

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,267,168	7,196,584	4,070,584
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,267,168	7,196,584	4,070,584
E-APL	Electric Net Rate Base	2,298,949,229	1,528,935,933	770,013,296
	<b>RATE OF RETURN</b>	<b>0.490%</b>	<b>0.471%</b>	<b>0.529%</b>

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

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	10-01-2017 thru 10-31-2017	381,257 100.000%	250,452 65.691%	130,805 34.309%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2017 thru 10-31-2017	1,908,712 100.000%	1,323,305 69.330%	585,407 30.670%
	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		400.000%	273.079%	126.921%
		Percent		100.000%	68.270%	31.730%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North Oregon Gas
		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%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended October 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		68,433,452	61,020,528	7,412,924	0
		Direct O & M Accts 500 - 894		38,872,048	29,783,317	9,088,731	0
		Direct O & M Accts 901 - 935		0	0	0	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	09-01-2017 thru 10-31-2017	1,099,154,458	736,918,563	362,235,895	
		Percent		100.000%	67.044%	32.956%	
11		Book Depreciation	10-01-2017 thru 10-31-2017	9,032,263	5,899,539	3,132,724	
		Percent		100.000%	65.316%	34.684%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	09-01-2017 thru 10-31-2017	2,835,106,884 100.000%	1,883,018,931 66.418%	952,087,953 33.582%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2017 thru 10-31-2017	237,784,245 100.000%	157,894,717 66.403%	79,889,528 33.597%
14		Net Allocated Schedule M's - AMA Percent	10-01-2017 thru 10-31-2017	-17,044,630 100.000%	-10,987,729 64.464%	-6,056,901 35.536%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,557,929	0	24,557,929	16,540,836	0	16,540,836	8,017,093	0	8,017,093
99	442200	Commercial - Firm & Int.	24,549,461	0	24,549,461	17,210,294	0	17,210,294	7,339,167	0	7,339,167
1	442300	Industrial	7,079,728	0	7,079,728	2,750,507	0	2,750,507	4,329,221	0	4,329,221
99	444000	Public Street & Highway Lighting	660,538	0	660,538	408,055	0	408,055	252,483	0	252,483
99	448000	Interdepartmental Revenue	93,454	0	93,454	77,050	0	77,050	16,404	0	16,404
99	499XXX	Unbilled Revenue	4,925,955	0	4,925,955	3,530,670	0	3,530,670	1,395,285	0	1,395,285
		TOTAL SALES TO ULTIMATE CUSTOMERS	61,867,065	0	61,867,065	40,517,412	0	40,517,412	21,349,653	0	21,349,653
1	447XXX	Sales for Resale	0	6,614,796	6,614,796	0	4,347,905	4,347,905	0	2,266,891	2,266,891
		TOTAL SALES OF ELECTRICITY	61,867,065	6,614,796	68,481,861	40,517,412	4,347,905	44,865,317	21,349,653	2,266,891	23,616,544
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	21,558	0	21,558	12,386	0	12,386	9,172	0	9,172
1	453000	Sales of Water & Water Power	0	30,500	30,500	0	20,048	20,048	0	10,452	10,452
1	454000	Rent from Electric Property	242,244	2,307	244,551	159,774	1,516	161,290	82,470	791	83,261
1	456XXX	Other Electric Revenues	1,965,655	6,296,005	8,261,660	2,573,165	4,138,364	6,711,529	(607,510)	2,157,641	1,550,131
		TOTAL OTHER OPERATING REVENUE	2,229,457	6,328,812	8,558,269	2,745,325	4,159,928	6,905,253	(515,868)	2,168,884	1,653,016
		TOTAL ELECTRIC REVENUE	64,096,522	12,943,608	77,040,130	43,262,737	8,507,833	51,770,570	20,833,785	4,435,775	25,269,560

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	36,215	36,215	0	23,804	23,804	0	12,411	12,411
1	501XXX	Fuel	0	2,966,678	2,966,678	0	1,949,997	1,949,997	0	1,016,681	1,016,681
1	502000	Steam Expense	0	405,069	405,069	0	266,252	266,252	0	138,817	138,817
1	505000	Electric Expense	0	120,781	120,781	0	79,389	79,389	0	41,392	41,392
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	398,358	398,358	0	261,841	261,841	0	136,517	136,517
1	507000	Rent	0	5,624	5,624	0	3,697	3,697	0	1,927	1,927
MAINTENANCE											
1	510000	Supervision & Engineering	0	44,330	44,330	0	29,138	29,138	0	15,192	15,192
1	511000	Structures	0	87,054	87,054	0	57,221	57,221	0	29,833	29,833
1	512000	Boiler Plant	0	334,268	334,268	0	219,714	219,714	0	114,554	114,554
1	513000	Electric Plant	0	107,299	107,299	0	70,528	70,528	0	36,771	36,771
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	64,600	64,600	0	42,462	42,462	0	22,138	22,138
TOTAL STEAM POWER GENERATION EXP			0	4,570,276	4,570,276	0	3,004,043	3,004,043	0	1,566,233	1,566,233
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	244,074	244,074	0	160,430	160,430	0	83,644	83,644
1	536000	Water for Power	0	91,116	91,116	0	59,891	59,891	0	31,225	31,225
1	537000	Hydraulic Expense	57,746	362,805	420,551	37,749	238,472	276,221	19,997	124,333	144,330
1	538000	Electric Expense	0	603,113	603,113	0	396,426	396,426	0	206,687	206,687
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	62,269	62,269	0	40,929	40,929	0	21,340	21,340
1	540000	Rent	0	116,034	116,034	0	76,269	76,269	0	39,765	39,765
1	540100	MT Trust Funds Land Settlement Rents	414,400	0	414,400	272,375	0	272,375	142,025	0	142,025
MAINTENANCE											
1	541000	Supervision & Engineering	0	54,932	54,932	0	36,107	36,107	0	18,825	18,825
1	542000	Structures	0	72,837	72,837	0	47,876	47,876	0	24,961	24,961
1	543000	Reservoirs, Dams, & Waterways	0	492,446	492,446	0	323,685	323,685	0	168,761	168,761
1	544000	Electric Plant	0	171,000	171,000	0	112,398	112,398	0	58,602	58,602
1	545000	Miscellaneous Hydraulic Plant	0	91,314	91,314	0	60,021	60,021	0	31,293	31,293
TOTAL HYDRO POWER GENERATION EXP			472,146	2,361,940	2,834,086	310,124	1,552,504	1,862,628	162,022	809,436	971,458
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	10,101	10,101	0	6,639	6,639	0	3,462	3,462
1	547XXX	Fuel	0	6,316,558	6,316,558	0	4,151,874	4,151,874	0	2,164,684	2,164,684
1	548000	Generation Expense	0	221,253	221,253	0	145,430	145,430	0	75,823	75,823
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	4,863	4,863	0	3,196	3,196	0	1,667	1,667
1	550000	Rent	0	(2,819)	(2,819)	0	(1,853)	(1,853)	0	(966)	(966)
MAINTENANCE											
1	551000	Supervision & Engineering	0	92,974	92,974	0	61,112	61,112	0	31,862	31,862
1	552000	Structures	0	3,186	3,186	0	2,094	2,094	0	1,092	1,092
1	553000	Generating & Electric Equipment	0	273,046	273,046	0	179,473	179,473	0	93,573	93,573
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(38,658)	(38,658)	0	(25,410)	(25,410)	0	(13,248)	(13,248)
TOTAL OTHER POWER GENERATION EXP			0	6,880,504	6,880,504	0	4,522,555	4,522,555	0	2,357,949	2,357,949



