RESULTS OF OF	PERATIONS	Report ID:		A	VISTA UTILITIES	
GAS RATE OF R	ETURN	G-ROR-12E	:			
For Twelve Mont	hs Ended November 30, 2017					
Ending Balance	Basis					
Ref/Basis Accour	nt Description			System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)					
	Adjustments					
	Adjusted Gas Net Operating Income (I	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		Ended November 30, 2017	G-ALL-12E			
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016			
2	Input	Number of Customers Percent	11-01-2017 thru 11-30-2017			
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 11-30-2017			
	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	12-01-2016 thru 11-30-2017			

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2017 Ending Balance Basis	G-ALL-12E		A۷	'ISTA UTILITIES	
Input Elec/Gas North/Oregon 4-Factor 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 - 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)	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas

RESULTS OF OP	ERATIONS	Report ID:		AV	ISTA UTILITIES	
GAS ALLOCATIO	N PERCENTAGES	G-ALL-12E				
For Twelve Month	s Ended November 30, 2017					
Ending Balance B	asis					
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					
	Direct O & M Accts 901 - 935					
	Direct O & M Accts 901 - 905 Utility 9 Only					
	Total					
	Percentage					
	Direct Labor Accts 580 - 894					
	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					
8	Average (GD AA)					

RESULTS OF OP	ERATIONS	Report ID: AVISTA UTILITIE					
	N PERCENTAGES	G-ALL-12E					
	s Ended November 30, 2017						
Ending Balance B							
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						
	Direct O & M Accts 901 - 935						
	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	12-01-2016 thru 11-30-2017					
11	Percent						
	Net Cap Plant (hafara DEIT)	11 01 2017 thm: 11 20 2017					
12	Net Gas Plant (before DFIT) Percent	11-01-2017 thru 11-30-2017					
12	reicent						
G-PL	Net Gas General Plant	11-01-2017 thru 11-30-2017					
13	Percent						
	Net Allocated Schedule M's	12-01-2016 thru 11-30-2017					
14	Percent						
99 Input	Not Allocated						

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-12E									
For Twel	ve Months	Ended November 30, 2017										
Ending B	alance Bas	is		*********	* SYSTEM *****	*******	******** N	ASHINGTON **	*****	**********	IDAHO ********	*****
Ref/Basi	s Account	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										
		TOTAL SALES TO ULTIMATE CU	ISTOMERS									
		OTHER OPERATING REVENUES	S.									
99	102222	Sales for Resale	.									
99 4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
99 4	495XXX											
99	496100	Provision for Rate Refund										
33	490100	TOTAL OTHER OPERATING REV										
		TOTAL GAS REVENUES	LINULS									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transact	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	penses									
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXF	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER EXP									
0.000	,											
G-DEPX		Depreciation Expense-Undergrour	-									
G-AMTX		Amortization Expense-Undergroun	a Storage									
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AM	RT/NON-FIT TA									

RESULTS OF OPERATIONS	Report ID:	l	AVI	ISTA UTILIT	ГIES					
GAS OPERATING STATEMENT	G-OPS-12E									
For Twelve Months Ended November 30, 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	-								

RESULT	S OF OPEI	RATIONS	Report ID:		AV	ISTA UTILIT	TIES					
GAS OPE	ERATING S	STATEMENT	G-OPS-12E									
For Twelv	ve Months	Ended November 30, 2017										
	alance Bas			**********	SYSTEM *****	******	***** W	ASHINGTON ***	*******	***********	* IDAHO ********	******
Ref/Basis	S Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3	870000 871000	DISTRIBUTION EXPENSES: OPERATION Supervision & Engineering Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3 3	875000 876000	Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria										
3	877000	Measuring & Reg Sta Exp-City Gate										
3	878000	Meter & House Regulator Expense										
3	879000	Customer Installation Expenses	-									
3	880000	Other Expenses										
3	881000	Rents										
3 3 3 3 3 3 3 3	885000 887000 89000 890000 891000 892000 893000 894000	MAINTENANCE Supervision & Engineering Mains Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria Measuring & Reg Sta Exp-City Gate Services Meters & House Regulators Other Equipment TOTAL DISTRIBUTION OPERATION	l									
G-DEPX G-OTX		Depreciation Expense-Distribution Taxes Other Than FIT TOTAL DISTR DEPR/AMRT/NON- TOTAL DISTRIBUTION EXPENSE										

