GAS RATE O For Twelve Mo	onths Ended October 31, 2017	Report ID: G-ROR-12E	ŀ	VISTA UTILITIES	
Ending Balance Ref/Basis Acce	ount Description		System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)				
	Adjustments				
	Adjusted Gas Net Operating Income	e (Loss)			
G-APL	Gas Net Adjusted Rate Base				
	RATE OF RETURN				

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.

		RATIONS PERCENTAGES	Report ID: G-ALL-12E		AVIS	TA UTILITIES
For Twel	ve Months E	Ended October 31, 2017	G-ALL-12E			
Ending E	Balance Bas					
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015			
2	Input	Number of Customers Percent	10-01-2017 thru 10-31-2017			
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 10-31-2017			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31-2016			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	11-01-2016 thru 10-31-2017			

GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2017 Ending Balance Basis	G-ALL-12E			ISTA UTILITIES	
Input Elec/Gas North/Oregon 4-Factor O Direct O & M Accts 500 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Adjustments Total Percentage Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AA) Total Percentages	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas

RESULTS OF OPERA GAS ALLOCATION PE For Twelve Months End Ending Balance Basis	RCENTAGES	Report ID: G-ALL-12E		AV	ISTA UTILITIES	
T F F F F	Gas North/Oregon 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Direct O & M Accts 901 - 905 Utility 9 Only Fotal Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Fotal Percentage Number of Customers at Percentage Net Direct Plant Percentage	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
0 6	Average (GD AA)					

RESULTS OF OP	ERATIONS	Report ID: AVISTA UTILITIES						
	N PERCENTAGES	G-ALL-12E						
	s Ended October 31, 2017							
Ending Balance B								
Input	Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas		
	Adjustments							
	Total							
	Percentage							
	Direct Labor Accts 580 - 894							
	Direct Labor Accts 901 - 935							
	Total							
	Percentage							
	Number of Customers at							
	Percentage							
	Net Direct Plant							
	Percentage							
	Total Percentages							
9	Average (CD AN/ID/WA)							
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016						
	Actual Annual Throughput	01-01-2016 thru 12-31-2016						
10	Percent							
	Book Depreciation	11-01-2016 thru 10-31-2017						
11	Percent							
10	Net Gas Plant (before DFIT)	10-01-2017 thru 10-31-2017						
12	Percent							
G-PL		10-01-2017 thru 10-31-2017						
13	Percent							
	Net Allocated Schedule M's	11-01-2016 thru 10-31-2017						
14	Percent							
99 Input	Not Allocated							

RESULT	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILII	ΓIES					
GAS OP	ERATING	STATEMENT	G-OPS-12E									
For Twel	ve Months	Ended October 31, 2017										
	alance Bas			***********	SYSTEM ******	******	********* N	ASHINGTON ***	*****	***********	* IDAHO ********	*****
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		·										
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue	I									
		TOTAL SALES TO ULTIMATE CU	STOMERS									
		OTHER OPERATING REVENUES	3:									
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
4	495XXX											
99	496100	Provision for Rate Refund										
		TOTAL OTHER OPERATING REV	/ENUES									
		TOTAL GAS REVENUES										
			I									
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transacti	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp	penses									
		TOTAL PRODUCTION EXPENSE										
		UNDERGROUND STORAGE EXP	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1		Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER EXP									
G-DEPX		Depreciation Expense-Undergroun	nd Storage									
G-AMTX		Amortization Expense-Undergroun	-									
G-OTX		Taxes Other Than FIT	a eterage									
2 017		TOTAL UG STORAGE DEPR/AM	RT/NON-FIT T									
			/									

RESULTS OF OPERATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPERATING STATEMENT	G-OPS-12E									
For Twelve Months Ended October 31, 2017										
Ending Balance Basis		**********	SYSTEM *****	*****	****** W	ASHINGTON **	*****	***********	* IDAHO ********	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORA	GE EXPENSES	-								

RESULTS	OF OPEI	RATIONS	Report ID:		AVI	STA UTILIT	TIES					
GAS OPE	RATING S	STATEMENT	G-OPS-12E									
		Ended October 31, 2017										
Ending Ba				***********	SYSTEM ******	******	***** W	ASHINGTON ***		***********	* IDAHO ********	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3 3 3 3 3 3 3 3	870000 871000 874000 875000 876000 877000 878000	DISTRIBUTION EXPENSES: OPERATION Supervision & Engineering Distribution Load Dispatching Mains & Services Expenses Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria Measuring & Reg Sta Exp-City Gat Meter & House Regulator Expense	ll e									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
3 3 3 3 3 3 3 3 3	885000 887000 889000 890000 891000 892000 893000 893000	MAINTENANCE Supervision & Engineering Mains Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria Measuring & Reg Sta Exp-City Gat Services Meters & House Regulators Other Equipment TOTAL DISTRIBUTION OPERATION	ll e									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	S									