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	11,043,092	11,043,092	0	7,258,624	7,258,624	0	3,784,468	3,784,468
1	556000	System Control & Load Dispatching	0	70,065	70,065	0	46,054	46,054	0	24,011	24,011
E-557	557XXX	Other Expense	(355,310)	4,355,542	4,000,232	8,683	2,862,898	2,871,581	(363,993)	1,492,644	1,128,651
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>(355,310)</b>	<b>15,468,699</b>	<b>15,113,389</b>	<b>8,683</b>	<b>10,167,576</b>	<b>10,176,259</b>	<b>(363,993)</b>	<b>5,301,123</b>	<b>4,937,130</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>116,836</b>	<b>29,281,419</b>	<b>29,398,255</b>	<b>318,807</b>	<b>19,246,678</b>	<b>19,565,485</b>	<b>(201,971)</b>	<b>10,034,741</b>	<b>9,832,770</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	246,669	246,669	0	162,136	162,136	0	84,533	84,533
1	561000	Load Dispatching	0	279,753	279,753	0	183,882	183,882	0	95,871	95,871
1	562000	Station Expense	0	35,460	35,460	0	23,308	23,308	0	12,152	12,152
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	7,417	7,417	0	4,875	4,875	0	2,542	2,542
1	565XXX	Transmission of Electricity by Others	0	1,454,078	1,454,078	0	955,765	955,765	0	498,313	498,313
1	566000	Miscellaneous Transmission Expense	0	56,030	56,030	0	36,829	36,829	0	19,201	19,201
1	567000	Rent	0	10,498	10,498	0	6,900	6,900	0	3,598	3,598
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	38	102,455	102,493	0	67,344	67,344	38	35,111	35,149
1	569000	Structures	0	49,565	49,565	0	32,579	32,579	0	16,986	16,986
1	570000	Station Equipment	0	212,644	212,644	0	139,771	139,771	0	72,873	72,873
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	0	76,388	76,388	0	50,210	50,210	0	26,178	26,178
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	48,049	48,049	0	31,583	31,583	0	16,466	16,466
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>38</b>	<b>2,579,006</b>	<b>2,579,044</b>	<b>0</b>	<b>1,695,182</b>	<b>1,695,182</b>	<b>38</b>	<b>883,824</b>	<b>883,862</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,460,414	2,460,414	0	1,617,230	1,617,230	0	843,184	843,184
E-DEPX		Depreciation Expense-Transmission	0	1,035,255	1,035,255	0	680,473	680,473	0	354,782	354,782
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	97,435	97,435	0	64,044	64,044	0	33,391	33,391
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,756)	0	(11,756)	11,756	0	11,756
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,955	11,877	0	5,712	5,712
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	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	935
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	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	130,191
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	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	55,716
99	407380	Amortization of Wartsila Generators	0	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	25,248
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	24,200	0	24,200	24,200	0	24,200	0	0	0
99	407395	Optional Renewable Power Revenue Offset	18,069	0	18,069	13,662	0	13,662	4,407	0	4,407
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(151,618)	0	(151,618)	(83,566)	0	(83,566)	(68,052)	0	(68,052)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	82,191	0	82,191	0	0	0	82,191	0	82,191
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(34,461)	0	(34,461)	(34,461)	0	(34,461)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(461)	(461)	0	(240)	(240)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,935,702	1,935,702	0	1,272,337	1,272,337	0	663,365	663,365
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	331,983	5,621,173	5,953,156	123,354	3,694,796	3,818,150	208,629	1,926,377	2,135,006
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	448,857	37,481,598	37,930,455	442,161	24,636,656	25,078,817	6,696	12,844,942	12,851,638

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	72,881	260,810	333,691	52,529	180,820	233,349	20,352	79,990	100,342
3	582000	Station Expense	74,508	3,571	78,079	39,771	2,476	42,247	34,737	1,095	35,832
3	583000	Overhead Line Expense	150,082	56,132	206,214	111,150	38,916	150,066	38,932	17,216	56,148
3	584000	Underground Line Expense	133,012	0	133,012	73,165	0	73,165	59,847	0	59,847
3	584100	Energy Storage Equipment	37,310	0	37,310	37,310	0	37,310	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,265	0	1,265	1,265	0	1,265	0	0	0
3	586000	Meter Expense	151,570	11,215	162,785	113,817	7,775	121,592	37,753	3,440	41,193
3	587000	Customer Installations Expense	54,477	14,746	69,223	37,143	10,223	47,366	17,334	4,523	21,857
3	588000	Miscellaneous Distribution Expense	257,733	353,509	611,242	144,837	245,088	389,925	112,896	108,421	221,317
3	589000	Rent	0	26,334	26,334	0	18,257	18,257	0	8,077	8,077
MAINTENANCE:											
3	590000	Supervision & Engineering	108,086	82,676	190,762	105,987	57,319	163,306	2,099	25,357	27,456
3	591000	Structures	15,920	0	15,920	14,015	0	14,015	1,905	0	1,905
3	592000	Station Equipment	77,807	21,105	98,912	51,086	14,632	65,718	26,721	6,473	33,194
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	596,163	0	596,163	402,778	0	402,778	193,385	0	193,385
3	594000	Underground Lines	71,398	0	71,398	46,697	0	46,697	24,701	0	24,701
3	595000	Line Transformers	32,208	0	32,208	24,984	0	24,984	7,224	0	7,224
3	596000	Street Light & Signal System Maintenance Exp	29,111	0	29,111	25,805	0	25,805	3,306	0	3,306
3	597000	Meters	2,466	0	2,466	2,295	0	2,295	171	0	171
3	598000	Miscellaneous Distribution Expense	42,715	13,198	55,913	38,671	9,150	47,821	4,044	4,048	8,092
TOTAL DISTRIBUTION OPERATING EXP			1,908,712	843,296	2,752,008	1,323,305	584,656	1,907,961	585,407	258,640	844,047
E-DEPX		Depreciation Expense-Distribution	3,969,396	4,981	3,974,377	2,541,131	3,453	2,544,584	1,428,265	1,528	1,429,793
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,021,919	0	4,021,919	3,398,168	0	3,398,168	623,751	0	623,751
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,993,817	4,981	7,998,798	5,941,801	3,453	5,945,254	2,052,016	1,528	2,053,544
TOTAL DISTRIBUTION EXPENSES			9,902,529	848,277	10,750,806	7,265,106	588,109	7,853,215	2,637,423	260,168	2,897,591

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	18,151	18,151	0	11,924	11,924	0	6,227	6,227
2	902000	Meter Reading Expenses	255,066	13,942	269,008	232,980	9,159	242,139	22,086	4,783	26,869
2	903XXX	Customer Records & Collection Expenses	147,491	569,479	716,970	104,787	374,096	478,883	42,704	195,383	238,087
2	904000	Uncollectible Accounts	0	197,164	197,164	0	129,519	129,519	0	67,645	67,645
2	905000	Misc Customer Accounts	0	26,622	26,622	0	17,488	17,488	0	9,134	9,134
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>402,557</b>	<b>825,358</b>	<b>1,227,915</b>	<b>337,767</b>	<b>542,186</b>	<b>879,953</b>	<b>64,790</b>	<b>283,172</b>	<b>347,962</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,738,462	25,173	2,763,635	1,881,212	16,536	1,897,748	857,250	8,637	865,887
2	909000	Advertising	675	50,502	51,177	675	33,175	33,850	0	17,327	17,327
2	910000	Misc Customer Service & Info Exp	0	22,851	22,851	0	15,011	15,011	0	7,840	7,840
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,739,137</b>	<b>98,526</b>	<b>2,837,663</b>	<b>1,881,887</b>	<b>64,722</b>	<b>1,946,609</b>	<b>857,250</b>	<b>33,804</b>	<b>891,054</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	55,657	2,400,944	2,456,601	38,960	1,639,124	1,678,084	16,697	761,820	778,517
4	921000	Office Supplies & Expenses	6,456	347,583	354,039	6,456	237,295	243,751	0	110,288	110,288
4	922000	Admin Exp Transferred--Credit	0	(10,845)	(10,845)	0	(7,404)	(7,404)	0	(3,441)	(3,441)
4	923000	Outside Services Employed	30,663	673,813	704,476	30,663	460,012	490,675	0	213,801	213,801
4	924000	Property Insurance Premium	0	105,303	105,303	0	71,890	71,890	0	33,413	33,413
4	925XXX	Injuries and Damages	78	252,587	252,665	78	172,441	172,519	0	80,146	80,146
4	926XXX	Employee Pensions and Benefits	0	356,476	356,476	0	243,366	243,366	0	113,110	113,110
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	317,334	315,317	632,651	238,480	207,258	445,738	78,854	108,059	186,913
4	930000	Miscellaneous General Expenses	7,773	134,299	142,072	3,580	91,686	95,266	4,193	42,613	46,806
4	931000	Rents	350	35,332	35,682	0	24,121	24,121	350	11,211	11,561
4	935000	Maintenance of General Plant	67,571	848,600	916,171	33,140	579,339	612,479	34,431	269,261	303,692
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>485,982</b>	<b>5,459,409</b>	<b>5,945,391</b>	<b>351,357</b>	<b>3,719,128</b>	<b>4,070,485</b>	<b>134,625</b>	<b>1,740,281</b>	<b>1,874,906</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended October 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	115,699	1,438,264	1,553,963	72,704	981,903	1,054,607	42,995	456,361	499,356
E-AMTX		Amortization Expense-General Plant - 303000	0	35,733	35,733	0	24,379	24,379	0	11,354	11,354
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	55,238	1,563,815	1,619,053	54,032	1,067,616	1,121,648	1,206	496,199	497,405
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,733	2,733	0	1,270	1,270
99	407229	Idaho Earnings Test Amortization	(233,342)	0	(233,342)	0	0	0	(233,342)	0	(233,342)
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - MDM System	(45,372)	0	(45,372)	(45,372)	0	(45,372)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(107,777)	3,041,815	2,934,038	81,364	2,076,631	2,157,995	(189,141)	965,184	776,043
TOTAL ADMIN & GENERAL EXPENSES			378,205	8,501,224	8,879,429	432,721	5,795,759	6,228,480	(54,516)	2,705,465	2,650,949
TOTAL EXPENSES BEFORE FIT			13,871,285	47,754,983	61,626,268	10,359,642	31,627,432	41,987,074	3,511,643	16,127,551	19,639,194
NET OPERATING INCOME (LOSS) BEFORE FIT					15,413,862			9,783,496			5,630,366
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(1,517,579)			(1,461,011)			(56,568)
E-FIT		DEFERRED FEDERAL INCOME TAX			5,693,131			4,066,891			1,626,240
E-FIT		AMORTIZED ITC - NOXON			(28,858)			(18,968)			(9,890)
ELECTRIC NET OPERATING INCOME (LOSS)					11,267,168			7,196,584			4,070,584

