

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,557,093	1,774,796	782,297
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	2,557,093	1,774,796	782,297
G-APL	Gas Net Adjusted Rate Base	479,401,934	327,773,185	151,628,749
	RATE OF RETURN	0.533%	0.541%	0.516%

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:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2017

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers Percent	10-01-2017 thru 10-31-2017	243,983 100.000%	161,676 66.265%	82,307 33.735%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2017 thru 10-31-2017	1,321,319 100.000%	1,011,588 76.559%	309,731 23.441%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators		400.000%	281.149%	118.851%
		Percent		100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	10-01-2017 thru 10-31-2017	19,208,389 100.000%	12,539,236 65.280%	6,669,153 34.720%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2017

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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	XXXXXX
	Adjustments		0			
	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	XXXXXX
	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%	281.312%	81.780%	36.908%
	Average (CD AA)		100.000%	70.328%	20.445%	9.227%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2017

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		25,561,164	0	17,153,486	8,407,678
	Percentage		100.000%	0.000%	67.108%	32.892%
	Direct Labor Accts 580 - 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	XXXXXX
	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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RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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%
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	10-01-2017 thru 10-31-2017	1,817,910	1,235,227	582,683	
			100.000%	67.948%	32.052%	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2017 thru 10-31-2017	557,610,752	379,079,330	178,531,422	
			100.000%	67.983%	32.017%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2017 thru 10-31-2017	61,927,468	44,828,283	17,099,185	
			100.000%	72.388%	27.612%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2017 thru 10-31-2017	-3,599,030	-2,405,911	-1,193,119	
			100.000%	66.849%	33.151%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
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
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	7,548,208	0	7,548,208	5,223,003	0	5,223,003	2,325,205	0	2,325,205
99	4812XX Commercial - Firm & Interruptible	3,250,901	0	3,250,901	2,277,933	0	2,277,933	972,968	0	972,968
99	4813XX Industrial-Firm	226,409	0	226,409	129,822	0	129,822	96,587	0	96,587
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	11,964	0	11,964	10,526	0	10,526	1,438	0	1,438
99	499XXX Unbilled Revenue	5,297,743	0	5,297,743	3,501,229	0	3,501,229	1,796,514	0	1,796,514
	TOTAL SALES TO ULTIMATE CUSTOMERS	16,335,225	0	16,335,225	11,142,513	0	11,142,513	5,192,712	0	5,192,712
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	5,031,155	0	5,031,155	3,284,338	0	3,284,338	1,746,817	0	1,746,817
4	488000 Miscellaneous Service Revenues	1,417	0	1,417	973	0	973	444	0	444
99	4893XX Transportation Revenues	402,457	0	402,457	352,911	0	352,911	49,546	0	49,546
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	496,597	90,619	587,216	609,035	63,693	672,728	(112,438)	26,926	(85,512)
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	5,931,842	90,619	6,022,461	4,247,473	63,693	4,311,166	1,684,369	26,926	1,711,295
	TOTAL GAS REVENUES	22,267,067	90,619	22,357,686	15,389,986	63,693	15,453,679	6,877,081	26,926	6,904,007
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	9,910,932	0	9,910,932	6,552,651	0	6,552,651	3,358,281	0	3,358,281
99	808XXX Net Natural Gas Storage Transactions	904,139	0	904,139	590,222	0	590,222	313,917	0	313,917
99	811000 Gas Used for Products Extraction	(81,143)	0	(81,143)	(52,970)	0	(52,970)	(28,173)	0	(28,173)
10	813000 Other Gas Expenses	0	119,531	119,531	0	81,649	81,649	0	37,882	37,882
99	813010 Gas Technology Institute (GTI) Expenses	8,362	0	8,362	5,638	0	5,638	2,724	0	2,724
	TOTAL PRODUCTION EXPENSES	10,742,290	119,531	10,861,821	7,095,541	81,649	7,177,190	3,646,749	37,882	3,684,631
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	460	460	0	324	324	0	136	136
1	824000 Other Expenses	0	64,723	64,723	0	45,649	45,649	0	19,074	19,074
1	837000 Other Equipment	0	104,498	104,498	0	73,702	73,702	0	30,796	30,796
	TOTAL UNDERGROUND STORAGE OPER EXP	0	169,681	169,681	0	119,675	119,675	0	50,006	50,006
G-DEPX	Depreciation Expense-Underground Storage	0	65,588	65,588	0	46,259	46,259	0	19,329	19,329
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	83,161	83,161	0	58,653	58,653	0	24,508	24,508

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
	TOTAL UNDERGROUND STORAGE EXPENSES	0	252,842	252,842	0	178,328	178,328	0	74,514	74,514