RESULT	S OF OPEI	RATIONS	Report ID:		AVIS		TIES					
		STATEMENT	G-OPS-12E									
		Ended November 30, 2017										
	alance Bas			**********	SYSTEM *******	*****	***** W	ASHINGTON **	*****	***********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENS	SES:									
2	901000	Supervision										
2	902000	Meter Reading Expenses										
2	903XXX	Customer Records & Collection Exp	penses									
2	904000	Uncollectible Accounts										
2	905000	Misc Customer Accounts										
		TOTAL CUSTOMER ACCOUNTS	EXPENSES									
		CUSTOMER SERVICE & INFO EX										
G-908	908XXX	Customer Assistance Expenses	I ENOLO.									
2	909000	Advertising										
2	909000	Misc Customer Service & Info Exp										
Z	910000	•										
		TOTAL CUSTOMER SERVICE & II	NFUEXP									
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
L	010000	TOTAL SALES EXPENSES										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILITII	ES					
		STATEMENT	G-OPS-12E									
		Ended November 30, 2017										
	alance Bas			**********	SYSTEM ******	*****	********* N	ASHINGTON ***	******	**********	IDAHO ********	*****
		Description	•	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
									· · · · ·			
		ADMINISTRATIVE & GENERAL	EXPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - C	redit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	, .										
4	926XXX											
4	928000	Regulatory Commission Expense										
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATI	NG EXP									
	,											
G-DEPX		Depreciation Expense-General P										
G-AMTX		Amortization Expense - General F										
G-AMTX		Amortization Expense - Misc IT In	-									
G-AMTX		Amortization Expense-General Pl										
99	407025	WA GRC Jackson Prairie O&M D										
99	407229	Idaho Earnings Test Amortization										
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407414	Regulatory Credits-Deferral-FISE										
99	407425	WA GRC Jackson Prairie Deferra										
99	407436	MDM System										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-	FII TAXES									
		TOTAL ADMIN & GENERAL EXF	PENSES									
			211020									
		TOTAL EXPENSES BEFORE FIT	г									
		NET OPERATING INCOME (LOS	SS) BEFORE FIT									
G-FIT			TAY									
G-FIT G-FIT		DEFERRED FEDERAL INCOME AMORTIZED INVESTMENT TAX GAS NET OPERATING INCOME	CREDIT									

RESULTS OF OPE	ERATIONS	Report ID:		AV	ISTA UTILIT	ΓIES					
GAS OPERATING	STATEMENT	G-OPS-12E									
For Twelve Months	Ended November 30, 2017										
Ending Balance Ba	isis		**********	SYSTEM ******	*****	******** W	ASHINGTON **	*****	***********	IDAHO ********	******
Ref/Basis Account	ef/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RAT	FIOS:										
G-ALL 1	System Contract Demand										
G-ALL 2	Number of Customers										
G-ALL 3	Direct Distribution Operating Expen	se									
G-ALL 4	Jurisdictional 4-Factor Ratio										
G-ALL 10	Actual Annual Throughput										
G-ALL 99	Not Allocated										

RESULTS	OF OPER	RATIONS	Report ID: AVISTA UTILITIES									
GAS ALLO	OCATION	OF OTHER REVENUE	G-495-12E									
For Twelve	e Months	Ended November 30, 2017										
Ending Ba	lance Bas	is		**********	SYSTEM *****	*****	***** W/	ASHINGTON **	*****	**********	* IDAHO *******	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4		OTHER GAS REVENUE-MISCELI DEFERRED EXCHANGE RESER										
4		ENTITLEMENT PENALTIES										
4		OTHER GAS REV-DECOUPLING	MECHA									
99		CONTRA DECOUPLING DEFFER	-									
4		RESIDENTIAL DECOUPLING DE										
4	495329	AMORTIZATION RES DECOUPLI	NG DE									
4	495338	NON-RES DECOUPLING DEFER	RED RE									
4	495339	AMORTIZATION NON-RES DECO	DUPLIN									
4	495600	OTHER GAS REVENUE-DSM LO	ST MAR									
4	495680	OTHER GAS REVENUE-MARGIN	REDUC									
4	495711	OTHER GAS REVENUE-GLENDA	LE SYS									
4	495780	OTHER GAS REVENUE-PPP REC	COVERY									
4	495900	GAS CUSTOMERS-OTHER GAS	REVENU									
		TOTAL PURCHASED GAS COST	S									
ALLOCAT	ION RATI	OS:										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