RESULT	S OF OPEI	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING S	STATEMENT	G-OPS-12E									
For Twelv	ve Months	Ended October 31, 2017										
Ending B	alance Bas	sis		***********	SYSTEM ******	******	****** W	ASHINGTON **	*****	***********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPEN	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	Customer Records & Collection Ex	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS	EXPENSES									
		CUSTOMER SERVICE & INFO EX	PENSES:									
G-908	908XXX	Customer Assistance Expenses										
2	909000	Advertising										
2	910000	Misc Customer Service & Info Exp										
		TOTAL CUSTOMER SERVICE & I	NFO EXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
		TOTAL SALES EXPENSES										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILITI	ES					
GAS OP	ERATING	STATEMENT	G-OPS-12E									
For Twel	ve Months	Ended October 31, 2017										
Ending B	alance Bas	sis		***********	SYSTEM ******	*****	********** N	ASHINGTON ***	******	***********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL E	EXPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - Co	redit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	Injuries and Damages										
4	926XXX	Employee Pensions and Benefits										
4	928000	Regulatory Commission Expenses										
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant	-									
		TOTAL ADMIN & GEN OPERATII	NG EXP									
		Depreciation Expense-General Pla	ant									
G-DEPX G-AMTX		Amortization Expense - General Pla										
G-AMTX		Amortization Expense - Misc IT In										
G-AMTX		Amortization Expense-General Pla	•									
-	407025	-										
99 99		WA GRC Jackson Prairie O&M De	elenal									
	407229	Idaho Earnings Test Amortization DSIT Amortization - ID										
99	407335											
99	407368	Project Compass Amortization										
99	407414	Regulatory Credits-Deferral-FISE										
99	407425	WA GRC Jackson Prairie Deferra	1									
99	407436	MDM System										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-F	-II TAXES									
		TOTAL ADMIN & GENERAL EXP										
			-									
		TOTAL EXPENSES BEFORE FIT	- -									
		NET OPERATING INCOME (LOS	S) BEFORE FIT									
G-FIT G-FIT G-FIT		FEDERAL INCOME TAX DEFERRED FEDERAL INCOME AMORTIZED INVESTMENT TAX GAS NET OPERATING INCOME	CREDIT									

RESULTS OF OPERAT	FIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPERATING STA	TEMENT	G-OPS-12E									
For Twelve Months End	led October 31, 2017										
Ending Balance Basis			***********	SYSTEM ******	******	********* W	ASHINGTON *	*******	**********	* IDAHO ********	******
Ref/Basis Account De	escription		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS											
G-ALL 1 Sy	vstem Contract Demand										
G-ALL 2 Nu	umber of Customers										
G-ALL 3 Dir	rect Distribution Operating Expen	se									
G-ALL 4 Ju	risdictional 4-Factor Ratio										
G-ALL 10 Ac	tual Annual Throughput										
0 ALL 00 AL											

RESULTS	OF OPEF	RATIONS	Report ID:		AVIS	STA UTILIT	ΓIES					
GAS ALLC	OCATION	OF OTHER REVENUE	G-495-12E									
For Twelve	e Months I	Ended October 31, 2017										
Ending Bal	lance Bas	is		********	SYSTEM ********	******	****** W/	ASHINGTON *	*****	*********	* IDAHO ******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELL	ANEOU									
4	495028	DEFERRED EXCHANGE RESERV	/ATION									
4	495100	ENTITLEMENT PENALTIES										
4	495280	OTHER GAS REV-DECOUPLING	MECHA									
99	495311	CONTRA DECOUPLING DEFFER	AL									
4	495328	RESIDENTIAL DECOUPLING DEF	ERRE									
4	495329	AMORTIZATION RES DECOUPLI	NG DE									
4	495338	NON-RES DECOUPLING DEFER	RED RE									
4	495339	AMORTIZATION NON-RES DECC	UPLIN									
4	495600	OTHER GAS REVENUE-DSM LOS	ST MAR									
4	495680	OTHER GAS REVENUE-MARGIN	REDUC									
4	495711	OTHER GAS REVENUE-GLENDA	LE SYS									
4	495780	OTHER GAS REVENUE-PPP REC	OVERY									
4	495900	GAS CUSTOMERS-OTHER GAS	REVENU									
		TOTAL PURCHASED GAS COST	S									
ALLOCATI	ION RATI	OS:										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

		PERATIONS	Report ID:		AV	ISTA UTILII	TIES					
		F PURCHASED GAS COSTS	G-804-12E									
		ns Ended October 31, 2017										
	Balance E				SYSTEM ******			ASHINGTON ***			* IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut Offset									
6	804730	Gas Costs - Intracompany LD0	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	OSTS									
	ATION RA											
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										
O ALL	00											

	LTS OF OPERATIONS	Report ID:		AV	ISTA UTILIT	IES					
	CATION OF ACCOUNT 908 velve Months Ended October 31, 2017	G-908-12E									
	g Balance Basis		********	* SYSTEM *****	*****	****** W	ASHINGTON *	*****	**********	* IDAHO ******	******
	Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Expe	nse Offset									
99	908610 Limited Income Tax Refund Prog	ram									
99	908690 Schedule 91 Amortization include	ed in Unbilled									
99	908990 DSM Amortization										
	Total Account 908	-									
ALLOC G-ALL G-ALL											