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	45,290	95,898	141,188	33,255	73,419	106,674	12,035	22,479	34,514
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	244,689	89,552	334,241	213,904	68,560	282,464	30,785	20,992	51,777
3	875000	Measuring & Reg Sta Exp-General	6,091	0	6,091	3,234	0	3,234	2,857	0	2,857
3	876000	Measuring & Reg Sta Exp-Industrial	10,328	0	10,328	6,911	0	6,911	3,417	0	3,417
3	877000	Measuring & Reg Sta Exp-City Gate	4,287	0	4,287	4,464	0	4,464	(177)	0	(177)
3	878000	Meter & House Regulator Expenses	42,425	0	42,425	27,635	0	27,635	14,790	0	14,790
3	879000	Customer Installation Expenses	226,042	8,248	234,290	146,775	6,315	153,090	79,267	1,933	81,200
3	880000	Other Expenses	83,740	67,303	151,043	59,809	51,527	111,336	23,931	15,776	39,707
3	881000	Rents	0	996	996	0	763	763	0	233	233
	MAINTENANCE										
3	885000	Supervision & Engineering	22,533	0	22,533	14,458	0	14,458	8,075	0	8,075
3	887000	Mains	77,233	0	77,233	52,029	0	52,029	25,204	0	25,204
3	889000	Measuring & Reg Sta Exp-General	42,192	0	42,192	29,206	0	29,206	12,986	0	12,986
3	890000	Measuring & Reg Sta Exp-Industrial	291,531	0	291,531	284,759	0	284,759	6,772	0	6,772
3	891000	Measuring & Reg Sta Exp-City Gate	2,345	0	2,345	971	0	971	1,374	0	1,374
3	892000	Services	133,968	0	133,968	73,143	0	73,143	60,825	0	60,825
3	893000	Meters & House Regulators	88,625	43,025	131,650	61,035	32,940	93,975	27,590	10,085	37,675
3	894000	Other Equipment	0	18,786	18,786	0	14,382	14,382	0	4,404	4,404
	TOTAL DISTRIBUTION OPERATING EXP		1,321,319	323,808	1,645,127	1,011,588	247,906	1,259,494	309,731	75,902	385,633
G-DEPX		Depreciation Expense-Distribution	1,348,268	5,383	1,353,651	905,240	3,514	908,754	443,028	1,869	444,897
G-OTX		Taxes Other Than FIT	999,730	0	999,730	791,555	0	791,555	208,175	0	208,175
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,347,998	5,383	2,353,381	1,696,795	3,514	1,700,309	651,203	1,869	653,072
	TOTAL DISTRIBUTION EXPENSES		3,669,317	329,191	3,998,508	2,708,383	251,420	2,959,803	960,934	77,771	1,038,705

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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
	CUSTOMER ACCOUNTS EXPENSES:									
2	901000 Supervision	0	11,538	11,538	0	7,646	7,646	0	3,892	3,892
2	902000 Meter Reading Expenses	163,347	8,862	172,209	149,308	5,872	155,180	14,039	2,990	17,029
2	903XXX Customer Records & Collection Expenses	86,281	361,816	448,097	61,691	239,757	301,448	24,590	122,059	146,649
2	904000 Uncollectible Accounts	0	125,329	125,329	0	83,049	83,049	0	42,280	42,280
2	905000 Misc Customer Accounts	0	16,922	16,922	0	11,213	11,213	0	5,709	5,709
	TOTAL CUSTOMER ACCOUNTS EXPENSES	249,628	524,467	774,095	210,999	347,537	558,536	38,629	176,930	215,559
	CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX Customer Assistance Expenses	613,784	16,001	629,785	501,095	10,603	511,698	112,689	5,398	118,087
2	909000 Advertising	0	32,207	32,207	0	21,342	21,342	0	10,865	10,865
2	910000 Misc Customer Service & Info Exp	0	14,525	14,525	0	9,625	9,625	0	4,900	4,900
	TOTAL CUSTOMER SERVICE & INFO EXP	613,784	62,733	676,517	501,095	41,570	542,665	112,689	21,163	133,852
	SALES EXPENSES:									
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
	TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	15,538	665,234	680,772	10,776	467,573	478,349	4,762	197,661	202,423
4	921000	Office Supplies & Expenses	306	98,241	98,547	306	69,051	69,357	0	29,190	29,190
4	922000	Admin. Expenses Transferred - Credit	0	(1,441)	(1,441)	0	(1,013)	(1,013)	0	(428)	(428)
4	923000	Outside Services Employed	2,058	194,993	197,051	2,058	137,055	139,113	0	57,938	57,938
4	924000	Property Insurance Premium	0	24,112	24,112	0	16,948	16,948	0	7,164	7,164
4	925XXX	Injuries and Damages	22	64,178	64,200	22	45,109	45,131	0	19,069	19,069
4	926XXX	Employee Pensions and Benefits	0	89,947	89,947	0	63,221	63,221	0	26,726	26,726
4	928000	Regulatory Commission Expenses	88,411	26,656	115,067	64,987	18,736	83,723	23,424	7,920	31,344
4	930000	Miscellaneous General Expenses	2,110	44,051	46,161	914	30,962	31,876	1,196	13,089	14,285
4	931000	Rents	620	10,110	10,730	620	7,106	7,726	0	3,004	3,004
4	935000	Maintenance of General Plant	21,031	228,933	249,964	14,660	160,910	175,570	6,371	68,023	74,394
TOTAL ADMIN & GEN OPERATING EXP			130,096	1,445,014	1,575,110	94,343	1,015,658	1,110,001	35,753	429,356	465,109
G-DEPX	Depreciation Expense-General Plant		29,566	369,106	398,672	20,781	259,433	280,214	8,785	109,673	118,458
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		344	419,449	419,793	0	294,818	294,818	344	124,631	124,975
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(13,190)	0	(13,190)	(13,190)	0	(13,190)	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			34,048	798,938	832,986	9,663	561,549	571,212	24,385	237,389	261,774
TOTAL ADMIN & GENERAL EXPENSES			164,144	2,243,952	2,408,096	104,006	1,577,207	1,681,213	60,138	666,745	726,883
TOTAL EXPENSES BEFORE FIT			15,439,163	3,532,716	18,971,879	10,620,024	2,477,711	13,097,735	4,819,139	1,055,005	5,874,144
NET OPERATING INCOME (LOSS) BEFORE FIT					3,385,807			2,355,944			1,029,863
G-FIT	FEDERAL INCOME TAX				(456,093)			(894,702)			438,609
G-FIT	DEFERRED FEDERAL INCOME TAX				1,286,479			1,477,086			(190,607)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)			(1,236)			(436)
GAS NET OPERATING INCOME (LOSS)					2,557,093			1,774,796			782,297