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.691%	34.309%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.330%	30.670%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-1A</b>
For Month Ended October 31, 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	14,994	226,502	241,496	14,894	148,880	163,774	100	77,622	77,722
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	1,115,580	1,115,580	0	733,271	733,271	0	382,309	382,309
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	1,317,581	1,317,581	0	866,046	866,046	0	451,535	451,535
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	268,006	268,006	0	176,160	176,160	0	91,846	91,846
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	17,483	17,483	0	11,492	11,492	0	5,991	5,991
1	456100	TRANSMISSION REVENUE OF OTHERS	0	795,994	795,994	0	523,207	523,207	0	272,787	272,787
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	185,763	185,763	0	122,102	122,102	0	63,661	63,661
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	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	1,621,280	0	1,621,280	1,666,362	0	1,666,362	(45,082)	0	(45,082)
1	456329	AMORTIZATION RES DECOUPLING DE	(645,151)	0	(645,151)	(410,540)	0	(410,540)	(234,611)	0	(234,611)
1	456338	NON-RES DECOUPLING DEFERRED RE	943,727	0	943,727	1,057,985	0	1,057,985	(114,258)	0	(114,258)
1	456339	AMORTIZATION NON-RES DECOUPLIN	17,792	0	17,792	235,683	0	235,683	(217,891)	0	(217,891)
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	1,959,498	1,959,498	0	1,287,978	1,287,978	0	671,520	671,520
TOTAL ACCOUNT 456			1,965,655	6,296,005	8,261,660	2,573,165	4,138,365	6,711,530	(607,510)	2,157,640	1,550,130

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended October 31, 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	555000/555100	Purchased Power	0	10,242,185	10,242,185	0	6,732,188	6,732,188	0	3,509,997	3,509,997
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	31	31	0	20	20	0	11	11
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	615,113	615,113	0	404,314	404,314	0	210,799	210,799
1	555710	Intercompany Purchase	0	185,763	185,763	0	122,102	122,102	0	63,661	63,661
TOTAL ACCOUNT 555			0	11,043,092	11,043,092	0	7,258,624	7,258,624	0	3,784,468	3,784,468

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended October 31, 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	557000	Other Expenses	220	613,239	613,459	220	403,082	403,302	0	210,157	210,157
1	557010	Other Power Supply Expense - Financial	0	3,267,054	3,267,054	0	2,147,435	2,147,435	0	1,119,619	1,119,619
1	557018	Merchandise Processing Fee	0	3,758	3,758	0	2,470	2,470	0	1,288	1,288
1	557150	Fuel - Economic Dispatch	0	(2,535,241)	(2,535,241)	0	(1,666,414)	(1,666,414)	0	(868,827)	(868,827)
1	557160	Power Supply Expense - Miscellaneous	0	172	172	0	113	113	0	59	59
99	557161	Unbilled Add-Ons	(230,815)	0	(230,815)	0	0	0	(230,815)	0	(230,815)
1	557165	Other Resource Costs-CAISO Charges	0	(1,472)	(1,472)	0	(968)	(968)	0	(504)	(504)
1	557170	Broker Fees - Power	0	49,081	49,081	0	32,261	32,261	0	16,820	16,820
1	557171	REC Broker Fees	0	4,071	4,071	0	2,676	2,676	0	1,395	1,395
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	172,059	0	172,059	172,059	0	172,059	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(205,054)	0	(205,054)	(205,054)	0	(205,054)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	211,093	0	211,093	0	0	0	211,093	0	211,093
99	557390	Idaho PCA Amortization	(371,038)	0	(371,038)	0	0	0	(371,038)	0	(371,038)
1	557395	Optional Renewable Power Expense Offset	0	42	42	0	28	28	0	14	14
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	14,250	14,250	0	9,367	9,367	0	4,883	4,883
1	557711	Turbine Gas Bookout Offset	0	(14,250)	(14,250)	0	(9,367)	(9,367)	0	(4,883)	(4,883)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,954,838	2,954,838	0	1,942,215	1,942,215	0	1,012,623	1,012,623
TOTAL ACCOUNT 557			(355,310)	4,355,542	4,000,232	8,683	2,862,898	2,871,581	(363,993)	1,492,644	1,128,651

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>			<b>E-908-1A</b>
For Month Ended October 31, 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	35,512	25,173	60,685	25,780	16,536	42,316	9,732	8,637	18,369
99	908600	Public Purpose Tariff Rider Expense Offset	2,284,651	0	2,284,651	1,621,996	0	1,621,996	662,655	0	662,655
99	908610	Limited Income Tax Refund Program	12,932	0	12,932	12,932	0	12,932	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	405,367	0	405,367	220,504	0	220,504	184,863	0	184,863
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,738,462	25,173	2,763,635	1,881,212	16,536	1,897,748	857,250	8,637	865,887