INTERES	S OF OPERATIONS T DEDUCTION FOR FITGAS NORTH ve Months Ended October 31, 2017 alance Basis	Report ID: G-INT-12E	β	VISTA UTILITIES	
Ref/Basis			System	Washington	Idaho
1 2	Debt Capital Structure - Debt Ratio Cost of Debt Total Cost of Debt				
G-APL	Total Weighted Cost Net Rate Base Interest Deduction for FIT Calculation				

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

FEDERAL INC	OPERATIONS COME TAXESGAS	Report ID: G-FIT-12E	A۱	/ISTA UTILITIES	
	onths Ended October 31, 2017				
Ending Balance Ref/Basis	Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating	g Income:			
G-OPS	Operating & Maintenance Exper	ise			
G-OPS	Book Deprec/Amort and Reg An	nortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before F	ПТ			
G-INT	Less: Interest Expense				
G-SCM	Schedule M Adjustments Taxable Net Operating Income				
	Tax Rate				
	Total Federal Income Tax				
G-DTE	Deferred FIT				
99 4114	100 Amortized Investment Tax Credi Total FIT/Deferred FIT & ITC	t			
ALLOCATION G-ALL 99					

RESULTS OF OPERATIONS Report ID: GAS SCHEDULE M ITEMS G-SCM-12E					AVI	STA UTILITII	ES					
		-	G-SCM-12E									
For Twelve Mor	ths Ended	October 31, 2017										
Ending Balance					* SYSTEM ******			ASHINGTON ****			** IDAHO ********	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	ation									
12	997001		ruction									
2		Injuries and Damages										
12		Salvage										
4		FAS106 Current Retiree Med	ical Accrual									
6		DSM Book Amortization										
99		Deferred Gas Credit and Ref	unds									
4		Airplane Lease Payments										
12		Redemption Expense Amortia										
4		FAS87 Current Pension Accr										
4		FAS 106 Post Retirement Be	nefits									
99		Decoupling Mechanism										
12		Interest Rate Swaps										
4		DSM Tariff Rider										
12	997048											
11		Tax Depreciation										
1		Deferred Gas Exchange										
4		Gain on Sale of Office Buildin										
99		Amortization of Unbilled Reve	enue Add-Ins									
99		DSIT Amortization - ID										
11	997080	Book Transportation Deprecia	ation									
4		Deferred Compensation										
4		Meal Disallowances										
4		Paid Time Off										
2		Customer Uncollectibles										
99		Provision for Rate Refund										
12	997101	Repairs 481 (a)										
12		Amort Idaho Earnings Test (2	254229)									
99		Def Project Compass										
99		WA Nat Gas Line Extension										
99	997107	MDM System										
		TOTAL SCHEDULE M ADJU	JSTMENTS									
ALLOCATION F												
G-ALL	1	Contract System Demand										
G-ALL	2	Number of Customers										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	11	Book Depreciation										
G-ALL	12	Net Gas Plant (before DFIT)										
G-ALL	99	Not Allocated										

RESULTS	S OF OPE	RATIONS	Report ID:	7	AVIS	STA UTILITIES	
DEFERR	ED INCO	ME TAX EXPENSEGAS	G-DTE-12E				
For Twelv	e Months	Ended October 31, 2017					
Ending Ba	alance Ba	sis					
Ref/Basis	Account	Description			System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expension	se - Allocated				
99		Deferred Federal Income Tax Exp					
		SUBTOTAL					
14	411100	Deferred Federal Income Tax Expension	se - Allocated				
99	411100	Deferred Federal Income Tax Exp					
		SUBTOTAL					
		Total Deferred Federal Income Tax	Expense				
ALLOCAT	TION RAT	IOS:					
G-ALL	14	Net Allocated Schedule M's					
G-ALL	99	Not Allocated					

RESULT	S OF OPEF	RATIONS	Report ID:			A۱	/ISTA UTILITIES					
TAXES C	THER TH	AN FEDERAL INCOME TAX	G-OTX-12E									
For Twelv	ve Months I	Ended October 31, 2017										
Ending B	alance Bas	is		***************** S'	YSTEM *******	****	******* WASI	HINGTON ****	*****	***************** IDA	AHO **********	**
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE										
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND										
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	al Tax									
99	408170	R&P Property Tax - Distribut	tion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	АХ									
		TOTAL TAXES OTHER THA	N FIT									
ALLOCA	TION RATI	OS:										
G-ALL												