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.530%		29.470%
G-ALL 2	Number of Customers	100.000%		66.265%		33.735%
G-ALL 3	Direct Distribution Operating Expense	100.000%		76.559%		23.441%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		70.287%		29.713%
G-ALL 10	Actual Annual Throughput	100.000%		68.308%		31.692%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
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
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,405	90,619	95,024	4,405	63,693	68,098	0	26,926	26,926
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	244,800	0	244,800	130,200	0	130,200
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	65,249	0	65,249	0	0	0	65,249	0	65,249
4	495328	RESIDENTIAL DECOUPLING DEFERRE	59,094	0	59,094	437,519	0	437,519	(378,425)	0	(378,425)
4	495329	AMORTIZATION RES DECOUPLING DE	(246,878)	0	(246,878)	(246,878)	0	(246,878)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	318,113	0	318,113	247,575	0	247,575	70,538	0	70,538
4	495339	AMORTIZATION NON-RES DECOUPLIN	(78,386)	0	(78,386)	(78,386)	0	(78,386)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	496,597	90,619	587,216	609,035	63,693	672,728	(112,438)	26,926	(85,512)

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended October 31, 2017
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	3,465,446	0	3,465,446	2,264,531	0	2,264,531	1,200,915	0	1,200,915
1	804001	Pipeline Demand Costs	2,275,593	0	2,275,593	1,604,976	0	1,604,976	670,617	0	670,617
1	804002	Transport Variable Charges	44,472	0	44,472	31,366	0	31,366	13,106	0	13,106
6	804010	Gas Costs - Fixed Hedge	(9,732)	0	(9,732)	(6,353)	0	(6,353)	(3,379)	0	(3,379)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,092	0	26,092	17,033	0	17,033	9,059	0	9,059
6	804018	Merchandise Processing Fee	7,278	0	7,278	4,751	0	4,751	2,527	0	2,527
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,084,920	0	1,084,920	708,236	0	708,236	376,684	0	376,684
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	143,152	0	143,152	93,450	0	93,450	49,702	0	49,702
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,715,578)	0	(1,715,578)	(1,086,185)	0	(1,086,185)	(629,393)	0	(629,393)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	4,589,289	0	4,589,289	2,920,846	0	2,920,846	1,668,443	0	1,668,443
		TOTAL PURCHASED GAS COSTS	9,910,932	0	9,910,932	6,552,651	0	6,552,651	3,358,281	0	3,358,281

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	25,294	16,001	41,295	19,108	10,603	29,711	6,186	5,398	11,584
99	908600	Public Purpose Tariff Rider Expense Offset	351,732	0	351,732	287,820	0	287,820	63,912	0	63,912
99	908610	Limited Income Tax Refund Program	8,622	0	8,622	8,622	0	8,622	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	228,136	0	228,136	185,545	0	185,545	42,591	0	42,591
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			613,784	16,001	629,785	501,095	10,603	511,698	112,689	5,398	118,087