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.691%	34.309%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.491%	5.456%
	Total Weighted Cost		2.894%	2.875%
E-APL	Net Rate Base	2,298,949,229	1,528,935,933	770,013,296
	Interest Deduction for FIT Calculation	66,385,288	44,247,406	22,137,882
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended October 31, 2017						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	77,040,130	51,770,570	25,269,560		
E-OPS	Less: Operating & Maintenance Expense	44,740,276	30,065,675	14,674,601		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,928,371	7,250,894	3,677,477		
E-OTX	Less: Taxes Other than FIT	5,957,621	4,670,505	1,287,116		
	Net Operating Income Before FIT	15,413,862	9,783,496	5,630,366		
E-INT	Less: Monthly Interest Expense	5,532,108	3,687,284	1,844,824		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,756)	11,756		
E-SCM	Plus: Schedule M Adjustments	(14,217,693)	(10,282,285)	(3,935,408)		
	Taxable Net Operating Income	(4,335,939)	(4,174,317)	(161,622)		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	(1,517,579)	(1,461,011)	(56,568)		
1	Production Tax Credit	0	0	0		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	(1,517,579)	(1,461,011)	(56,568)		
E-DTE	Deferred FIT	5,693,131	4,066,891	1,626,240		
1	411400 Amortized Investment Tax Credit - Noxon	(28,858)	(18,968)	(9,890)		
	Total Net FIT/Deferred FIT	4,146,694	2,586,912	1,559,782		
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,142,834	6,639,898	10,782,732	2,670,368	4,441,830	7,112,198	1,472,466	2,198,068	3,670,534
12	997001 Contributions In Aid of Construction	0	292,038	292,038	0	193,966	193,966	0	98,072	98,072
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	162,385	162,385	0	110,860	110,860	0	51,525	51,525
99	997007 Idaho PCA	(159,945)	0	(159,945)	0	0	0	(159,945)	0	(159,945)
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	69,730	69,730	0	35,257	35,257
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	37,697	39	37,736	(16,060)	27	(16,033)	53,757	12	53,769
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	881,532	881,532	0	601,822	601,822	0	279,710	279,710
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	(1,937,648)	0	(1,937,648)	(2,549,490)	0	(2,549,490)	611,842	0	611,842
12	997032 Interest Rate Swaps	0	189,351	189,351	0	125,763	125,763	0	63,588	63,588
4	997033 BPA Residential Exchange	(37,406)	0	(37,406)	(14,229)	0	(14,229)	(23,177)	0	(23,177)
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	501	0	501	501	0	501	0	0	0
1	997044 Non-Monetary Power Costs	0	31	31	0	20	20	0	11	11
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	(215,997)	(215,997)	0	(109,211)	(109,211)
11	997049 Tax Depreciation	0	(25,042,626)	(25,042,626)	0	(16,356,842)	(16,356,842)	0	(8,685,784)	(8,685,784)
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	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	109,269	0	109,269	182,914	0	182,914	(73,645)	0	(73,645)
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	917,632	917,632	0	599,361	599,361	0	318,271	318,271
4	997081 Deferred Compensation	0	159,160	159,160	0	108,659	108,659	0	50,501	50,501
4	997082 Meal Disallowances	0	42,710	42,710	0	29,158	29,158	0	13,552	13,552
4	997083 Paid Time Off	0	144,576	144,576	0	98,702	98,702	0	45,874	45,874
2	997084 Customer Uncollectibles	0	18,742	18,742	0	12,312	12,312	0	6,430	6,430
99	997088 Deferred O&M Colstrip & CS2	212,382	0	212,382	0	0	0	212,382	0	212,382
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	(33,496)	0	(33,496)	(33,496)	0	(33,496)	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	(21,171)	(21,171)	0	(13,916)	(13,916)	0	(7,255)	(7,255)
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)	(219,091)	0	(219,091)	0	0	0	(219,091)	0	(219,091)
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
1	997107 MDM System	(45,372)	0	(45,372)	(45,372)	0	(45,372)	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>2,782,623</b>	<b>(17,044,629)</b>	<b>(14,217,693)</b>	<b>705,445</b>	<b>(10,987,730)</b>	<b>(10,282,285)</b>	<b>2,121,491</b>	<b>(6,056,899)</b>	<b>(3,935,408)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	2	Number of Customers	100.000%	65.691%	34.309%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	11	Book Depreciation	100.000%	65.316%	34.684%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.418%	33.582%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/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	5,302,510	5,302,510	0	3,418,210	3,418,210	0	1,884,300	1,884,300
99	410100	Deferred Federal Income Tax Expense - Washin	849,125	0	849,125	849,125	0	849,125	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(230,266)	0	(230,266)	0	0	0	(230,266)	0	(230,266)
	410100	Total	618,859	5,302,510	5,921,369	849,125	3,418,210	4,267,335	(230,266)	1,884,300	1,654,034
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(119,813)	(119,813)	0	(77,236)	(77,236)	0	(42,577)	(42,577)
99	411100	Deferred Federal Income Tax Expense - Washin	(123,208)	0	(123,208)	(123,208)	0	(123,208)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	14,783	0	14,783	0	0	0	14,783	0	14,783
	411100	Total	(108,425)	(119,813)	(228,238)	(123,208)	(77,236)	(200,444)	14,783	(42,577)	(27,794)
Total Deferred Federal Income Tax Expense			510,434	5,182,697	5,693,131	725,917	3,340,974	4,066,891	(215,483)	1,841,723	1,626,240

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.464%	35.536%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended October 31, 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	93,924	93,924	0	61,736	61,736	0	32,188	32,188
1	408150	R&P Property Tax--Production	0	1,344,100	1,344,100	0	883,477	883,477	0	460,623	460,623
1	408180	R&P Property Tax--Transmission	0	497,678	497,678	0	327,124	327,124	0	170,554	170,554
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,935,702	1,935,702	0	1,272,337	1,272,337	0	663,365	663,365
DISTRIBUTION											
99	408110	State Excise Tax	1,438,181	0	1,438,181	1,438,181	0	1,438,181	0	0	0
99	408120	Municipal Occupation & License Tax	1,602,393	0	1,602,393	1,335,340	0	1,335,340	267,053	0	267,053
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	900,187	0	900,187	624,647	0	624,647	275,540	0	275,540
99	409100	State Income Tax--Idaho	81,158	0	81,158	0	0	0	81,158	0	81,158
TOTAL DISTRIBUTION			4,021,919	0	4,021,919	3,398,168	0	3,398,168	623,751	0	623,751
TOTAL TAXES OTHER THAN FIT			4,021,919	1,935,702	5,957,621	3,398,168	1,272,337	4,670,505	623,751	663,365	1,287,116

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 October 31, 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	8,391,666	8,391,666	0	5,515,842	5,515,842	0	2,875,824	2,875,824
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	1,186,079	1,186,079	0	779,610	779,610	0	406,469	406,469
1	182381	CDA Settlement Past Storage	0	32,048,104	32,048,104	0	21,065,219	21,065,219	0	10,982,885	10,982,885
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	62,113,999	65,596,807	3,408,358	42,405,227	45,813,585	74,450	19,708,772	19,783,222
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,870,034	2,870,034	0	1,959,372	1,959,372	0	910,662	910,662
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
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	9,649,026	9,649,026	0	6,587,390	6,587,390	0	3,061,636	3,061,636
		TOTAL INTANGIBLE PLANT	4,405,228	250,045,366	254,450,594	4,330,778	168,212,161	172,542,939	74,450	81,833,205	81,907,655
		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	134,358,337	134,358,337	0	88,313,735	88,313,735	0	46,044,602	46,044,602
1	312000	Boiler Plant	0	177,903,326	177,903,326	0	116,935,856	116,935,856	0	60,967,470	60,967,470
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	62,677,532	62,677,532	0	41,197,942	41,197,942	0	21,479,590	21,479,590
1	315000	Accessory Electric Equipment	0	28,296,338	28,296,338	0	18,599,183	18,599,183	0	9,697,155	9,697,155
1	316000	Miscellaneous Power Plant Equipment	0	18,343,361	18,343,361	0	12,057,091	12,057,091	0	6,286,270	6,286,270
		TOTAL STEAM PRODUCTION PLANT	0	425,163,353	425,163,353	0	279,459,872	279,459,872	0	145,703,481	145,703,481
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,312,873	62,312,873	0	40,958,251	40,958,251	0	21,354,622	21,354,622
1	331XXX	Structures & Improvements	0	78,308,816	78,308,816	0	51,472,385	51,472,385	0	26,836,431	26,836,431
1	332XXX	Reservoirs, Dams, & Waterways	0	180,167,122	180,167,122	0	118,423,849	118,423,849	0	61,743,273	61,743,273
1	333000	Waterwheels, Turbines, & Generators	0	226,529,153	226,529,153	0	148,897,612	148,897,612	0	77,631,541	77,631,541
1	334000	Accessory Electric Equipment	0	61,251,785	61,251,785	0	40,260,798	40,260,798	0	20,990,987	20,990,987
1	335XXX	Miscellaneous Power Plant Equipment	0	12,950,402	12,950,402	0	8,512,299	8,512,299	0	4,438,103	4,438,103
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	624,591,286	624,591,286	0	410,543,851	410,543,851	0	214,047,435	214,047,435
		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	17,048,497	17,048,497	0	11,205,977	11,205,977	0	5,842,520	5,842,520
1	342000	Fuel Holders, Producers, & Accessories	0	21,367,389	21,367,389	0	14,044,785	14,044,785	0	7,322,604	7,322,604
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	218,869,737	218,869,737	0	143,863,078	143,863,078	0	75,006,659	75,006,659
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	20,559,115	20,559,115	0	13,513,506	13,513,506	0	7,045,609	7,045,609
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	1,743,149	1,743,149	0	1,145,772	1,145,772	0	597,377	597,377
		TOTAL OTHER PRODUCTION PLANT	0	304,585,405	304,585,405	0	200,203,987	200,203,987	0	104,381,418	104,381,418
		TOTAL PRODUCTION PLANT	0	1,354,340,044	1,354,340,044	0	890,207,710	890,207,710	0	464,132,334	464,132,334