RESULTS	OF OPERA	TIONS	Report ID:			A١	/ISTA UTILITI	ES				
GAS UTILI			G-PLT-12E									
For Twelve	Months End	ded October 31, 2017										
Ending Bala				**********	* SYSTEM ******	*****	******* W	ASHINGTON ***	*****	********	** IDAHO *******	****
Ref/Basis		Description	<u>. </u>	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	0)									
4	3031XX	Misc Intangible IT Plant (303	1XX)									
		TOTAL INTANGIBLE PLAN	T									
		UNDERGROUND STORAG	E PLANT:									
1		Land & Land Rights										
1		Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme										
1	355000	Measuring & Regulating Equ	lipment									
1	356000	Purification Equipment										
1	357000	Other Equipment	-									
		TOTAL UNDERGROUND S	TORAGE PLAN									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Eq										
6	379000	Measuring & Reg Station Eq	uip-City Gate									
6	380000	Services										
6	381000	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installation										
6	385000	Industrial Measuring & Reg S	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA										
		GENERAL PLANT										
Л	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	390777 391XXX	Office Furniture & Equipmen	t									
4	391XXX											
4	392777	Stores Equipment										
4	393000 394000	Tools, Shop & Garage Equip	ment									
4	000	Tools, onop & Galage Equip	mont									

RESULTS (OF OPERA	TIONS	Report ID:			A	VISTA UTILITI	IES				
GAS UTILI	TY PLANT		G-PLT-12E									
For Twelve	Months End	ded October 31, 2017										
Ending Bala	ance Basis			*********	* SYSTEM ******	******	******* W	ASHINGTON ***	*****	********	** IDAHO ********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment										
4	396XXX	Power Operated Equipment										
4	397XXX	Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
		TOTAL PLANT IN SERVICE	≣ .									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DI										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED A	1XX 200									
		TOTAL ACCUMULATED DI	EPR/AMORT									
		NET GAS UTILITY PLANT be	efore DFIT									
12 4, 12 4 12	282900 282900 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (2829 ADFIT - Common Plant (2837 ADFIT - Gas portion of Bond TOTAL ACCUMULATED DI	900 from C-DT 750 from C-DT Redemptions									
		NET GAS UTILITY PLANT										
ALLOCATIO	ON RATIOS	6:										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	12	Net Gas Plant (before DFIT)										
		. ,										

	RESULTS OF OPERATIONS ADJUSTMENTS TO NET GAS UTILITY PLANT		Report ID: G-APL-12E			A۷	ISTA UTILITIES	6				
For Twe	ve Month	is Ended October 31, 2017										
Ending E	Balance B	asis		*********	* SYSTEM *******	*****	********* WA	ASHINGTON *****	*****	**********	** IDAHO ********	****
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE										
		OTHER ADJUSTMENTS:										
4	253850	Gain on Sale of General Office E	Bldg									
4		DFIT - Gain on Sale of General	-									
1	117100	Gas Stored - Recoverable Base	Gas									
1	164100	Gas InventoryJackson Prairie										
4	252000	Customer Advances										
99	235199	Customer Deposits										
99	182302	WA Excess Nat Gas Line Exten	sion									
99	283302	DFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENT	S									
		NET RATE BASE										
ALLOCA	TION RA	TIOS:										
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

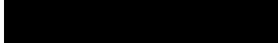
RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** GAS-NORTH ******** Direct Allocated	Total	******* W	ASHINGTON *******	* Total	******* Direct	* IDAHO ******* Allocated	Total
Electric Pro		l otal	to Elocato			Dirott Airotatoa	lotal	Billoot	Anooatou	Total	Billoot	Allobatou	Total
	Steam (ED-AN)												
	Hydro (ED-AN)												
	Other (ED-AN)	_											
Total Electri	ic Production												
Electric Tra	nsmission ED-AN												
Total Electri	ic Transmission	-											
Electric Dist	tribution												
	ED-AN												
	ED-ID												
	ED-WA												
Total Electri	ic Distribution												
Goo Undorg	round Storage												
das onderg	GD-AN												
	GD-OR												
Total Gas U	nderground Stora	-											
	J												
Gas Distrib	ution												
6	GD-AN												
	GD-ID												
	GD-WA												
-	GD-OR	-											
Total Gas D	istribution												
General Pla	nt												
General i la	ED-AN												
	ED-ID												
	ED-WA												
7,4	CD-AA												
9,4	CD-AN												
9	CD-ID												
9	CD-WA												
8,4	GD-AA												
4	GD-AN												
	GD-ID												
	GD-WA GD-OR												
Total Gener	-												
Total Depre	ciation Expense												
Allocation R	Ratios:												
Service -			Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2			Washington			Idaho Print Date-Time: 2/6/20	018 8:56 AM

RESULTS	OF OPERATIONS	Report ID:
GAS-NOR	G-DEPX-12E	
For Twelve	Months Ended October 31, 2017	
Ending Bal	lance Basis	
7	Elec/Gas North/Oregon 4-Factor	
8	Gas North/Oregon 4-Factor	
9	Elec/Gas North 4-Factor	

AVISTA UTILITIES

- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio
- 6 Actual Therms Purchased



RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Assigned or Assigned or Assigned or

offeat Total to Electric to Gas-North Direct Allocated Total Direct Allocated Direct		System Allocated Allocated Allocated ******** GAS-NORTH *******		*****	******* WASHIN	GTON *******	******** IDAHO *******				
Francises (20200) Meterizationalizati	Ref/Basis			tric to Gas-North					Direct	Allocated	Total
Misc Intrangible PII (203000) ED-AN Introduction/Transmission ED-AN Misc Intrangible PII (303000) ED-AN Misc Intrangible PII (303000) ED-AN All Distribution ED-AN all Obstribution ED-AN all Distribution ED-AN all Obstribution ED-AN bit ED-AN bit ED-AN bit ED-AN all Miscellaneous IT Intangible Plant - 3031XE ED-AN all Obstribution ED-AN all Obst	Production/Transmission										
Itel Production/Transmission Itel Link Franchises (302000) ED-WA Mice Intangible Plt (303000) ED-WA Itel Distribution ED-WA Itel Distribution ED-WA 9.4 CD-AA GB-DA GD-DA Itel Distribution GD-VA Itel Distribution											
Tranchises (30200) ED-WA Misc Intangible PII (303000) ED-WA 7.4 CD-AA 9.4 CD-AA 6D-ID GD-ID 6D-ID GD-ID 6D-ID GD-ID 8.4 CD-AA 9.4 CD-AA 9.4 CD-AA 6D-ID GD-ID 6D-ID GD-ID 6D-AC ED-AC 9.4 CD-AA 6D-OR CD-AA 6D-OR CD-AA 1 doss Underground Storage GD-AA 1 dos Underground Storage		ED-AN									
Franchises (3000) Mise (Hangleb)e PI(30000) ED-WA ED-WA al Distribution CD-AN GD-DA GD-DA GD-DA GD-DA GD-DA CD-AN GD-DA al Goneral Plant - 303000' CD-AN GD-DA CD-AN GD-DA seclenaneous IT intangible Plant - 303000' GD-AN GD-DA seclenaneous IT intangible Plant - 303000' GD-AN GD-DA seclenaneous IT intangible Plant - 303000' GD-AN seclenaneous IT intangible Plant - 303000' GD-AN seclenaneous IT intangible Plant - 303000' GD-AN seclenaneous IT intangible Plant - 30300' GD-AN seclenaneous IT intangible Plant - 30300' GD-AN seclenaneous IT intangible Plant - 3030' GD-AN	Total Production/Transmission										
Franchises (3000) Mise (Hangleb)e PI(30000) ED-WA ED-WA al Distribution CD-AN GD-DA GD-DA GD-DA GD-DA GD-DA CD-AN GD-DA al Goneral Plant - 303000' CD-AN GD-DA CD-AN GD-DA seclenaneous IT intangible Plant - 303000' GD-AN GD-DA seclenaneous IT intangible Plant - 303000' GD-AN GD-DA seclenaneous IT intangible Plant - 303000' GD-AN seclenaneous IT intangible Plant - 303000' GD-AN seclenaneous IT intangible Plant - 303000' GD-AN seclenaneous IT intangible Plant - 30300' GD-AN seclenaneous IT intangible Plant - 30300' GD-AN seclenaneous IT intangible Plant - 3030' GD-AN											
Misc Intangible Pit (303000 ED-WA Ial Distribution neral Piant - 303000 7.4 CD-AA 9.4 CD-JAN GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA 9.4 CD-AN 8.4 GD-AN 4 CD-AN 4 CD-AN 4 CD-AN 1 GD-WA 1 GD-WA <td></td>											
ala Distribution neral Plant - 303000 7.4 CD-AA g.4 CD-DA GD-UD GD-UDA GD-UDA GD-VAA al General Plant - 303000 GD-VAA al General Plant - 303000 GD-VAA scellaneous IT Intangible Plant - 303000 GD-VAA 9.4 CD-AA 9.4 CD-AA 9.4 CD-AA 9.4 CD-AA 9.4 CD-AA 6.0 GD-VA 8.4 CD-AA 4 CD-AA 4 GD-AA 4 GD-AA<											
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9,4 CD-AN GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa Stolenoous IT Intangible Plant - 303000 CD-Ma 9,4 CD-AN 9,4 CD-AN 9,4 CD-AN 9,4 CD-AN ED-AN ED-AN ED-Wa ED-AN ED-Wa ED-AN Stoleground Storage GD-AN 1 GD-AN	General Plant - 303000										