		PERATIONS	Report ID:		AV	ISTA UTILIT	IES					
		F PURCHASED GAS COSTS	G-804-12E									
		ns Ended November 30, 2017										
Ending I					SYSTEM ******			ASHINGTON ***			* IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
0		Pipeline Demand Costs										
1												
		Transport Variable Charges										
6		Gas Costs - Fixed Hedge GTI Contributions										
6		Transaction Fees										
6												
6 6		Merchandise Processing Fee Gas Research Contributions										
6		Gas Transaction Fees										
6		Gas Purchases - Financial										
6		Gas Costs - Offsystem Booko	.+									
6		Gas Costs - Offsystem Booko										
6		Gas Costs - Intracompany LD										
6		Off System Gas Purchases	J Gas									
99		Gas Exp - Rate Amortizations										
99 99		Amortize ID Holdback										
99		Gas Expense - Rate Deferrals										
55	000120	TOTAL PURCHASED GAS CO										
			5515									
ALLOCA		ATIOS.										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										
0,	00											

	LTS OF OPERATIONS	Report ID:		AV	ISTA UTILII	TIES					
	CATION OF ACCOUNT 908 relve Months Ended November 30, 2017	G-908-12E									
	Balance Basis		***********	SYSTEM *****	******	********* W	ASHINGTON **	*****	***********	* IDAHO ******	****
-	Si: Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Expen	se Offset									
99	908610 Limited Income Tax Refund Progr	am									
99	908690 Schedule 91 Amortization included	d in Unbilled									
99	908990 DSM Amortization										
	Total Account 908										
ALLOO G-ALL G-ALL											

INTERES	S OF OPERATIONS ST DEDUCTION FOR FITGAS NORTH ve Months Ended November 30, 2017 alance Basis	Report ID: G-INT-12E	Ą	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 IN For Twelve M	OPERATIONS COME TAXESGAS onths Ended November 30, 2017	Report ID: G-FIT-12E	AV	ISTA UTILITIES	
Ending Baland Ref/Basis	Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS	Operating & Maintenance Expen	se			
G-OPS	Book Deprec/Amort and Reg Am	ortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before F	ІТ			
G-INT	Less: Interest Expense				
G-SCM	Schedule M Adjustments Taxable Net Operating Income				
	Tax Rate				
	Total Federal Income Tax				
G-DTE	Deferred FIT				
99 411	400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				
ALLOCATION G-ALL 9					

RESULTS OF (OPERATIO	NS		AVI	STA UTILITI	ES						
GAS SCHEDU	LE M ITEM	8	Report ID: G-SCM-12E									
For Twelve Mor	nths Ended	November 30, 2017										
Ending Balance	Basis			********	** SYSTEM ******	*****	******* W	ASHINGTON ****	******	********	** IDAHO ********	*****
Ref/Basis	Account	Description	<u> </u>	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortiza	ation									
12	997001	Contributions In Aid of Constr	ruction									
2	997002	Injuries and Damages										
12	997003	Salvage										
4	997005	FAS106 Current Retiree Med	ical Accrual									
6		DSM Book Amortization										
99		Deferred Gas Credit and Refe	unds									
4		Airplane Lease Payments										
12		Redemption Expense Amortiz										
4		FAS87 Current Pension Accr										
4		FAS 106 Post Retirement Be	nefits									
99		Decoupling Mechanism										
12		Interest Rate Swaps										
4		DSM Tariff Rider										
12		AFUDC										
11		Tax Depreciation										
1 4		Deferred Gas Exchange Gain on Sale of Office Buildin	a									
4 99		Amortization of Unbilled Reve										
99		DSIT Amortization - ID	anue Auu-ins									
11		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	997102	Amort Idaho Earnings Test (2	254229)									
99	997103	Def Project Compass										
99		WA Nat Gas Line Extension										
99	997107	MDM System										
		TOTAL SCHEDULE M ADJU	JSTMENTS									
ALLOCATION I		Contract Contains Dama and										
G-ALL	1	Contract System Demand										
G-ALL	2 4	Number of Customers										
G-ALL G-ALL	4 6	Jurisdictional 4-Factor Ratio Actual Therms Purchased										
G-ALL G-ALL	6 11	Book Depreciation										
G-ALL G-ALL	12	Net Gas Plant (before DFIT)										
G-ALL G-ALL	99	Not Allocated										
0-ALL	33											