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.265%	33.735%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.894%	2.875%
	Total Weighted Cost		2.894%	2.875%
G-APL	Net Rate Base	479,401,934	327,773,185	151,628,749
	Interest Deduction for FIT Calculation	13,845,083	9,485,756	4,359,327
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended October 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,357,686	15,453,679	6,904,007
G-OPS	Operating & Maintenance Expense	15,702,351	10,767,561	4,934,790
G-OPS	Book Deprec/Amort and Reg Amortizations	2,252,244	1,526,238	726,006
G-OTX	Taxes Other than FIT	1,017,284	803,936	213,348
	Net Operating Income Before FIT	3,385,807	2,355,944	1,029,863
G-INT	Less: Interest Expense	1,153,757	790,480	363,277
G-SCM	Schedule M Adjustments	(3,535,173)	(4,121,755)	586,582
	Taxable Net Operating Income	(1,303,123)	(2,556,291)	1,253,168
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(456,093)	(894,702)	438,609
G-DTE	Deferred FIT	1,286,479	1,477,086	(190,607)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	828,714	581,148	247,566
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS		
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
	997000	Book Depreciation & Amortization	1,381,496	869,928	2,251,424	928,093	611,336	1,539,429	453,403	258,592	711,995
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,257	102,257	0	48,159	48,159
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
4	997005	FAS106 Current Retiree Medical Accrual	0	47,207	47,207	0	33,180	33,180	0	14,027	14,027
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,873,710	0	2,873,710	1,834,660	0	1,834,660	1,039,050	0	1,039,050
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,826	16,826	0	7,925	7,925
4	997020	FAS87 Current Pension Accrual	0	256,269	256,269	0	180,124	180,124	0	76,145	76,145
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(117,193)	0	(117,193)	(359,830)	0	(359,830)	242,637	0	242,637
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,422	37,422	0	17,624	17,624
4	997033	DSM Tariff Rider	(114,802)	0	(114,802)	(102,810)	0	(102,810)	(11,992)	0	(11,992)
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,325)	(40,325)	0	(18,992)	(18,992)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,381,478)	(3,381,478)	0	(1,595,089)	(1,595,089)
1	997055	Deferred Gas Exchange	0	374,990	374,990	0	264,480	264,480	0	110,510	110,510
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	228,136	0	228,136	185,545	0	185,545	42,591	0	42,591
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(88,706)	(88,706)	0	(60,274)	(60,274)	0	(28,432)	(28,432)
4	997081	Deferred Compensation	0	46,269	46,269	0	32,521	32,521	0	13,748	13,748
4	997082	Meal Disallowances	0	12,416	12,416	0	8,727	8,727	0	3,689	3,689
4	997083	Paid Time Off	0	42,029	42,029	0	29,541	29,541	0	12,488	12,488
2	997084	Customer Uncollectibles	0	5,448	5,448	0	3,610	3,610	0	1,838	1,838
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(254,297)	(254,297)	0	(119,763)	(119,763)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(4,188,311)	0	(4,188,311)	(4,188,311)	0	(4,188,311)	0	0	0
99	997107	MDM System	(13,190)	0	(13,190)	(13,190)	0	(13,190)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	4,251,347	(3,599,030)	(3,535,173)	(1,715,843)	(2,405,912)	(4,121,755)	1,779,700	(1,193,118)	586,582

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.265%	33.735%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	11	Book Depreciation	100.000%	67.948%	32.052%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.983%	32.017%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	858,118	573,643	284,475
99	410100	Deferred Federal Income Tax Exp	541,021	990,318	(449,297)
		SUBTOTAL	1,399,139	1,563,961	(164,822)
14	411100	Deferred Federal Income Tax Expense - Allocated	(32,812)	(21,934)	(10,878)
99	411100	Deferred Federal Income Tax Exp	(79,848)	(64,941)	(14,907)
		SUBTOTAL	(112,660)	(86,875)	(25,785)
		Total Deferred Federal Income Tax Expense	1,286,479	1,477,086	(190,607)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.849%	33.151%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
		DISTRIBUTION									
99	408110	State Excise Tax	295,676	0	295,676	295,676	0	295,676	0	0	0
99	408120	Municipal Occupation & License Tax	320,807	0	320,807	267,495	0	267,495	53,312	0	53,312
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	368,925	0	368,925	228,384	0	228,384	140,541	0	140,541
99	409100	State Income Tax	14,322	0	14,322	0	0	0	14,322	0	14,322
		TOTAL DISTRIBUTION TAX	999,730	0	999,730	791,555	0	791,555	208,175	0	208,175
		TOTAL TAXES OTHER THAN FIT	999,730	17,554	1,017,284	791,555	12,381	803,936	208,175	5,173	213,348

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 31, 2017
Average of Monthly Averages Basis

Report ID: G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	40,276,206	40,297,439	0	28,308,937	28,308,937	21,233	11,967,269	11,988,502
TOTAL INTANGIBLE PLANT			1,823,432	42,156,030	43,979,462	1,022,594	29,630,209	30,652,803	800,838	12,525,821	13,326,659
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,193,567	2,193,567	0	1,547,123	1,547,123	0	646,444	646,444
1	352XXX	Wells	0	18,894,356	18,894,356	0	13,326,189	13,326,189	0	5,568,167	5,568,167
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,317,082	12,317,082	0	8,687,238	8,687,238	0	3,629,844	3,629,844
1	355000	Measuring & Regulating Equipment	0	987,836	987,836	0	696,721	696,721	0	291,115	291,115
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,282,899	2,282,899	0	1,610,129	1,610,129	0	672,770	672,770
TOTAL UNDERGROUND STORAGE PLANT			0	39,403,425	39,403,425	0	27,789,262	27,789,262	0	11,614,163	11,614,163
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	985,533	0	985,533	610,647	0	610,647	374,886	0	374,886
6	376000	Mains	323,096,045	2,512,521	325,608,566	211,445,991	1,640,174	213,086,165	111,650,054	872,347	112,522,401
6	378000	Measuring & Reg Station Equip-General	5,995,905	127,100	6,123,005	3,728,379	82,971	3,811,350	2,267,526	44,129	2,311,655
6	379000	Measuring & Reg Station Equip-City Gate	6,881,885	0	6,881,885	2,371,264	0	2,371,264	4,510,621	0	4,510,621
6	380000	Services	229,179,349	0	229,179,349	156,592,875	0	156,592,875	72,586,474	0	72,586,474
6	381000	Meters	78,000,019	0	78,000,019	54,162,568	0	54,162,568	23,837,451	0	23,837,451
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,376,504	0	3,376,504	2,640,327	0	2,640,327	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			647,829,778	2,639,621	650,469,399	431,739,239	1,723,145	433,462,384	216,090,539	916,476	217,007,015
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,443,865	23,114,515	28,558,380	3,845,141	16,246,499	20,091,640	1,598,724	6,868,016	8,466,740
4	391XXX	Office Furniture & Equipment	111,461	13,789,428	13,900,889	92,577	9,692,175	9,784,752	18,884	4,097,253	4,116,137
4	392XXX	Transportation Equipment	11,393,839	2,468,833	13,862,672	8,793,855	1,735,269	10,529,124	2,599,984	733,564	3,333,548
4	393000	Stores Equipment	153,132	916,656	1,069,788	118,328	644,290	762,618	34,804	272,366	307,170
4	394000	Tools, Shop & Garage Equipment	2,438,371	6,050,526	8,488,897	1,902,140	4,252,733	6,154,873	536,231	1,797,793	2,334,024