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended October 31, 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	25,585,777	25,585,777	0	16,817,531	16,817,531	0	8,768,246	8,768,246
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,057,006	25,057,006	0	16,469,970	16,469,970	0	8,587,036	8,587,036
1	353000	Station Equipment	0	255,401,994	255,401,994	0	167,875,731	167,875,731	0	87,526,263	87,526,263
1	354000	Towers & Fixtures	0	17,175,166	17,175,166	0	11,289,237	11,289,237	0	5,885,929	5,885,929
1	355000	Poles & Fixtures	0	226,293,300	226,293,300	0	148,742,586	148,742,586	0	77,550,714	77,550,714
1	356000	Overhead Conductors & Devices	0	139,487,402	139,487,402	0	91,685,069	91,685,069	0	47,802,333	47,802,333
1	357000	Underground Conduit	0	3,029,627	3,029,627	0	1,991,374	1,991,374	0	1,038,253	1,038,253
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	696,477,503	696,477,503	0	457,794,663	457,794,663	0	238,682,840	238,682,840
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,565,190	0	7,565,190	6,094,636	0	6,094,636	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	23,985,441	0	23,985,441	17,513,022	0	17,513,022	6,472,419	0	6,472,419
3	362000	Station Equipment	126,925,559	3,034,093	129,959,652	83,104,241	2,103,537	85,207,778	43,821,318	930,556	44,751,874
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	376,382,027	0	376,382,027	242,638,714	0	242,638,714	133,743,313	0	133,743,313
99	365000	Overhead Conductors & Devices	248,257,507	0	248,257,507	157,384,233	0	157,384,233	90,873,274	0	90,873,274
99	366000	Underground Conduit	108,774,990	0	108,774,990	70,597,513	0	70,597,513	38,177,477	0	38,177,477
99	367000	Underground Conductors & Devices	194,007,337	0	194,007,337	127,166,000	0	127,166,000	66,841,337	0	66,841,337
99	368000	Line Transformers	252,299,906	0	252,299,906	173,329,234	0	173,329,234	78,970,672	0	78,970,672
99	369XXX	Services	163,842,176	0	163,842,176	107,427,325	0	107,427,325	56,414,851	0	56,414,851
99	371XXX	Installations on Customers' Premises	879,388	0	879,388	879,388	0	879,388	0	0	0
99	370000	Meters	49,591,600	0	49,591,600	26,715,516	0	26,715,516	22,876,084	0	22,876,084
99	373XXX	Street Light & Signal Systems	59,266,779	0	59,266,779	39,656,441	0	39,656,441	19,610,338	0	19,610,338
		TOTAL DISTRIBUTION PLANT	1,617,324,210	3,034,093	1,620,358,303	1,055,445,004	2,103,537	1,057,548,541	561,879,206	930,556	562,809,762
		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	14,795,036	84,232,138	99,027,174	6,635,153	57,505,281	64,140,434	8,159,883	26,726,857	34,886,740
4	391XXX	Office Furniture & Equipment	1,392,558	51,427,303	52,819,861	1,326,346	35,109,420	36,435,766	66,212	16,317,883	16,384,095
4	392XXX	Transportation Equipment	30,713,574	16,107,677	46,821,251	21,840,379	10,996,711	32,837,090	8,873,195	5,110,966	13,984,161
4	393000	Stores Equipment	252,639	3,588,525	3,841,164	116,242	2,449,886	2,566,128	136,397	1,138,639	1,275,036
4	394000	Tools, Shop & Garage Equipment	1,838,933	13,057,803	14,896,736	822,838	8,914,562	9,737,400	1,016,095	4,143,241	5,159,336
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	1,305,669	1,544,598	211,886	891,380	1,103,266	27,043	414,289	441,332
4	396XXX	Power Operated Equipment	24,440,539	8,806,785	33,247,324	14,567,023	6,012,392	20,579,415	9,873,516	2,794,393	12,667,909
4	397XXX	Communications Equipment	22,926,753	87,413,633	110,340,386	13,465,501	59,677,287	73,142,788	9,461,252	27,736,346	37,197,598
4	398000	Miscellaneous Equipment	15,619	417,661	433,280	3,880	285,137	289,017	11,739	132,524	144,263
		TOTAL GENERAL PLANT	98,044,360	273,680,894	371,725,254	59,716,549	186,841,946	246,558,495	38,327,811	86,838,948	125,166,759
		TOTAL PLANT IN SERVICE	1,719,773,798	2,577,577,900	4,297,351,698	1,119,492,331	1,705,160,017	2,824,652,348	600,281,467	872,417,883	1,472,699,350

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended October 31, 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	(297,675,602)	(297,675,602)	0	(195,662,173)	(195,662,173)	0	(102,013,429)	(102,013,429)
E-ADEP		Hydro Production Plant	0	(129,105,536)	(129,105,536)	0	(84,861,069)	(84,861,069)	0	(44,244,467)	(44,244,467)
E-ADEP		Other Production Plant	0	(117,379,171)	(117,379,171)	0	(77,153,329)	(77,153,329)	0	(40,225,842)	(40,225,842)
E-ADEP		Transmission Plant	0	(210,655,207)	(210,655,207)	0	(138,463,668)	(138,463,668)	0	(72,191,539)	(72,191,539)
E-ADEP		Distribution Plant	(521,082,054)	(121,791)	(521,203,845)	(320,545,540)	(84,438)	(320,629,978)	(200,536,514)	(37,353)	(200,573,867)
E-ADEP		General Plant	(36,085,440)	(97,855,569)	(133,941,009)	(21,857,782)	(66,805,996)	(88,663,778)	(14,227,658)	(31,049,573)	(45,277,231)
TOTAL ACCUMULATED DEPRECIATION			(557,167,494)	(852,792,876)	(1,409,960,370)	(342,403,322)	(563,030,673)	(905,433,995)	(214,764,172)	(289,762,203)	(504,526,375)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(12,431,839)	(12,431,839)	0	(8,171,448)	(8,171,448)	0	(4,260,391)	(4,260,391)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(224,095)	0	(224,095)	(224,095)	0	(224,095)	0	0	0
E-AAAMT		General Plant - 303000	0	(1,750,616)	(1,750,616)	0	(1,193,273)	(1,193,273)	0	(557,343)	(557,343)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,533,987)	(35,256,987)	(37,790,974)	(2,481,321)	(24,069,945)	(26,551,266)	(52,666)	(11,187,042)	(11,239,708)
E-AAAMT		General Plant - 390200, 396200	0	(86,920)	(86,920)	0	(59,340)	(59,340)	0	(27,580)	(27,580)
TOTAL ACCUMULATED AMORTIZATION			(2,758,082)	(49,526,362)	(52,284,444)	(2,705,416)	(33,494,006)	(36,199,422)	(52,666)	(16,032,356)	(16,085,022)
TOTAL ACCUMULATED DEPR/AMORT			(559,925,576)	(902,319,238)	(1,462,244,814)	(345,108,738)	(596,524,679)	(941,633,417)	(214,816,838)	(305,794,559)	(520,611,397)
NET ELECTRIC UTILITY PLANT before DFIT			1,159,848,222	1,675,258,662	2,835,106,884	774,383,593	1,108,635,338	1,883,018,931	385,464,629	566,623,324	952,087,953
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	6,784	6,784	0	4,459	4,459	0	2,325	2,325
12		ADFIT - Electric Plant In Service (282900)	0	(541,632,929)	(541,632,929)	0	(359,741,759)	(359,741,759)	0	(181,891,170)	(181,891,170)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(63,659,178)	(63,659,178)	0	(43,460,121)	(43,460,121)	0	(20,199,057)	(20,199,057)
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	(11,216,837)	(11,216,837)	0	(7,372,827)	(7,372,827)	0	(3,844,010)	(3,844,010)
1		ADFIT - CDA Settlement Costs (283333)	0	401,558	401,558	0	263,944	263,944	0	137,614	137,614
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(2,595,328)	(2,595,328)	0	(1,723,765)	(1,723,765)	0	(871,563)	(871,563)
TOTAL ACCUMULATED DFIT			0	(618,695,930)	(618,695,930)	0	(412,030,069)	(412,030,069)	0	(206,665,861)	(206,665,861)
NET ELECTRIC UTILITY PLANT			1,159,848,222	1,056,562,732	2,216,410,954	774,383,593	696,605,269	1,470,988,862	385,464,629	359,957,463	745,422,092