		RATIONS	Report ID:	7	AVIS	TA UTILITIES	
DEFERR	ED INCO	ME TAX EXPENSEGAS	G-DTE-12E				
For Twel	ve Months	Ended November 30, 2017					
Ending B	Balance Ba	sis					
Ref/Basis	s Account	Description			System	Washington	Idaho
	440400						
14		Deferred Federal Income Tax Expen	se - Allocated				
99	410100	Deferred Federal Income Tax Exp					
		SUBTOTAL					
14	411100	Deferred Federal Income Tax Expen	se - Allocated				
99	411100	Deferred Federal Income Tax Exp					
		SUBTOTAL					
		Total Deferred Federal Income Tax	Expense				
ALLOCA	TION RAT	IOS:					
G-ALL	14	Net Allocated Schedule M's					
G-ALL	99	Not Allocated					
0-ALL	33						

RESULTS	S OF OPEF	RATIONS	Report ID:			A۱	/ISTA UTILITIES					
		AN FEDERAL INCOME TAX	G-OTX-12E									
For Twel	e Months I	Ended November 30, 2017										
Ending Ba	alance Bas	is		******************* S	YSTEM *******	****	******** WASH	HINGTON ****	*****	***************** ID/	\HO **********	*
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND										
99 99 99 99 99 99	408110 408120 408130 408160 408170 409100	DISTRIBUTION State Excise Tax Municipal Occupation & Lice Excise Tax Miscellaneous State or Loca R&P Property Tax - Distribut State Income Tax TOTAL DISTRIBUTION TA TOTAL TAXES OTHER THAN	II Tax tion XX									
ALLOCA ⁻ G-ALL	TION RATIO 1	DS: System Contract Demand										

RESULTS	OF OPERA	TIONS	Report ID:			A	VISTA UTILITI	ES				
GAS UTILI	TY PLANT		G-PLT-12E									
For Twelve	Months En	ded November 30, 2017										
Ending Bala	ance Basis			*********	* SYSTEM ******	******	******* W	ASHINGTON ****	*****	*********	** IDAHO ********	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300										
4	3031XX	•										
		TOTAL INTANGIBLE PLAN	NT									
		UNDERGROUND STORAG	SE PLANT:									
1		Land & Land Rights										
1	351XXX	•										
1	352XXX											
1	353000	Lines										
1	354000	Compressor Station Equipm										
1	355000	Measuring & Regulating Equ	uipment									
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	uip-General									
6	379000	Measuring & Reg Station Eq										
6	380000	Services										
6	381000	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installation	าร									
6	385000	Industrial Measuring & Reg	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	ANT									
	000000	GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipmen	IL									
4	392XXX	Transportation Equipment										
4	393000	Stores Equipment	amont									
4	394000	Tools, Shop & Garage Equip	Jinent									

