,781	3,577,555	3,826,445	118,005	34,058	913,527	1,065,590	48,630	0	48,630
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	4,379,341	808,146	259,847	3,311,348	4,379,341	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,606,870	0	0	0	0	1,897,950	320,550	388,370	2,606,870	0	0	0
99	GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8	GD-AA	4,113,731	0	0	0	0	0	0	2,820,292	2,820,292	0	1,293,439	1,293,439
7	CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0	1,257,504	1,257,504
9	CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0
	TOTAL ACCOUNT	26,843,244	822,838	1,016,095	13,055,082	14,894,015	1,902,140	536,231	6,040,379	8,478,750	919,536	2,550,943	3,470,479
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,269,127	210,583	26,627	1,031,917	1,269,127	0	0	0	0	0	0	0
99	GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7	CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9	CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
	TOTAL ACCOUNT	1,994,809	211,886	27,043	1,302,948	1,541,877	15,117	4,928	308,436	328,481	40,917	83,534	124,451
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,886,040	14,314,857	9,564,236	8,006,947	31,886,040	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,951,695	0	0	0	0	2,383,388	747,718	820,589	3,951,695	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	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	TOTAL ACCOUNT	37,675,153	14,567,023	9,873,149	8,801,902	33,242,074	2,455,305	835,820	1,049,357	4,340,482	43,834	48,763	92,597

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2017	
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	63,754,001	11,920,505	6,431,934	45,401,562	63,754,001	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99	GD-OR / AS	1,218,108	0	0	0	0	0	0	0	0	1,218,108	0	1,218,108
8	GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7	CD-AA	46,165,705	0	0	32,467,417	32,467,417	0	0	9,438,578	9,438,578	0	4,259,710	4,259,710
9	CD-WA/ ID / AN	14,924,882	1,494,195	2,943,420	7,175,286	11,612,901	426,142	839,459	2,046,380	3,311,981	0	0	0
	TOTAL ACCOUNT	128,233,309	13,414,700	9,375,354	85,044,265	107,834,319	1,111,508	1,331,773	12,165,693	14,608,974	1,218,108	4,571,908	5,790,016
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9	CD-WA/ ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0
	TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913
	TOTAL GENERAL PLANT	490,186,266	59,298,279	38,114,583	268,954,149	366,367,011	20,941,032	7,056,910	61,389,289	89,387,231	10,841,941	23,590,083	34,432,024

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS COMMON INTANGIBLE PLANT For Month Ended September 30, 2017 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	828,945
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	0
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,163,850	3,408,358	0	8,755,492	12,163,850	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	750,639	0	0	0	0	0	0	514,623	514,623	0	236,016	236,016
7		CD-AA	78,774,415	0	0	55,400,471	55,400,471	0	0	16,105,429	16,105,429	0	7,268,515	7,268,515
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	0
		TOTAL ACCOUNT	91,872,816	3,408,358	74,450	64,224,613	67,707,421	0	21,233	16,639,631	16,660,864	0	7,504,531	7,504,531
	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	5,747,260	0	0	4,041,933	4,041,933	0	0	1,175,027	1,175,027	0	530,300	530,300
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,747,260	0	0	4,041,933	4,041,933	0	0	1,175,027	1,175,027	0	530,300	530,300
	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	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	220,532,758	3,728,074	74,450	156,003,787	159,806,311	1,022,594	800,838	40,309,421	42,132,853	426,123	18,167,471	18,593,594

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.558%	31.442%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	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 September 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,903,793)	(61,820,980)	(17,971,930)	(8,110,883)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(717,692)	(558,429)	(159,263)	0
7	283750	CD-AA	0	0	0	0
		Total	(88,621,485)	(62,379,409)	(18,131,193)	(8,110,883)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended September 30, 2017
 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					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,200,662	3,200,662					3,200,662
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			2,599	2,599					2,599
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			35	35					35
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	72,402,965	32,322,103		104,725,068	58,732,970	26,663,151	13,669,995	5,658,952	
TOTAL		72,402,965	32,322,103	3,203,294	107,928,362	58,732,970	26,663,151	13,669,995	5,658,952	3,203,294

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.730%	29.713%	100.000%
99	Not Allocated						