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.330%	30.670%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.418%	33.582%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,159,848,222	1,056,562,732	2,216,410,954	774,383,593	696,605,269	1,470,988,862	385,464,629	359,957,463	745,422,092
	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	(322,139)	0	(322,139)	322,139	0	322,139
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)	(3,049,818)	0	(3,049,818)	(977,414)	0	(977,414)	(2,072,404)	0	(2,072,404)
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)	7,973,088	0	7,973,088	5,084,499	0	5,084,499	2,888,589	0	2,888,589
99	ADFIT - Kettle Falls Disallowed (190420)	63,027	0	63,027	63,027	0	63,027	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)	1,631,583	0	1,631,583	0	0	0	1,631,583	0	1,631,583
99	ADFIT - Boulder Park Disallowed (190040)	338,946	0	338,946	0	0	0	338,946	0	338,946
99	Investment in WNP3 Exchange Power (124900, 124930)	4,593,415	0	4,593,415	4,593,415	0	4,593,415	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(825,557)	0	(825,557)	(825,557)	0	(825,557)	0	0	0
99	CDA Lake Settlement - WA (182382)	475,369	0	475,369	475,369	0	475,369	0	0	0
99	CDA Lake Settlement - ID (186382)	91,634	0	91,634	0	0	0	91,634	0	91,634
99	ADFIT - CDA Lake Settlement - Direct (283382)	(198,452)	0	(198,452)	(166,380)	0	(166,380)	(32,072)	0	(32,072)
99	CDA CDR Fund - Direct (182324)	34,578	0	34,578	34,578	0	34,578	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	245,085	0	245,085	227,936	0	227,936	17,149	0	17,149
99	ADFIT - Spokane River Relicensing (283322)	(85,756)	0	(85,756)	(79,759)	0	(79,759)	(5,997)	0	(5,997)
99	Spokane River PM&Es (182323)	224,600	0	224,600	144,738	0	144,738	79,862	0	79,862
99	ADFIT - Spokane River PM&Es (283323)	(78,634)	0	(78,634)	(50,682)	0	(50,682)	(27,952)	0	(27,952)
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)	(1,585,233)	(276)	(1,585,509)	(560,817)	(188)	(561,005)	(1,024,416)	(88)	(1,024,504)
99	Customer Deposits (235199)	(1,923,217)	0	(1,923,217)	(1,923,217)	0	(1,923,217)	0	0	0
C-WKC	Working Capital	56,366,388	25,578,679	81,945,067	56,366,388	0	56,366,388	0	25,578,679	25,578,679
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	56,959,872	25,578,403	82,538,275	57,947,259	(188)	57,947,071	(987,387)	25,578,591	24,591,204
	NET RATE BASE	1,216,808,094	1,082,141,135	2,298,949,229	832,330,852	696,605,081	1,528,935,933	384,477,242	385,536,054	770,013,296

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	69.330%	30.670%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended October 31, 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	
<b>Production/Transmission</b>														
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
<b>Total Production/Transmission</b>			<b>97,435</b>	<b>97,435</b>			<b>97,435</b>	<b>97,435</b>		<b>64,044</b>	<b>64,044</b>		<b>33,391</b>	<b>33,391</b>
<b>Distribution</b>														
	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			
<b>Total Distribution</b>			<b>2,502</b>	<b>2,502</b>			<b>2,502</b>	<b>2,502</b>	<b>2,502</b>		<b>2,502</b>			
<b>General Plant - 303000</b>														
7,4		CD-AA	49,911	35,102	10,204	4,605		35,102	35,102		23,964	23,964		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								
<b>Total General Plant - 303000</b>			<b>54,710</b>	<b>35,733</b>	<b>13,700</b>	<b>5,277</b>		<b>35,733</b>	<b>35,733</b>		<b>24,379</b>	<b>24,379</b>		<b>11,354</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	2,014,695	1,416,895	411,904	185,896		1,416,895	1,416,895		967,314	967,314		449,581
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	145,792	145,792			145,792	145,792		99,532	99,532		46,260	46,260
		ED-ID	0	0			0	0					0	0
		ED-WA	54,032	54,032			54,032	54,032	54,032		54,032			
8		GD-AA	10,536		7,223	3,313								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>2,228,055</b>	<b>1,619,053</b>	<b>419,793</b>	<b>189,209</b>		<b>55,238</b>	<b>1,563,815</b>	<b>1,619,053</b>	<b>54,032</b>	<b>1,067,616</b>	<b>1,121,648</b>	<b>1,206</b>
<b>Gas Underground Storage</b>														
		GD-AN	19		19									
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	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								
<b>Total General Plant - 390200, 396200</b>			<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>4,003</b>	<b>4,003</b>		<b>2,733</b>	<b>2,733</b>		<b>1,270</b>
<b>Total Amortization Expense</b>			<b>2,386,724</b>	<b>1,758,726</b>	<b>433,512</b>	<b>194,486</b>		<b>57,740</b>	<b>1,700,986</b>	<b>1,758,726</b>	<b>56,534</b>	<b>1,158,772</b>	<b>1,215,306</b>	<b>1,206</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended October 31, 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(297,675,602)	(297,675,602)			(297,675,602)	(297,675,602)		(195,662,173)	(195,662,173)		(102,013,429)	(102,013,429)	
1	Hydro (ED-AN)	(129,105,536)	(129,105,536)			(129,105,536)	(129,105,536)		(84,861,069)	(84,861,069)		(44,244,467)	(44,244,467)	
1	Other (ED-AN)	(117,379,171)	(117,379,171)			(117,379,171)	(117,379,171)		(77,153,329)	(77,153,329)		(40,225,842)	(40,225,842)	
<b>Total Electric Production</b>		<b>(544,160,309)</b>	<b>(544,160,309)</b>			<b>(544,160,309)</b>	<b>(544,160,309)</b>		<b>(357,676,571)</b>	<b>(357,676,571)</b>		<b>(186,483,738)</b>	<b>(186,483,738)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(210,655,207)	(210,655,207)			(210,655,207)	(210,655,207)		(138,463,668)	(138,463,668)		(72,191,539)	(72,191,539)	
<b>Total Electric Transmissic</b>		<b>(210,655,207)</b>	<b>(210,655,207)</b>			<b>(210,655,207)</b>	<b>(210,655,207)</b>		<b>(138,463,668)</b>	<b>(138,463,668)</b>		<b>(72,191,539)</b>	<b>(72,191,539)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(121,791)	(121,791)				(121,791)		(84,438)	(84,438)		(37,353)	(37,353)	
	ED-ID	(200,536,514)	(200,536,514)			(200,536,514)	(200,536,514)				(200,536,514)		(200,536,514)	
	ED-WA	(320,545,540)	(320,545,540)			(320,545,540)	(320,545,540)	(320,545,540)		(320,545,540)				
<b>Total Electric Distribution</b>		<b>(521,203,845)</b>	<b>(521,203,845)</b>			<b>(521,082,054)</b>	<b>(121,791)</b>	<b>(521,203,845)</b>	<b>(320,545,540)</b>	<b>(84,438)</b>	<b>(320,629,978)</b>	<b>(200,536,514)</b>	<b>(37,353)</b>	<b>(200,573,867)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,147,468)		(15,147,468)										
	GD-OR	(983,392)					(983,392)							
<b>Total Gas Underground S</b>		<b>(16,130,860)</b>		<b>(15,147,468)</b>			<b>(983,392)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,722,996)		(1,722,996)										
	GD-ID	(72,177,198)		(72,177,198)										
	GD-WA	(138,139,573)		(138,139,573)										
	GD-OR	(105,763,461)					(105,763,461)							
<b>Total Gas Distribution</b>		<b>(317,803,228)</b>		<b>(212,039,767)</b>			<b>(105,763,461)</b>							
<b>General Plant</b>														
4	ED-AN	(47,860,144)	(47,860,144)				(47,860,144)		(32,674,120)	(32,674,120)		(15,186,024)	(15,186,024)	
	ED-ID	(9,577,036)	(9,577,036)			(9,577,036)	(9,577,036)				(9,577,036)		(9,577,036)	
	ED-WA	(18,677,949)	(18,677,949)			(18,677,949)	(18,677,949)	(18,677,949)		(18,677,949)				
7,4	CD-AA	(57,582,226)	(40,496,428)	(11,772,686)	(5,313,112)		(40,496,428)		(27,646,911)	(27,646,911)		(12,849,517)	(12,849,517)	
9,4	CD-AN	(12,208,095)	(9,498,997)	(2,709,098)			(9,498,997)		(6,484,965)	(6,484,965)		(3,014,032)	(3,014,032)	
9	CD-ID	(5,976,972)	(4,650,622)	(1,326,350)		(4,650,622)	(4,650,622)				(4,650,622)		(4,650,622)	
9	CD-WA	(4,086,716)	(3,179,833)	(906,883)		(3,179,833)	(3,179,833)	(3,179,833)		(3,179,833)				
8	GD-AA	(2,353,330)		(1,613,396)	(739,934)									
	GD-AN	(2,772,346)		(2,772,346)										
	GD-ID	(1,679,445)		(1,679,445)										
	GD-WA	(6,184,220)		(6,184,220)										
	GD-OR	(4,942,855)			(4,942,855)									
<b>Total General Plant</b>		<b>(173,901,334)</b>	<b>(133,941,009)</b>	<b>(28,964,424)</b>	<b>(10,995,901)</b>	<b>(36,085,440)</b>	<b>(97,855,569)</b>	<b>(133,941,009)</b>	<b>(21,857,782)</b>	<b>(66,805,996)</b>	<b>(88,663,778)</b>	<b>(14,227,658)</b>	<b>(31,049,573)</b>	<b>(45,277,231)</b>
<b>Total Accumulated Depr</b>		<b>(1,783,854,783)</b>	<b>(1,409,960,370)</b>	<b>(256,151,659)</b>	<b>(117,742,754)</b>	<b>(557,167,494)</b>	<b>(852,792,876)</b>	<b>(1,409,960,370)</b>	<b>(342,403,322)</b>	<b>(563,030,673)</b>	<b>(905,433,995)</b>	<b>(214,764,172)</b>	<b>(289,762,203)</b>	<b>(504,526,375)</b>