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 31, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,291,135	1,049,358	4,340,493	2,455,316	737,562	3,192,878	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,446,195	12,895,032	15,341,227	1,114,352	9,063,531	10,177,883	1,331,843	3,831,501	5,163,344
4	398000	Miscellaneous Equipment	2,502	79,869	82,371	1,106	56,138	57,244	1,396	23,731	25,127
		TOTAL GENERAL PLANT	28,119,877	62,772,015	90,891,892	21,060,239	44,120,566	65,180,805	7,059,638	18,651,449	25,711,087
		TOTAL PLANT IN SERVICE	677,773,087	146,971,091	824,744,178	453,822,072	103,263,182	557,085,254	223,951,015	43,707,909	267,658,924
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,147,468)	(15,147,468)	0	(10,683,509)	(10,683,509)	0	(4,463,959)	(4,463,959)
G-ADEP		Distribution Plant	(210,316,771)	(1,722,996)	(212,039,767)	(138,139,573)	(1,124,772)	(139,264,345)	(72,177,198)	(598,224)	(72,775,422)
G-ADEP		General Plant	(10,096,898)	(18,867,526)	(28,964,424)	(7,091,103)	(13,261,419)	(20,352,522)	(3,005,795)	(5,606,107)	(8,611,902)
		TOTAL ACCUMULATED DEPRECIATION	(220,413,669)	(35,737,990)	(256,151,659)	(145,230,676)	(25,069,700)	(170,300,376)	(75,182,993)	(10,668,290)	(85,851,283)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(269,387)	(508,514)	(777,901)	(186,111)	(357,419)	(543,530)	(83,276)	(151,095)	(234,371)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(15,020)	(9,948,352)	(9,963,372)	0	(6,992,398)	(6,992,398)	(15,020)	(2,955,954)	(2,970,974)
G-AAAMT		Underground Storage	0	(240,494)	(240,494)	0	(169,620)	(169,620)	0	(70,874)	(70,874)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(284,407)	(10,697,360)	(10,981,767)	(186,111)	(7,519,437)	(7,705,548)	(98,296)	(3,177,923)	(3,276,219)
		TOTAL ACCUMULATED DEPR/AMORT	(220,698,076)	(46,435,350)	(267,133,426)	(145,416,787)	(32,589,137)	(178,005,924)	(75,281,289)	(13,846,213)	(89,127,502)
		NET GAS UTILITY PLANT before DFIT	457,075,011	100,535,741	557,610,752	308,405,285	70,674,045	379,079,330	148,669,726	29,861,696	178,531,422
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(105,834,922)	(105,834,922)	0	(71,949,755)	(71,949,755)	0	(33,885,167)	(33,885,167)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,503,215)	(18,503,215)	0	(13,001,662)	(13,001,662)	0	(5,501,553)	(5,501,553)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(754,486)	(754,486)	0	(512,922)	(512,922)	0	(241,564)	(241,564)
		TOTAL ACCUMULATED DFIT	0	(125,092,623)	(125,092,623)	0	(85,464,339)	(85,464,339)	0	(39,628,284)	(39,628,284)
		NET GAS UTILITY PLANT	457,075,011	(24,556,882)	432,518,129	308,405,285	(14,790,294)	293,614,991	148,669,726	(9,766,588)	138,903,138

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	65.280%	34.720%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.983%	32.017%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT	NET GAS PLANT IN SERVICE	457,075,011	(24,556,882)	432,518,129	308,405,285	(14,790,294)	293,614,991	148,669,726	(9,766,588)	138,903,138
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	16,767,948	16,767,948	0	11,826,434	11,826,434	0	4,941,514	4,941,514
4	252000 Customer Advances	(3,368)	(80)	(3,448)	0	(56)	(56)	(3,368)	(24)	(3,392)
99	235199 Customer Deposits	(548,498)	0	(548,498)	(548,498)	0	(548,498)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	5,446,643	0	5,446,643	5,446,643	0	5,446,643	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,238,364)	0	(1,238,364)	(1,238,364)	0	(1,238,364)	0	0	0
C-WKC	Working Capital	14,629,916	6,098,544	20,728,460	14,629,916	0	14,629,916	0	6,098,544	6,098,544
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,286,329	28,597,476	46,883,805	18,289,697	15,868,497	34,158,194	(3,368)	12,728,979	12,725,611
	NET RATE BASE	475,361,340	4,040,594	479,401,934	326,694,982	1,078,203	327,773,185	148,666,358	2,962,391	151,628,749