9,4 CD-AN GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa GD-Wa CD-Wa Stolenoous IT Intangible Plant - 303000 CD-Ma 9,4 CD-AN 9,4 CD-AN 9,4 CD-AN 9,4 CD-AN ED-AN ED-AN ED-Wa ED-AN ED-Wa ED-AN Stoleground Storage GD-AN 1 GD-AN		CD-AA									
G-D.D G-D.W G-D.W al General Plant - 303000 scellaneous IT Intangible Plant - 3031XX 7,4 CD-AN 9,4 CD-AN 9,4 CD-D ED-UN 8,4 GD-AN 4 GD-AN 4 GD-AN 4 GD-AN 1 GD-AN											
GD-OR al General Plant - 303000 scellaneous IT Intangible Plant - 3031XX 7.4 CD-AN 9.4 CD-AN 9.4 CD-AN 9.4 CD-AN ED-IVA ED-IVA 8.4 GD-AN 0.4 GD-AN 0.5 GD-AN 1 GD-AN		GD-ID									
at General Plant - 303000 scellaneous IT Intangible Plant - 3031XC 7.4 CD-AN 9.4 CD-AN 9.4 CD-AN 8.4 CD-AN 8.4 GD-AN 8.4 GD-AN 6.0 CD-AN 8.4 GD-AN 6.0 CD-AN 7.4 CD-AN 1 CD-AN 7.4 CD-AN 7.4 CD-AN											
scelaneous IT Intangible Plant - 3031XX 7.4 CD-AA 9.4 CD-ID 9.4 CD-ID ED-AN ED-ID ED-WA A 8.4 GD-AA 9.4 GD-AN ED-WA A 8.4 GD-AN GD-OR GD-AN A GD-AN A GD-AN A GD-AN A GD-AN Bal Miscellaneous IT Intangible Plant - 3031XX s Underground Storage A 1 GD-AN ad Gas Underground Storage A 7.4 CD-AA 4 ED-AN		GD-OR									
7.4 CD-AA 9.4 CD-AN 9.4 CD-AN 8.4 ED-UA 4 GD-AN 6.7 GD-AN 6.8.4 GD-AN 6.9 GD-AN 1 GD-AN 7.4 CD-AN	Total General Plant - 303000										
7.4 CD-AA 9.4 CD-AN 9.4 CD-AN 8.4 ED-UA 4 GD-AN 6.7 GD-AN 6.8.4 GD-AN 6.9 GD-AN 1 GD-AN 7.4 CD-AN	Miscellaneous IT Intangible Plant - 303	1XX									
9,4 CD-AN 9,4 CD-ID ED-AN ED-ID ED-ID ED-WA 8,4 GD-AN 4 GD-OR 6D-OR ED-ID a Miscellaneous IT Intangible Plant - 3031XX s Underground Storage CD-AN 1 GD-AN 4 GD-AN 7.4 CD-AN 4 ED-AN											
9,4 CD-ID ED-AN ED-AN ED-UA ED-WA 8,4 GD-AN 4 GD-AN 6D-AN GD-AN (BD-AN) GD-AN (AD-AN) GD-AN (AD-AN) ED-AN											
ED-AN ED-ID ED-WA 8.4 GD-AA 4 GD-AN GD-OR al Miscellaneous IT Intangible Plant - 3031XX s Underground Storage 1 GD-AN tal Gas Underground Storage 7.4 GD-AN 4 ED-AN											
ED-ID ED-WA 8.4 GD-AA 4 GD-AA 6 D-AN 6 D-OR 1 GD-AR 1 GD-AR 1 GD-AN 1 GD-AN 1 GD-AN 1 GD-AN 1 GD-AN 4 GD-AN 1 GD-AN	- /										
ED-WA 8,4 GD-AA 4 GD-AN GD-OR al Miscellaneous IT Intangible Plant - 3031XX s Underground Storage 1 GD-AN 1 GD-AN Al Gas Underground Storage 7,4 CD-AA 4 ED-AN											
4 GD-AN GD-OR at I Miscellaneous IT Intangible Plant - 3031XX s Underground Storage 1 GD-AN at Gas Underground Storage neral Plant - 390200, 396200 7,4 CD-AA 4 ED-AN											
4 GD-AN GD-OR at I Miscellaneous IT Intangible Plant - 3031XX s Underground Storage 1 GD-AN at Gas Underground Storage neral Plant - 390200, 396200 7,4 CD-AA 4 ED-AN	8,4	GD-AA									
al Miscellaneous IT Intangible Plant - 3031XX s Underground Storage 1 GD-AN tal Gas Underground Storage neral Plant - 390200, 396200 7,4 CD-AA 4 ED-AN											
s Underground Storage 1 GD-AN tal Gas Underground Storage neral Plant - 390200, 396200 7,4 CD-AA 4 ED-AN		GD-OR									
1 GD-AN tal Gas Underground Storage	Total Miscellaneous IT Intangible Plant	- 3031XX									
1 GD-AN tal Gas Underground Storage											
neral Plant - 390200, 396200 7,4 CD-AA 4 ED-AN											
neral Plant - 390200, 396200 7,4 CD-AA 4 ED-AN		GD-AN									
7,4 CD-AA 4 ED-AN	Total Gas Underground Storage										
4 ED-AN	General Plant - 390200, 396200										
4 ED-AN	7,4	CD-AA									
GD-OR		ED-AN									
		GD-OR									
al General Plant- 390200, 396200	Total General Plant- 390200, 396200										
al Amortization Expense	Total Amortization Expense										
ocation Ratios:	Allocation Ratios:										