RESULTS (OF OPERA	TIONS	Report ID:			A۱	/ISTA UTILITI	ES				
GAS UTILI	TY PLANT		G-PLT-12E									
For Twelve	Months End	ded November 30, 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											
4	397XXX											
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
		TOTAL PLANT IN SERVICE	E									
G-ADEP		ACCUMULATED DEPRECIA	ATION									
G-ADEP		Distribution Plant										
G-ADEP		General Plant										
		TOTAL ACCUMULATED D	EPRECIATION									
G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000	ATION									
G-AAMT		Misc IT Intangible Plant - 303	31XX									
G-AAMT		Underground Storage										
G-AAMT		General Plant - 390200, 3962 TOTAL ACCUMULATED AI										
		TOTAL ACCUMULATED D	EPR/AMORT									
		NET GAS UTILITY PLANT b	efore DFIT									
		ACCUMULATED DFIT										
12	282900	ADFIT - Gas Plant In Service										
4, 12	282900	ADFIT - Common Plant (2829										
4	283750	ADFIT - Common Plant (283										
12	283850	ADFIT - Gas portion of Bond TOTAL ACCUMULATED D										
		NET GAS UTILITY PLANT										
ALLOCATIO		5:										
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)										
		,										

RESULT	S OF OP	ERATIONS	Report ID:			AV	ISTA UTILITIES					
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-12E									
For Twel	ve Month	s Ended November 30, 2017										
Ending E	Balance B	asis		*********	SYSTEM ********	****	****** WA	SHINGTON *****	*****	********	* IDAHO ********	*****
Ref/Basis	Account	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 B	Bldg									
4	190850	DFIT - Gain on Sale of General (Office Bldg									
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 Extens	sion									
99	283302	DFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS	6									
		NET RATE BASE										
ALLOCA	-											
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 November 30, 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 ******** Allocated	Total	Direct	* IDAHO ******* Allocated	Total
Electric Production	1 otal			to out ooutin	Biroot Finobatou	lotal	Billoot	Allocatoa	1 otal	Biroot	Anobalou	Total
Steam (ED-AN)											
Hydro (ED-AN)												
Other (ED-AN)												
Total Electric Production												
Electric Transmission												
ED-AN Total Electric Transmission	_											
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 Sto	raț											
Gas Distribution												
6 GD-AN												
GD-ID												
GD-WA												
GD-OR	_											
Total Gas Distribution												
O												
General Plant ED-AN												
ED-AN												
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 General Plant												
Total General Flant												
Total Depreciation Expense												
Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2			Washington			Idaho Print Date-Time: 2/6/20	18 9·04 AM
					Faye I UI Z						1 1111 Date-1111e. 2/0/20	10 7.04 AIVI

RESULT	S OF OPERATIONS	Report ID:
GAS-NO	RTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelv	ve Months Ended November 30, 2017	
Ending B	alance Basis	
7	Elec/Gas North/Oregon 4-Factor	
8	Gas North/Oregon 4-Factor	
9	Elec/Gas North 4-Factor	

- 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 November 30, 2017	
Ending Balance Basis	

Assigned or Assigned or

Electric

Gas-North

AVISTA UTILITIES

Assigned or

	System	Allocated	Allocated	Allocated	******** GAS-NORTH ********		****** W	******* WASHINGTON *******		******* IDAHO *******		*
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission												
Franchises (302000) ED-A												
Misc Intangible Plt (303000 ED-/	AN											
Total Production/Transmission												
Distribution												
Franchises (302000) ED-V												
Misc Intangible Plt (303000) ED-	NA											
Total Distribution												
General Plant - 303000												
7,4 CD-/	AA											
9,4 CD-/												
GD-I												
GD-'												
GD-												
Total General Plant - 303000												
Niccollong and IT later with a Direct 2024VV												
Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-/												
7,4 CD-7 9,4 CD-7												
9,4 CD-/ 9,4 CD-I												
5,4 OD-1												
ED-I												
= ED-\												
8,4 GD-												
4 GD-												
GD-	OR											
Total Miscellaneous IT Intangible Plant - 303	1XX											
Gas Underground Storage												
1 GD-/	AN											
Total Gas Underground Storage												
General Plant - 390200, 396200												
7,4 CD-/	AA											
4 ED-4	AN											
GD-	OR											
Total General Plant- 390200, 396200												
Total Amortization Expense												
Allocation Ratios:												
		-										

Service -

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

Page 1 of 1

Gas-South

Jurisdiction -1 System

4

System Contract Demand Jurisdictional 4-Factor Rat

Washington

Idaho

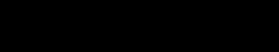
RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******	GAS-NORTH **	*****	******* V	ASHINGTON ***	****	*****	** IDAHO *******	*
Ref/Basi	s	Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Tot
Electric Pr														
	Steam (ED-AN)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Elect	tric Production													
Electric Tr	ansmission													
	ED-AN													
Total Elect	tric Transmission													
Electric Di	istribution													
	ED-AN													
	ED-ID													
	ED-WA													
Total Elect	tric Distribution													
Gas Under	rground Storage													
1	GD-AN													
	GD-OR													
Total Gas	Underground Stora													
Gas Distril	bution													
6	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total Gas	Distribution													
General Pl	lant													
	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													
Total Carrie	GD-OR													
Total Gene	erai Plant													
Total Accu	umulated Depreciati													
Allocation	Ratios:													
Comico			Ele etci		One Couth					Maabin stan			مامام	

Service -

RESULTS	OF OPERATIONS	Report ID:					
GAS-NOR	GAS-NORTH ACCUMULATED DEPRECIATION						
For Twelve	For Twelve Months Ended November 30, 2017						
Ending Bal	Ending Balance Basis						
7	Elec/Gas North/Oregon 4-Factor						
8	Gas North/Oregon 4-Factor						
9	Elec/Gas North 4-Factor						

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



Elec/Gas North 4-Factor 9

RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED AMO For Twelve Months Ended November		Report ID: G-AAMT-12E		A١	VISTA UTILIT	IES							
Ending Balance Basis		<u> </u>											
	Sustam	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	********	AS-NORTH ******	***	********	ASHINGTON ***	****	*****	** IDAHO ********	
Ref/Basis	System Total	to Electric	to Gas-North		Direct	Allocated	Total		Allocated	Total	Direct	Allocated	Total
Production/Transmission				•			<u> </u>			ż			
Franchises (302000)	ED-AN												
Misc Intangible Plt (3030	00 ED-AN												
Total Production/Transmission													
Distribution													
Franchises (302000)	ED-WA												
Misc Intangible Plt (3030	00 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 -													
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 P	lant - 3031												
Gas Underground Storage													
1	GD-AN												
Total Gas Underground Storage													
General Plant - 390200, 396200													
7,4	CD-AA												
9	CD-ID												
9	CD-WA												
4	ED-AN												
	ED-WA												
	GD-WA												
Total General Plant - 390200, 39620	GD-OR												
10tal General Fidilt - 390200, 39020													
Total Accumulated Amortization													
Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Ju	risdiction -			Washington			Idaho	

RESULTS	S OF OPERATIONS	Report ID:
GAS-NOF	RTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelv	e Months Ended November 30, 2017	
Ending Ba	alance Basis	
7	Elec/Gas North/Oregon 4-Factor	
8	Gas North/Oregon 4-Factor	
9	Elec/Gas North 4-Factor	

1 System Contract Demand

4 Jurisdictional 4-Factor Ratio

	TS OF OPERATIONS DN GENERAL PLANT	Report ID: C-GPL-12E		A	/ISTA UTILITIES								
	elve Months Ended November 30, 2017			G	as-North Copy								
Ending	Balance Basis		*****		******	****	**********		TH ****************	****** **	*****	EGON GAS *****	*****
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
Noi/ Duoi		10101	Diroot Wit	Biloot iB	Allocatoa	1 otal	Billoot	Billoot IB	Allobatoa	1 otal	Billoot Oft	Allobatoa	1 otal
	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												
00	390XXX Structures & Improvements												
99 99	ED-WA / ID / AN GD-WA / ID / AN												
99 99	GD-OR / AS												
99 8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
3	TOTAL ACCOUNT	-											
		-											
	391XXX Office Furniture & 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	_											
	202XXX Transportation Equipment												
99	392XXX Transportation Equipment ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
99 99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
-	TOTAL ACCOUNT												

	TS OF OPERATIONS DN GENERAL PLANT	Report ID: C-GPL-12E		A	VISTA UTILITIES								
	lve Months Ended November 30, 2017 Balance Basis			G	as-North Copy								
					C ************************************				TH ***************			EGON GAS *****	
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores 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												
3	TOTAL ACCOUNT	-											
		-											
	394000 Tools, Shop, & Garage Equip	m											
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	_											
	394100 Electric Charging Stations												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99 99	GD-OR / AS												
99 8	GD-OR / AS GD-AA												
8 7	CD-AA												
9	CD-WA / ID / AN												
9	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	ON GENI elve Mont	PERATIONS ERAL PLANT hs Ended November 30, 2017 Basis	Report ID: C-GPL-12E	AVISTA UTILITIES Gas-North Copy										
Ref/Basi	Accour	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	396XX	X 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-WA/ ID / AN TOTAL ACCOUNT TOTAL GENERAL PLANT 	-											
ALLOC/ G-ALL G-ALL G-ALL G-ALL	8 9	ATIOS: Elec/Gas North/Oregon 4-Fac Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated	zt											

RESULTS (COMMON I For Twelve Ending Bala	NTANGIB	L E PLANT ded November 30, 2017	Report ID: C-IPL-12E		Ga	'ISTA UTILITIES Is-North Copy								
Ref/Basis	Account	Description	Total	Direct-WA	*** ELECTRIC * Direct-ID	Allocated	Total	Direct-WA	*** GAS NORTH Direct-ID	Allocated	Total	Direct-OR	EGON GAS***** Allocated	Total
99 99 99 8 7 9		Intangible Plant ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	_											
99 99 99 8 7 9	303100	Misc Intangible PlantMai ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 8	303110	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	-											
99 99 99 8 7 8	303115	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	-											

RESULTS OF OPERATIONS COMMON INTANGIBLE PLANT		Report ID: C-IPL-12E												
For Twelve Months Ended November 30, 2017 Ending Balance Basis				Gas-North Copy										
Ending balance basis				*****	** ELECTRIC *	*****	***	*****	*** GAS NORTH	*****	******	************** OR	EGON GAS*****	****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 8		Misc Intangible PlantSoft ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	303121	Misc Intangible PlantAMI ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	-											
ALLOCATIO G-ALL G-ALL G-ALL G-ALL	DN RATIOS 7 8 9 99	S: Elec/Gas North/Oregon 4- Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated												

RESULTS			Report ID:		AVISTA UTILITIES				
		ILATED DEFERRED FIT	C-DTX-12E						
For Twelve	Months E	Ended November 30, 2017			Gas-North Copy				
Ending Bala	ance Basi	S							
Ref/Basis	Account	Description		Total	Electric	Gas North	Oregon Gas		
_		Deferred FIT - Common Plan	t (For Report AF	L)					
7		CD-AA							
8	282900	GD-AA							
9	282900	CD-WA / ID / AN							
7	283750	CD-AA							
Total									
ALLOCATIO	ON RATIO	DS:							
G-ALL	7	Elec/Gas North/Oregon 4-Fac	ctor						
G-ALL	8	Gas North/Oregon 4-Factor							
G-ALL	9	Elec/Gas North 4-Factor							
G-ALL	99	Not Allocated							

For Twelve Mo Ending Balanc	ORKING CAPITAL onths Ended November 30, 2017 ce Basis count Description	C-WKC-12E	Gas-North Copy								

Ref/Basis Acc	count Description		*****************								
Ref/Basis Acc	count Description		010	TEM ******	*****		***** ELECTRIC *****		***** GAS NORTH	****	*GAS SOUTH*
			Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151	1120 FUEL STOCK COAL-COLST	RIP									
1 151	1210 FUEL STOCK HOG FUEL-K	FGS									
7/4 154	4100 PLANT MATERIALS & OPE	R SUPPLIES									
1 154	4300 PLANT MATERIALS & OPEI	R SUP-CS2									
1 154	4400 PLANT MATERIALS & OPEI	R SUP-COLSTRIP									
7/4 154	4500 SUPPLY CHAIN RECEIVING	INVENTORY									
7/4 154	4550 SUPPLY CHAIN AVERAGE	COST VARIANCE									
7/4 154	4560 SUPPLY CHAIN INVOICE P	RICE VARIANCE									
99 163	3998 COMMON WORKING CAPIT	ΓAL									
99 163	3999 INVESTOR-SUPPLIED WOP	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