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	682,506	682,506										
	Hydro (ED-AN)	968,033	968,033										
	Other (ED-AN)	809,875	809,875										
Total Electric Production		2,460,414	2,460,414										
Electric Transmission													
	ED-AN	1,035,255	1,035,255										
Total Electric Transmission		1,035,255	1,035,255										
Electric Distribution													
	ED-AN	4,981	4,981										
	ED-ID	1,428,265	1,428,265										
	ED-WA	2,541,131	2,541,131										
Total Electric Distribution		3,974,377	3,974,377										
Gas Underground Storage													
1	GD-AN	65,588		65,588		65,588	65,588		46,259	46,259		19,329	19,329
	GD-OR	11,485			11,485								
Total Gas Underground Storage		77,073		65,588	11,485		65,588	65,588		46,259	46,259		19,329
Gas Distribution													
6	GD-AN	5,383		5,383		5,383	5,383		3,514	3,514		1,869	1,869
	GD-ID	443,028		443,028		443,028	443,028				443,028		443,028
	GD-WA	905,240		905,240		905,240	905,240	905,240		905,240			
	GD-OR	610,655			610,655								
Total Gas Distribution		1,964,306		1,353,651	610,655		1,348,268	5,383	1,353,651	905,240	3,514	908,754	443,028
General Plant													
	ED-AN	240,639	240,639										
	ED-ID	20,287	20,287										
	ED-WA	52,907	52,907										
7,4	CD-AA	1,611,150	1,133,089	329,400	148,661		329,400	329,400		231,525	231,525		97,875
9,4	CD-AN	82,942	64,536	18,406			18,406	18,406		12,937	12,937		5,469
9	CD-ID	29,184	22,708	6,476		6,476	6,476	6,476				6,476	6,476
9	CD-WA	25,443	19,797	5,646		5,646	5,646	5,646	5,646		5,646		
8,4	GD-AA	26,735		18,329	8,406		18,329	18,329		12,883	12,883		5,446
4	GD-AN	2,971		2,971			2,971	2,971		2,088	2,088		883
	GD-ID	2,309		2,309		2,309	2,309	2,309				2,309	2,309
	GD-WA	15,135		15,135		15,135	15,135	15,135	15,135		15,135		
	GD-OR	15,544			15,544								
Total General Plant		2,125,246	1,553,963	398,672	172,611		29,566	369,106	398,672	20,781	259,433	280,214	8,785
Total Depreciation Expense		11,636,671	9,024,009	1,817,911	794,751		1,377,834	440,077	1,817,911	926,021	309,206	1,235,227	451,813

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
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	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	65.280%	34.720%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	20,902	20,902												
Total Production/Transmission		97,435	97,435												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032	
9,4	CD-AN	810	631	179			179	179		126	126		53	53	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,733	13,700	5,277		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,014,695	1,416,895	411,904	185,896		411,904	411,904		289,515	289,515		122,389	122,389	
9,4	CD-AN	1,450	1,128	322			322	322		226	226		96	96	
9,4	CD-ID	1,550	1,206	344			344	344				344		344	
	ED-AN	145,792	145,792												
	ED-ID	0	0												
	ED-WA	54,032	54,032												
8,4	GD-AA	10,536		7,223	3,313		7,223	7,223		5,077	5,077		2,146	2,146	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,228,055	1,619,053	419,793	189,209		344	419,449	419,793		294,818	294,818	344	124,631	124,975
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
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												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,386,724	1,758,726	433,512	194,486		3,661	429,851	433,512	2,072	302,129	304,201	1,589	127,722	129,311