Service -

- 7 Elec/Gas North/Oregon 4-Factor
- 8 Gas North/Oregon 4-Factor
- 9 Elec/Gas North 4-Factor

Gas-South

Electric

Gas-North

1	System Contract Demand
4	Jurisdictional 4-Factor Rat

Jurisdiction -

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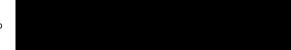
Idaho

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated	******** GAS-NORTH ******** Direct Allocated	Total	****** W Direct	ASHINGTON ******	** Total	******* Direct	* IDAHO ******* Allocated	Total
Electric Production	Total		to Gas-North	to Gas-South	Direct Anocated	TOLAI	Direct	Anocated	Total	Direct	Anocateu	TOtal
Steam (ED-AN)												
Hydro (ED-AN)												
Other (ED-AN)												
Total Electric Production												
Electric Transmission												
ED-AN												
Total Electric Transmission												
Electric Distribution												
ED-AN												
ED-ID												
ED-WA												
Total Electric Distribution												
Gas Underground Storage												
1 GD-AN												
GD-OR												
Total Gas Underground Stora												
Gas Distribution												
6 GD-AN												
GD-ID												
GD-WA												
GD-OR												
Total Gas Distribution												
General Plant												
ED-AN												
ED-ID												
ED-WA 7.4 CD-AA												
7,4 CD-AA 9,4 CD-AN												
9 CD-ID												
9 CD-WA												
8,4 GD-AA												
4 GD-AN												
GD-ID												
GD-WA												
GD-OR												
Total General Plant												
Total Accumulated Depreciati												
Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2			Washington			Idaho Print Date-Time: 2/6/201	8 8:56 AM

RESULTS	OF OPERATIONS	Report ID:
GAS-NOR	TH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve	Months Ended October 31, 2017	
Ending Bal	ance Basis	
7	Elec/Gas North/Oregon 4-Factor	
8	Gas North/Oregon 4-Factor	

9 Elec/Gas North 4-Factor

- AVISTA UTILITIES
- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio
- 6 Actual Therms Purchased



RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED AMO For Twelve Months Ended October 3 Ending Balance Basis		Report ID: G-AAMT-12E		A	VISTA UTILII	TIES							
Ref/Basis	Systen Total		Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** 0 Direct	AS-NORTH ***** Allocated	*** Total	******* W Direct	ASHINGTON *** Allocated	***** Total	****** Direct	** IDAHO ******* Allocated	Total
Production/Transmission	Total		to Cas-North	to Cas-South	Direct	Anocated	Total	Direct	Allocated	Total	Direct	Anocated	Total
Franchises (302000)	ED-AN												
Misc Intangible Plt (3030	000 ED-AN												
Total Production/Transmission													
Distribution													
Franchises (302000)	ED-WA												
Misc Intangible Plt (3030	000 ED-WA												
Total Distribution													
General Plant - 303000													
7,4	CD-AA												
9,4	CD-AN												
-,-	GD-ID												
	GD-WA												
	GD-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant -	3031XX												
7,4	CD-AA												
9,4	CD-AN												
9	CD-ID												
	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN GD-OR												
Total Miscellaneous IT Intangible F													
Gas Underground Storage	GD-AN												
Total Gas Underground Storage	GD-AN												
Total Cas onderground otorage													
General Plant - 390200, 396200													
7,4	CD-AA												
9	CD-ID												
9	CD-WA												
4	ED-AN												
	ED-WA GD-WA												
	GD-OR												
Total General Plant - 390200, 39620													
Total Accumulated Amortization													
Allocation Ratios: Service -		Electric	Gas-North	Gas-South	.h	urisdiction -			Washington			Idaho	
		Electric											
					Deere 1 of 0							Data Tima, 2///20	10 0 E/ AM

RESULT	S OF OPERATIONS	Report ID:
GAS-NO	RTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelv	ve Months Ended October 31, 2017	
Ending B	alance Basis	
7	Elec/Gas North/Oregon 4-Factor	
8	Gas North/Oregon 4-Factor	
9	Elec/Gas North 4-Factor	

AVISTA UTILITIES

- 1 System Contract Demand
- 4 Jurisdictional 4-Factor Ratio

COMM	TS OF OPERATIONS ON GENERAL PLANT elve Months Ended October 31, 2017	Report ID: C-GPL-12E											
	Balance Basis			G	as-North Copy								
2.10.19			***********	***** ELECTRI	C **********************	*****	***********	***** GAS NOR	TH ***************	****** **	*************** OR	EGON GAS *****	*****
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	390XXX Structures & Improvements												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
5	TOTAL ACCOUNT												
	101/12/10000111												
	391XXX Office Furniture & Equipme												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	202XXX Transportation Equipment												
00	392XXX Transportation Equipment ED-WA / ID / AN												
99 99													
	GD-WA / ID / AN												
99 8	GD-OR / AS GD-AA												
8 7	CD-AA												
9	CD-AA CD-WA / ID / AN												
э	TOTAL ACCOUNT												