<b>Allocation Ratios:</b>													
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 Expense		69.330%					30.670%
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended October 31, 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(10,868,421)	(10,868,421)			(10,868,421)	(10,868,421)		(7,143,813)	(7,143,813)		(3,724,608)	(3,724,608)	
1	Misc Intangible Plt (3030 ED-AN)	(1,563,418)	(1,563,418)			(1,563,418)	(1,563,418)		(1,027,635)	(1,027,635)		(535,783)	(535,783)	
<b>Total Production/Transmission</b>		<b>(12,431,839)</b>	<b>(12,431,839)</b>			<b>(12,431,839)</b>	<b>(12,431,839)</b>		<b>(8,171,448)</b>	<b>(8,171,448)</b>		<b>(4,260,391)</b>	<b>(4,260,391)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(188,510)	(188,510)			(188,510)	(188,510)		(188,510)	(188,510)				
	Misc Intangible Plt (3030 ED-WA)	(35,585)	(35,585)			(35,585)	(35,585)		(35,585)	(35,585)				
<b>Total Distribution</b>		<b>(224,095)</b>	<b>(224,095)</b>			<b>(224,095)</b>	<b>(224,095)</b>		<b>(224,095)</b>	<b>(224,095)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,384,397)	(1,676,899)	(487,490)	(220,008)		(1,676,899)	(1,676,899)		(1,144,819)	(1,144,819)	(532,080)	(532,080)	
9,1	CD-AN	(94,741)	(73,717)	(21,024)			(73,717)	(73,717)		(48,454)	(48,454)	(25,263)	(25,263)	
	GD-ID	(83,276)		(83,276)										
	GD-WA	(186,111)		(186,111)										
	GD-OR	(87,005)			(87,005)									
<b>Total General Plant - 303000</b>		<b>(2,835,530)</b>	<b>(1,750,616)</b>	<b>(777,901)</b>	<b>(307,013)</b>		<b>(1,750,616)</b>	<b>(1,750,616)</b>		<b>(1,193,273)</b>	<b>(1,193,273)</b>	<b>(557,343)</b>	<b>(557,343)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(47,208,394)	(33,200,719)	(9,651,756)	(4,355,919)		(33,200,719)	(33,200,719)		(22,666,131)	(22,666,131)	(10,534,588)	(10,534,588)	
9,4	CD-AN	(48,602)	(37,816)	(10,786)			(37,816)	(37,816)		(25,817)	(25,817)	(11,999)	(11,999)	
9	CD-ID	(67,686)	(52,666)	(15,020)			(52,666)	(52,666)				(52,666)	(52,666)	
4	ED-AN	(2,018,452)	(2,018,452)				(2,018,452)	(2,018,452)		(1,377,997)	(1,377,997)	(640,455)	(640,455)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,481,321)	(2,481,321)				(2,481,321)	(2,481,321)		(2,481,321)	(2,481,321)			
8	GD-AA	(416,888)		(285,810)	(131,078)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(52,241,343)</b>	<b>(37,790,974)</b>	<b>(9,963,372)</b>	<b>(4,486,997)</b>		<b>(2,533,987)</b>	<b>(35,256,987)</b>	<b>(37,790,974)</b>	<b>(2,481,321)</b>	<b>(24,069,945)</b>	<b>(26,551,266)</b>	<b>(52,666)</b>	<b>(11,187,042)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,494)		(240,494)										
<b>Total Gas Underground Storage</b>		<b>(240,494)</b>		<b>(240,494)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0		0	0	0	0	
9	CD-WA	0	0	0			0	0		0	0	0	0	
4	ED-AN	(86,920)	(86,920)				(86,920)	(86,920)		(59,340)	(59,340)	(27,580)	(27,580)	
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0						0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(86,920)</b>	<b>(86,920)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(86,920)</b>	<b>(86,920)</b>	<b>0</b>	<b>(59,340)</b>	<b>(59,340)</b>	<b>0</b>	<b>(27,580)</b>
<b>Total Accumulated Amortization</b>		<b>(68,060,221)</b>	<b>(52,284,444)</b>	<b>(10,981,767)</b>	<b>(4,794,010)</b>		<b>(2,758,082)</b>	<b>(49,526,362)</b>	<b>(52,284,444)</b>	<b>(2,705,416)</b>	<b>(33,494,006)</b>	<b>(36,199,422)</b>	<b>(52,666)</b>	<b>(16,032,356)</b>

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%	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 31, 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
	<b>389XXX Land &amp; Land Rights</b>												
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
	<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,171,478	1,052,423	2,554,226	4,564,829	8,171,478	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	3,646,117	0	0	0	0	0	0	0	0	3,646,117	0	3,646,117
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,537,597	0	0	71,409,361	71,409,361	0	0	20,759,362	20,759,362	0	9,368,874	9,368,874
9	CD-WA / ID / AN	24,992,397	5,582,730	5,605,657	8,257,948	19,446,335	1,592,185	1,598,724	2,355,153	5,546,062	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>140,600,545</b>	<b>6,635,153</b>	<b>8,159,883</b>	<b>84,232,138</b>	<b>99,027,174</b>	<b>3,845,141</b>	<b>1,598,724</b>	<b>23,114,515</b>	<b>28,558,380</b>	<b>3,646,117</b>	<b>9,368,874</b>	<b>13,014,991</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	6,536,883	1,001,740	0	5,535,143	6,536,883	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	654,455	0	0	0	0	0	0	448,681	448,681	0	205,774	205,774
7	CD-AA	65,118,074	0	0	45,796,239	45,796,239	0	0	13,313,390	13,313,390	0	6,008,445	6,008,445
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
	<b>TOTAL ACCOUNT</b>	<b>72,934,970</b>	<b>1,326,346</b>	<b>66,212</b>	<b>51,427,304</b>	<b>52,819,862</b>	<b>92,577</b>	<b>18,884</b>	<b>13,789,428</b>	<b>13,900,889</b>	<b>0</b>	<b>6,214,219</b>	<b>6,214,219</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	41,220,221	19,756,351	8,052,456	13,411,414	41,220,221	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,261,590	0	0	0	0	8,199,494	2,365,911	1,696,185	12,261,590	0	0	0
99	GD-OR / AS	4,115,188	0	0	0	0	0	0	0	0	4,115,188	0	4,115,188
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	6,340,450	2,084,028	820,739	2,028,674	4,933,441	594,361	234,073	578,575	1,407,009	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>64,886,698</b>	<b>21,840,379</b>	<b>8,873,195</b>	<b>16,107,676</b>	<b>46,821,250</b>	<b>8,793,855</b>	<b>2,599,984</b>	<b>2,468,834</b>	<b>13,862,673</b>	<b>4,115,188</b>	<b>87,587</b>	<b>4,202,775</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 31, 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,423,544	105,781	122,034	3,214,100	3,441,915	30,169	34,804	916,656	981,629	0
		<b>TOTAL ACCOUNT</b>	<b>4,959,584</b>	<b>116,242</b>	<b>136,397</b>	<b>3,588,526</b>	<b>3,841,165</b>	<b>118,329</b>	<b>34,804</b>	<b>916,656</b>	<b>1,069,789</b>	<b>48,630</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	4,382,062	808,146	259,847	3,314,069	4,382,062	0	0	0	0	0
99		GD-WA / ID / AN	2,610,985	0	0	0	0	1,897,950	320,550	392,485	2,610,985	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536
8		GD-AA	4,122,530	0	0	0	0	0	0	2,826,324	2,826,324	0
7		CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0
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
		<b>TOTAL ACCOUNT</b>	<b>26,858,879</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,057,803</b>	<b>14,896,736</b>	<b>1,902,140</b>	<b>536,231</b>	<b>6,050,526</b>	<b>8,488,897</b>	<b>919,536</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,271,848	210,583	26,627	1,034,638	1,271,848	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
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0
		<b>TOTAL ACCOUNT</b>	<b>1,997,530</b>	<b>211,886</b>	<b>27,043</b>	<b>1,305,669</b>	<b>1,544,598</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,891,288	14,314,857	9,564,602	8,011,829	31,891,288	0	0	0	0	0
99		GD-WA / ID / AN	3,951,706	0	0	0	0	2,383,399	747,718	820,589	3,951,706	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
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
		<b>TOTAL ACCOUNT</b>	<b>37,680,412</b>	<b>14,567,023</b>	<b>9,873,515</b>	<b>8,806,784</b>	<b>33,247,322</b>	<b>2,455,316</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,340,493</b>	<b>43,834</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 31, 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	63,927,047	11,961,333	6,517,584	45,448,130	63,927,047	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	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8	GD-AA	1,071,812	0	0	0	0	0	0	734,813	734,813	0	336,999	336,999
7	CD-AA	49,468,816	0	0	34,790,429	34,790,429	0	0	10,113,899	10,113,899	0	4,564,488	4,564,488
9	CD-WA/ ID / AN	14,937,743	1,504,168	2,943,667	7,175,074	11,622,909	428,986	839,529	2,046,319	3,314,834	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>131,799,203</b>	<b>13,465,501</b>	<b>9,461,251</b>	<b>87,413,633</b>	<b>110,340,385</b>	<b>1,114,352</b>	<b>1,331,843</b>	<b>12,895,031</b>	<b>15,341,226</b>	<b>1,216,105</b>	<b>4,901,487</b>	<b>6,117,592</b>
	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	16,268	3,880	4,894	3,884	12,658	1,106	1,396	1,108	3,610	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>553,564</b>	<b>3,880</b>	<b>11,740</b>	<b>417,660</b>	<b>433,280</b>	<b>1,106</b>	<b>1,396</b>	<b>79,869</b>	<b>82,371</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>497,708,949</b>	<b>59,716,549</b>	<b>38,327,810</b>	<b>273,680,892</b>	<b>371,725,251</b>	<b>21,060,240</b>	<b>7,059,639</b>	<b>62,772,013</b>	<b>90,891,892</b>	<b>10,881,238</b>	<b>24,210,568</b>	<b>35,091,806</b>

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	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended October 31, 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
	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	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	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	
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	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,081,478</b>	<b>319,716</b>	<b>0</b>	<b>16,824,672</b>	<b>17,144,388</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,062,898	3,408,358	0	8,654,540	12,062,898	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	701,712	0	0	0	0	0	0	481,080	481,080	0	220,632	
7		CD-AA	75,916,859	0	0	53,390,808	53,390,808	0	0	15,521,202	15,521,202	0	7,004,849	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>88,865,381</b>	<b>3,408,358</b>	<b>74,450</b>	<b>62,113,998</b>	<b>65,596,806</b>	<b>0</b>	<b>21,233</b>	<b>16,021,861</b>	<b>16,043,094</b>	<b>0</b>	<b>7,225,481</b>	<b>7,225,481</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
7		CD-AA	4,080,926	0	0	2,870,034	2,870,034	0	0	834,345	834,345	0	376,547	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,080,926</b>	<b>0</b>	<b>0</b>	<b>2,870,034</b>	<b>2,870,034</b>	<b>0</b>	<b>0</b>	<b>834,345</b>	<b>834,345</b>	<b>0</b>	<b>376,547</b>	<b>376,547</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
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		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
7		CD-AA	13,720,035	0	0	9,649,026	9,649,026	0	0	2,805,061	2,805,061	0	1,265,948	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,720,035</b>	<b>0</b>	<b>0</b>	<b>9,649,026</b>	<b>9,649,026</b>	<b>0</b>	<b>0</b>	<b>2,805,061</b>	<b>2,805,061</b>	<b>0</b>	<b>1,265,948</b>	<b>1,265,948</b>
	<b>TOTAL</b>		<b>229,579,024</b>	<b>3,728,074</b>	<b>74,450</b>	<b>162,370,299</b>	<b>166,172,823</b>	<b>1,022,594</b>	<b>800,838</b>	<b>42,156,030</b>	<b>43,979,462</b>	<b>426,123</b>	<b>19,000,616</b>	<b>19,426,739</b>

ALLOCATION RATIOS:  
E-ALL 7 Elec/Gas North/Oregon 4 100.000% 70.328% 20.445% 9.227%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 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	
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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended October 31, 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	(89,718,530)	(63,097,248)	(18,342,953)	(8,278,329)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(722,192)	(561,930)	(160,262)	0
7	283750	CD-AA	0	0	0	0
		Total	<u>(90,440,722)</u>	<u>(63,659,178)</u>	<u>(18,503,215)</u>	<u>(8,278,329)</u>

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended October 31, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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			3,184,016	3,184,016					3,184,016
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(5)	(5)					(5)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	70,996,304	31,677,223		102,673,527	56,366,388	25,578,679	14,629,916	6,098,544	
<b>TOTAL</b>		<b>70,996,304</b>	<b>31,677,223</b>	<b>3,184,011</b>	<b>105,857,538</b>	<b>56,366,388</b>	<b>25,578,679</b>	<b>14,629,916</b>	<b>6,098,544</b>	<b>3,184,011</b>

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						