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 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(297,675,602)	(297,675,602)										
	Hydro (ED-AN)	(129,105,536)	(129,105,536)										
	Other (ED-AN)	(117,379,171)	(117,379,171)										
Total Electric Production		(544,160,309)	(544,160,309)										
Electric Transmission													
	ED-AN	(210,655,207)	(210,655,207)										
Total Electric Transmission		(210,655,207)	(210,655,207)										
Electric Distribution													
	ED-AN	(121,791)	(121,791)										
	ED-ID	(200,536,514)	(200,536,514)										
	ED-WA	(320,545,540)	(320,545,540)										
Total Electric Distribution		(521,203,845)	(521,203,845)										
Gas Underground Storage													
1	GD-AN	(15,147,468)	(15,147,468)		(15,147,468)	(15,147,468)		(10,683,509)	(10,683,509)		(4,463,959)	(4,463,959)	
	GD-OR	(983,392)		(983,392)									
Total Gas Underground Storage		(16,130,860)	(15,147,468)	(983,392)	(15,147,468)	(15,147,468)		(10,683,509)	(10,683,509)		(4,463,959)	(4,463,959)	
Gas Distribution													
6	GD-AN	(1,722,996)	(1,722,996)		(1,722,996)	(1,722,996)		(1,124,772)	(1,124,772)		(598,224)	(598,224)	
	GD-ID	(72,177,198)	(72,177,198)		(72,177,198)	(72,177,198)				(72,177,198)			(72,177,198)
	GD-WA	(138,139,573)	(138,139,573)		(138,139,573)	(138,139,573)	(138,139,573)						
	GD-OR	(105,763,461)		(105,763,461)									
Total Gas Distribution		(317,803,228)	(212,039,767)	(105,763,461)	(210,316,771)	(1,722,996)	(212,039,767)	(138,139,573)	(1,124,772)	(139,264,345)	(72,177,198)	(598,224)	(72,775,422)
General Plant													
	ED-AN	(47,860,144)	(47,860,144)										
	ED-ID	(9,577,036)	(9,577,036)										
	ED-WA	(18,677,949)	(18,677,949)										
7,4	CD-AA	(57,582,226)	(40,496,428)	(11,772,686)	(5,313,112)	(11,772,686)	(11,772,686)		(8,274,668)	(8,274,668)		(3,498,018)	(3,498,018)
9,4	CD-AN	(12,208,095)	(9,498,997)	(2,709,098)		(2,709,098)	(2,709,098)		(1,904,144)	(1,904,144)		(804,954)	(804,954)
9	CD-ID	(5,976,972)	(4,650,622)	(1,326,350)		(1,326,350)	(1,326,350)				(1,326,350)		(1,326,350)
9	CD-WA	(4,086,716)	(3,179,833)	(906,883)		(906,883)	(906,883)	(906,883)					
8,4	GD-AA	(2,353,330)		(1,613,396)	(739,934)	(1,613,396)	(1,613,396)		(1,134,008)	(1,134,008)		(479,388)	(479,388)
4	GD-AN	(2,772,346)		(2,772,346)		(2,772,346)	(2,772,346)		(1,948,599)	(1,948,599)		(823,747)	(823,747)
	GD-ID	(1,679,445)		(1,679,445)		(1,679,445)	(1,679,445)				(1,679,445)		(1,679,445)
	GD-WA	(6,184,220)		(6,184,220)		(6,184,220)	(6,184,220)	(6,184,220)					
	GD-OR	(4,942,855)		(4,942,855)									
Total General Plant		(173,901,334)	(133,941,009)	(28,964,424)	(10,995,901)	(10,096,898)	(18,867,526)	(28,964,424)	(7,091,103)	(13,261,419)	(20,352,522)	(3,005,795)	(5,606,107)
Total Accumulated Depreciation		(1,783,854,783)	(1,409,960,370)	(256,151,659)	(117,742,754)	(220,413,669)	(35,737,990)	(256,151,659)	(145,230,676)	(25,069,700)	(170,300,376)	(75,182,993)	(10,668,290)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
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	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	65.280%	34.720%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(10,868,421)	(10,868,421)											
Misc Intangible Plt (303000)	ED-AN	(1,563,418)	(1,563,418)											
Total Production/Transmission		(12,431,839)	(12,431,839)											
Distribution														
Franchises (302000)	ED-WA	(188,510)	(188,510)											
Misc Intangible Plt (303000)	ED-WA	(35,585)	(35,585)											
Total Distribution		(224,095)	(224,095)											
General Plant - 303000														
7,4	CD-AA	(2,384,397)	(1,676,899)	(487,490)	(220,008)		(487,490)	(487,490)		(342,642)	(342,642)		(144,848)	(144,848)
9,4	CD-AN	(94,741)	(73,717)	(21,024)			(21,024)	(21,024)		(14,777)	(14,777)		(6,247)	(6,247)
	GD-ID	(83,276)		(83,276)			(83,276)	(83,276)				(83,276)		(83,276)
	GD-WA	(186,111)		(186,111)			(186,111)	(186,111)	(186,111)		(186,111)			
	GD-OR	(87,005)			(87,005)									
Total General Plant - 303000		(2,835,530)	(1,750,616)	(777,901)	(307,013)	(269,387)	(508,514)	(777,901)	(186,111)	(357,419)	(543,530)	(83,276)	(151,095)	(234,371)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(48,124,928)	(33,845,299)	(9,839,142)	(4,440,487)		(9,651,756)	(9,651,756)		(6,783,930)	(6,783,930)		(2,867,826)	(2,867,826)
9,4	CD-AN	(48,602)	(37,816)	(10,786)			(10,786)	(10,786)		(7,581)	(7,581)		(3,205)	(3,205)
9	CD-ID	(67,686)	(52,666)	(15,020)		(15,020)		(15,020)				(15,020)		(15,020)
	ED-AN	(2,018,452)	(2,018,452)											
	ED-ID	0	0											
	ED-WA	(2,481,321)	(2,481,321)											
8,4	GD-AA	(416,888)		(285,810)	(131,078)		(285,810)	(285,810)		(200,887)	(200,887)		(84,923)	(84,923)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(53,157,877)	(38,435,554)	(10,150,758)	(4,571,565)	(15,020)	(9,948,352)	(9,963,372)	(6,992,398)	(6,992,398)	(6,992,398)	(15,020)	(2,955,954)	(2,970,974)
Gas Underground Storage														
1	GD-AN	(240,494)		(240,494)			(240,494)	(240,494)		(169,620)	(169,620)		(70,874)	(70,874)
Total Gas Underground Storage		(240,494)		(240,494)			(240,494)	(240,494)		(169,620)	(169,620)		(70,874)	(70,874)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0	0		0
9	CD-WA	0	0	0			0	0	0	0	0			
4	ED-AN	(86,920)	(86,920)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(86,920)	(86,920)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(68,976,755)	(52,929,024)	(11,169,153)	(4,878,578)	(284,407)	(10,697,360)	(10,981,767)	(186,111)	(7,519,437)	(7,705,548)	(98,296)	(3,177,923)	(3,276,219)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
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	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended October 31, 2017 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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	
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	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	
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	
		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	8,171,478	1,052,423	2,554,226	4,564,829	8,171,478	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	
99		GD-OR / AS	3,646,117	0	0	0	0	0	0	0	0	3,646,117	0	
8		GD-AA	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		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	
		TOTAL ACCOUNT	140,600,545	6,635,153	8,159,883	84,232,138	99,027,174	3,845,141	1,598,724	23,114,515	28,558,380	3,646,117	9,368,874	13,014,991
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,536,883	1,001,740	0	5,535,143	6,536,883	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	654,455	0	0	0	0	0	0	448,681	448,681	0	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	
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	
		TOTAL ACCOUNT	72,934,970	1,326,346	66,212	51,427,304	52,819,862	92,577	18,884	13,789,428	13,900,889	0	6,214,219	6,214,219
	392XXX	Transportation Equipment												
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	
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	
99		GD-OR / AS	4,115,188	0	0	0	0	0	0	0	0	4,115,188	0	
8		GD-AA	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	
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	
		TOTAL ACCOUNT	64,886,698	21,840,379	8,873,195	16,107,676	46,821,250	8,793,855	2,599,984	2,468,834	13,862,673	4,115,188	87,587	4,202,775

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

AVISTA UTILITIES
Gas-North 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	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
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0	48,630
8		GD-AA	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
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	0
		TOTAL ACCOUNT	4,959,584	116,242	136,397	3,588,526	3,841,165	118,329	34,804	916,656	1,069,789	48,630	48,630
	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	0
99		GD-WA / ID / AN	2,610,985	0	0	0	0	1,897,950	320,550	392,485	2,610,985	0	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	919,536
8		GD-AA	4,122,530	0	0	0	0	0	0	2,826,324	2,826,324	0	1,296,206
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
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
		TOTAL ACCOUNT	26,858,879	822,838	1,016,095	13,057,803	14,896,736	1,902,140	536,231	6,050,526	8,488,897	919,536	2,553,710
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	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
		TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0
	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	0
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0
99		GD-OR / AS	40,917	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
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0
		TOTAL ACCOUNT	1,997,530	211,886	27,043	1,305,669	1,544,598	15,117	4,928	308,436	328,481	40,917	83,534

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended October 31, 2017 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Gas-North 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
	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		
		TOTAL ACCOUNT	37,680,412	14,567,023	9,873,515	8,806,784	33,247,322	2,455,316	835,820	1,049,357	4,340,493	43,834	48,763	92,597
	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	
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	
99		GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	1,216,105	
8		GD-AA	1,071,812	0	0	0	0	0	0	734,813	734,813	0	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	
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	
		TOTAL ACCOUNT	131,799,203	13,465,501	9,461,251	87,413,633	110,340,385	1,114,352	1,331,843	12,895,031	15,341,226	1,216,105	4,901,487	6,117,592
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	2,367	
8		GD-AA	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	
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	
		TOTAL ACCOUNT	553,564	3,880	11,740	417,660	433,280	1,106	1,396	79,869	82,371	2,367	35,546	37,913
		TOTAL GENERAL PLANT	497,708,949	59,716,549	38,327,810	273,680,892	371,725,251	21,060,240	7,059,639	62,772,013	90,891,892	10,881,238	24,210,568	35,091,806

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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	0	426,123	0	
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	
		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	12,062,898	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	
		TOTAL ACCOUNT	88,865,381	3,408,358	74,450	62,113,998	65,596,806	0	21,233	16,021,861	16,043,094	0	7,225,481	7,225,481
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,080,926	0	0	2,870,034	2,870,034	0	0	834,345	834,345	0	376,547	376,547
	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	
8		CD-WA / ID / AN	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
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	13,720,035	0	0	9,649,026	9,649,026	0	0	2,805,061	2,805,061	0	1,265,948	1,265,948
		TOTAL	229,579,024	3,728,074	74,450	162,370,299	166,172,823	1,022,594	800,838	42,156,030	43,979,462	426,123	19,000,616	19,426,739

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
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RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****								
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total			
G-ALL	8	Gas North/Oregon 4-Factor		100.000%		0.000%											31.442%
G-ALL	9	Elec/Gas North 4-Factor		100.000%		77.808%											0.000%
G-ALL	99	Not Allocated		0.000%		0.000%											0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended October 31, 2017
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North 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	
TOTAL		70,996,304	31,677,223	3,184,011	105,857,538	56,366,388	25,578,679	14,629,916	6,098,544	3,184,011

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						