	TS OF OPERATIONS ON GENERAL PLANT	Report ID: C-GPL-12E		A١	/ISTA UTILITIES								
	elve Months Ended October 31, 2017	0 01 2 122		G	as-North Copy								
	Balance Basis												
			**********	***** ELECTRIC	***************************************	****	**********	***** GAS NOR	TH ****************	******* **	***************** OR	EGON GAS *****	*****
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
00	393000 Stores Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8 7	GD-AA CD-AA												
9													
	TOTAL ACCOUNT												
	394000 Tools, Shop, & Garage Equ												
99	ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	394100 Electric Charging Stations												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	395000 Laboratory Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

COMMO For Twe	RESULTS OF OPERATIONS Report ID: COMMON GENERAL PLANT C-GPL-12E For Twelve Months Ended October 31, 2017 Ending Balance Basis				AVISTA UTILITIES Gas-North Copy CHARACTERIC ************************************										
		t Description	Total	Direct-WA	***** ELECTRIC Direct-ID	C ************************************	Total	Direct-WA	***** GAS NOR Direct-ID	TH ************************************	Total	Direct-OR	EGON GAS ***** Allocated	Total	
99 99 99 8 7 9		K Power Operated Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	_												
99 99 99 8 7 9	397XX)	Communication Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT	_												
99 99 99 8 7 9	398000	Miscellaneous Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT	-												
ALLOC/ G-ALL G-ALL G-ALL G-ALL	ATION R. 7 8 9 99		ot .												

RESULTS C			Report ID:		A	VISTA UTILITIES								
COMMON I			C-IPL-12E											
		ded October 31, 2017			G	ias-North Copy								
Ending Bala	nce Basis													
						***************				*****			EGON GAS*****	
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMai												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT	-											
	202440	Miss Intensible Diant DC												
00	303110	Misc Intangible PlantPC												
99 99		ED-WA / ID / AN GD-WA / ID / AN												
99 99		GD-OR / AS												
8 7		GD-AA CD-AA												
8		CD-WA / ID / AN												
0		TOTAL ACCOUNT	-											
		TOTAL ACCOUNT	-											
	303115	Misc Intangible PlantPC												
99	000110	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT	-											
	303120	Misc Intangible PlantSof												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		TOTAL												

ALLOCATION RATIOS:

G-ALL 7 Elec/Gas North/Oregon 4-Factor

RESULTS OF	F OPERA	TIONS	Report ID:		A	/ISTA UTILITIES										
COMMON INT			C-IPL-12E													
or Twelve Mo	lonths En	nded October 31, 2017			G	as-North Copy										
Ending Balanc	ce Basis															
				*****	*** ELECTRIC '	******	*****	******	*** GAS NORTH	l ***********************	*******					
Ref/Basis A	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
G-ALL	8	Gas North/Oregon 4-Facto	r													
G-ALL	9	Elec/Gas North 4-Factor														
G-ALL	99	Not Allocated														

RESULTS	OF OPEF	RATIONS	Report ID:		AV	ISTA UTILITIES	
COMMON	ACCUML	JLATED DEFERRED FIT	C-DTX-12E				
For Twelve	Months E	Ended October 31, 2017			Gas	s-North Copy	
Ending Bala	ance Basi	is					
Ref/Basis	Account	Description		Total	Electric	Gas North	Oregon Gas
7 8 9 7	282900 282900	Deferred FIT - Common Pla CD-AA GD-AA CD-WA / ID / AN CD-AA Total	int (For Report AF	PL)			
ALLOCATIO G-ALL G-ALL G-ALL G-ALL	ON RATIO 7 8 9 99	DS: Elec/Gas North/Oregon 4-F Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated					

RESULTS OF OPERATIONS Report ID: COMMON WORKING CAPITAL C-WKC-12E				AV	ISTA UTILITIES							
For Twelv		Ended October 31, 2017		Gas-North Copy								
- 5			1	******************************	STEM ******	****		***** ELECTRIC *****		***** GAS NORTH **	****	*GAS SOUTH*
Ref/Basis	Account	Description		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1		FUEL STOCK COAL-COLS										
1	151210	FUEL STOCK HOG FUEL-	(FGS									
7/4	154100	PLANT MATERIALS & OPE	R SUPPLIES									
1	154300	PLANT MATERIALS & OPE	R SUP-CS2									
1	154400	PLANT MATERIALS & OPE	R SUP-COLSTRIP									
7/4	154500	SUPPLY CHAIN RECEIVIN	G INVENTORY									
7/4	154550	SUPPLY CHAIN AVERAGE	COST VARIANCE									
7/4	154560	SUPPLY CHAIN INVOICE F	RICE VARIANCE									
99	163998	COMMON WORKING CAP	TAL									
99	163999	INVESTOR-SUPPLIED WO	RKING CAPITAL									
		TOTAL		-								

ALLOCATION RATIOS:

- 1 Production/Transmission Ratio
- 7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
- 99 Not Allocated

 Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas