RESULTS OF C	PERATIONS	Report ID:]	A	VISTA UTILITIES	
GAS RATE OF	RETURN	G-ROR-1A				
For Month Ende	d October 31, 2017					
Average of Mon	thly Averages Basis					
Ref/Basis Accou	Int Description			System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)					
	Adjustments					
	Adjusted Gas Net Operating Income (I	_oss)				
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.

RESULT	S OF OPER	RATIONS	Report ID:		AVIS	TA UTILITIES
GAS AL	LOCATION	PERCENTAGES	G-ALL-1A			
		ctober 31, 2017				
Average		Averages Basis				
Basis	Ref	Description	Based on Data from:	Svstem	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	10-01-2017 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	10-01-2017 thru 10-31-2017			

RESULTS OF OPE		Report ID: G-ALL-1A		A۱	ISTA UTILITIES	
For Month Ended O						
Average of Monthly						
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	01-01-2016 thru 12-31-2016	Total	Flectric	Gas North	Oregon Gas
	Direct Labor Accts 500 - 894 Direct Labor Accts 901 - 935 Direct Labor Accts 901 - 905 Utility 9 Only Total					
7	Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AA)					

RESULTS OF OPE GAS ALLOCATION For Month Ended O Average of Monthly	I PERCENTAGES October 31, 2017	Report ID: G-ALL-1A		AV	ISTA UTILITIES	
Input	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 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	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Total Percentages8Average (GD AA)						

RESULTS OF OP	PERATIONS	Report ID:	AV	ISTA UTILITIES		
GAS ALLOCATIC	ON PERCENTAGES	G-ALL-1A				
For Month Ended						
Average of Month						
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	10-01-2017 thru 10-31-2017				
11	Percent					
	Net Gas Plant (before DFIT) - AMA	09-01-2017 thru 10-31-2017				
12	Percent					
G-PL	T Net Gas General Plant - AMA	09-01-2017 thru 10-31-2017				
13 13	Percent	03-01-2017 tilltu 10-31-2017				
14	Net Allocated Schedule M's - AMA Percent	10-01-2017 thru 10-31-2017				
99 Input	t Not Allocated					

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
		STATEMENT	G-OPS-1A									
For Mont	h Ended O	ctober 31, 2017										
Average	of Monthly	Averages Basis		**********	* SYSTEM ******	*******	******** W	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	-	-								
		TOTAL SALES TO ULTIMATE CU	STOMERS									
		OTHER OPERATING REVENUES	6:									
99	483XXX											
4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
4	495XXX	Other Gas Revenues										
99	496100	Provision for Rate Refund										
		TOTAL OTHER OPERATING REV	/ENUES									
		TOTAL GAS REVENUES	-									
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	-	ions									
99	811000	Gas Used for Products Extraction	0113									
99 10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp	nenses									
55	010010	TOTAL PRODUCTION EXPENSE										
			0									
		UNDERGROUND STORAGE EXP	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment	_									
		TOTAL UNDERGROUND STORA	GE OPER EXP									
G-DEPX	·	Depreciation Expense-Undergroun	d Storage									
G-AMTX		Amortization Expense-Undergroun	-									
G-AMTA G-OTX		Taxes Other Than FIT	a oloraye									
0-017		TOTAL UG STORAGE DEPR/AM										

RESULTS OF OPERATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPERATING STATEMENT	G-OPS-1A									
For Month Ended October 31, 2017										
Average of Monthly Averages Basis		**********	* SYSTEM ******	******	****** W	ASHINGTON **	*****	**********	IDAHO *******	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
For Mont	h Ended O	ctober 31, 2017										
Average	of Monthly	Averages Basis		**********	SYSTEM *****	******	***** W	ASHINGTON **	*****	**********	IDAHO ********	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3 3 3 3 3 3 3 3 3 3 3	870000 871000 874000 875000 876000 877000 878000 879000	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 Customer Installation Expenses	ll e									
3	880000	Other Expenses										
3	881000	Rents										
3 3 3 3 3 3 3 3 3	885000 887000 889000 890000 891000 892000 893000 894000	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	l									
G-DEPX G-OTX		Depreciation Expense-Distribution Taxes Other Than FIT TOTAL DISTR DEPR/AMRT/NON- TOTAL DISTRIBUTION EXPENSE										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING	STATEMENT	G-OPS-1A									
For Mont	h Ended O	ctober 31, 2017										
Average	of Monthly	Averages Basis		***********	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												
		0										
2	010000	-										
2 2	913000 916000	Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES										

RESULTS OF (OPERATION	3	Report ID:		AVI	ISTA UTILIT	IES					
GAS OPERATI	NG STATEM	ENT	G-OPS-1A									
For Month Ende	ed October 31	, 2017										
Average of Mor	hthly Average	s Basis		**********	SYSTEM ******	******	********* W	ASHINGTON **	*******	**********	* IDAHO ********	******
Ref/Basis Acco	ount Descrip	tion		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			EVEENOEO									
4 0200		ISTRATIVE & GENERAL	EXPENSES:									
4 9200												
4 9210		Supplies & Expenses	2 no dit									
4 9220		Expenses Transferred - C	Jieun									
4 9230		Services Employed										
4 9240		y Insurance Premium										
4 925		and Damages										
4 926		ee Pensions and Benefits										
4 9280	-	tory Commission Expense										
4 9300		aneous General Expenses	6									
4 9310												
4 9350		nance of General Plant ADMIN & GEN OPERAT										
	TOTAL	ADIVIIN & GEN OPERATI										
G-DEPX	Depreci	iation Expense-General P	lant									
G-AMTX	Amortiz	ation Expense - General I	Plant - 303000									
G-AMTX	Amortiz	ation Expense - Misc IT Ir	ntangible Plant - 3									
G-AMTX		ation Expense-General P										
99 4070	25 WA GR	C Jackson Prairie O&M D	Deferral									
99 4072	29 Idaho E	arnings Test Amortization	า									
99 4073	35 DSIT A	mortization - ID										
99 4073	868 Project	Compass Amortization										
99 4074	14 Regulat	tory Credits-Deferral-FISE	RVE									
99 4074	25 WAGR	C Jackson Prairie Deferra	al									
99 4074	36 MDM S	ystem										
99 4074	68 Project	Compass Deferral - ID										
	TOTAL	A&G DEPR/AMRT/NON-	FIT TAXES									
	TOTAL	ADMIN & GENERAL EXF	PENSES									
	TOTAL	EXPENSES BEFORE FI	т									
	NET OF	PERATING INCOME (LOS	SS) BEFORE FIT									
		Υ.	-									
G-FIT	FEDER	AL INCOME TAX										
G-FIT	DEFER	RED FEDERAL INCOME	TAX									
G-FIT	AMORT	TIZED INVESTMENT TAX	(CREDIT									
	GAS N	ET OPERATING INCOME	E (LOSS)									

RESULTS OF OPERATIONS GAS OPERATING STATEMENT	Report ID: G-OPS-1A		AV	ISTA UTILI	TIES					
For Month Ended October 31, 2017										
Average of Monthly Averages Basis		**********	SYSTEM *****	*****	****** W	ASHINGTON **	*****	***********	IDAHO *******	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:G-ALL1System Contract DemandG-ALL2Number of CustomersG-ALL3Direct Distribution Operating EG-ALL4Jurisdictional 4-Factor RatioG-ALL10Actual Annual ThroughputG-ALL99Not Allocated	xpense									

RESULTS	OF OPER	ATIONS	Report ID:	l	AVI	ISTA UTILIT	TIES					
GAS ALLC	OCATION	OF OTHER REVENUE	G-495-1A	l								
		tober 31, 2017		l								
Average of	f Monthly A	Averages Basis	_	**********	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 DEFERI	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	3									
ALLOCATI	ION RATIO	DS:										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

		PERATIONS	Report ID:		AV	ISTA UTILIT	IES					
		F PURCHASED GAS COSTS	G-804-1A									
		October 31, 2017										
		nly Averages Basis			SYSTEM ******			ASHINGTON ***			* IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1		Pipeline Demand Costs										
1		Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6		GTI Contributions										
6		Transaction Fees										
6		Merchandise Processing Fee										
6		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 LD	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 R											
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

	LTS OF OPERATIONS CATION OF ACCOUNT 908	Report ID: G-908-1A		A۷	/ISTA UTILIT	TES					
	onth Ended October 31, 2017	0-500-14									
Averag	e of Monthly Averages Basis		**********	SYSTEM *****	*****	****** W.	ASHINGTON *	*****	**********	* IDAHO ******	*****
Ref/Bas	Sit Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Exp	ense Offset									
99	908610 Limited Income Tax Refund Pro	ogram									
99	908690 Schedule 91 Amortization inclu	ded in Unbilled									
99	908990 DSM Amortization										
	Total Account 908	-									
ALLOC G-ALL G-ALL											

INTERES	S OF OPERATIONS ST DEDUCTION FOR FITGAS NORTH th Ended October 31, 2017	Report ID: G-INT-1A	Ą	VISTA UTILITIES	
	of Monthly Averages Basis		Curatam	M/a abinatan	ldoho
Ref/Basis	s Description		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

		PERATIONS ME TAXESGAS	Report ID: G-FIT-1A	A۷	ISTA UTILITIES	
		October 31, 2017	•••••			
Average	of Month	ly Averages Basis				
Ref/Basis	;	Description	-	 System	Washington	Idaho
G-OPS		Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS		Operating & Maintenance Expense	se			
G-OPS		Book Deprec/Amort and Reg Am	ortizations			
G-OTX		Taxes Other than FIT Net Operating Income Before FI	т			
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	411400	Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				
ALLOCA G-ALL	TION RA 99	TIOS: Not Allocated				

For Month Ended October 31, 2017 Averaged Month Networges Basis Direct Allocated Total 12 997000 Book Depreciation & Amontization 12 997001 Contributions In Aid of Construction 12 997005 Role Depreciation & Amontization 12 997005 Role Depreciation & Amontization 99 997005 Role Depreciation & Amontization 12 997005 Role Depreciation & Amontization 12 997005 Role Depreciation & Anontization 12 997005 Role Depreciation & Anontization 12 997005 FAS 106 Post Rairement Benefits 99 997030 Post Total Anontization Harden Anontization 12 997030 FAS 106 Post Rairement Benefits 99 997030 Post Total Note Harden Anontization 12 997030 Post Total Note Harden Anontization 13 997040 FAS 106 Post Rairement Benefits Harden Anontization 14 997030 Deferred Gas Exchange Harden Anontization 14 997030 Deferred Gas Cachange Harden Anontization <th>RESULTS OF O</th> <th></th> <th></th> <th>Report ID:</th> <th></th> <th>AVI</th> <th>STA UTILITI</th> <th>ES</th> <th></th> <th></th> <th></th> <th></th> <th></th>	RESULTS OF O			Report ID:		AVI	STA UTILITI	ES					
Leverage Monthly Averages Basis Internet Section Internet Section Internet Section Internet Section Internet Section RefBasis 997000 Book Depreciation & Amoritzation Direct Allocated Total Direct Allocated Total<				G-SCM-1A									
RefBasis Account Description Direct Allocated Total 12997005 <t< td=""><td></td><td></td><td></td><td></td><td>*****</td><td></td><td>****</td><td>*********</td><td></td><td>****</td><td>********</td><td></td><td>*****</td></t<>					*****		****	*********		****	********		*****
997000 Book Depreciation & Amortization 12 997001 Contributions In Add Construction 2 997002 Injuries and Damages 12 997003 Sikvage 4 997005 FAS106 Current Reitree Medical Accrual 6 997005 Different Gas Credit and Refunds 4 997005 Different Gas Caredit and Refunds 4 997015 Airpina Lease Payments 12 997016 Redemption Expense Amortization 4 997020 FAS10 F Current Penison Accrual 4 997020 FAS10 Current Penison Accrual 4 997020 FAS10 F Current Penison Accrual 4 997020 FAS10 F Current Reinson Accrual 12 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997032 Interest Rate Swaps 14 997053 Decoupling Mechanism 15 997054 Amortization of Unbilled Revenue Add-Ins 99 997075 Sintamortization of Unbilled Revenue Add-Ins												-	
12 997000 Contributions In Aid of Construction 2 997000 Salvage 12 997000 Salvage 4 997005 FASTB 6 Current Reinere Medical Accrual 6 997008 BSM Book Anontization 99 997010 Deferred Gas Credit and Refunds 12 997015 Airplane Lease Payments 4 997020 FAST Current Pension Accrual 1 997030 Interest Rate Swaps 12 997030 Distrest Rate Swaps 13 997032 FAST Current Qas Schange 4 997035 SantTartif Rider 13 997050 Martif Rider 14 997052 Gari on Sale O' Office Building 39 99705 Martif Rider 11 997085 Martif Rider 12 997085 Martif Rider	Ref/Basis				Direct	Allocated	Iotai	Direct	Allocated	Iotai	Direct	Allocated	Iotal
2 997002 liquireis and Damages 12 997003 Salvage 4 997005 FA5106 Current Retiree Medical Accrual 6 997010 Deferred Gas Credit and Refunds 9 997010 Deferred Gas Credit and Refunds 12 997016 Redemption Expense Amortization 4 997020 FAS7 Ober Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 14 997023 Interest Rate Swaps 99 997033 Decoupling Mechanism 12 997034 AcUDC 13 997055 Deferred Gas Exchange 4 997055 Amortization of Unbilled Revenue Add-Ins 99 997073 DEferred Compensation 14 997058 Amortization ID 15 997078 Deferred Compensation 14 997058 Amortization ID 15 997078 Provision for Rate Refund 1 997080 Amort Isabion Depr		997000	Book Depreciation & Amortiza	ition									
12 997003 Salvage 4 997005 PSX Book Amonization 99 997010 Defamed Gas Condit and Refunds 4 997011 Airplane Lease Payments 4 997021 FAS87 Current Pension Accrual 4 997020 FAS87 Current Pension Accrual 4 997021 FAS87 Current Pension Accrual 4 997023 Decoupling Mechanism 99 997031 Decoupling Mechanism 12 997032 DEAM Taiff Reference Bare Sharps 4 997023 DSM Taiff Reference Taile Swaps 12 997033 DSM Taiff Reference Case Exchange 13 997055 Deferred Gas Exchange 14 997025 Celtred Case Exchange 15 997055 Deferred Case Exchange 16 997055 Amorization of Unbilled Revenue Add-Ins 99 997030 Soft Tamorization - Uncoilectibles 99 997030 Book Transportation Depreciation 14 997080 Forker add Smarps 15 997080 Provision for Rate Refund 16	12		Contributions In Aid of Constru	uction									
4 99700 FAS10E Current Relitee Medical Accrual 6 997001 Deferred Case Credit and Rehunds 9 997010 Deferred Case Credit and Rehunds 4 99702 FAS10E Current Rehunds 4 99702 FAS10E Current Pension Accrual 4 99702 FAS10E Forst Reitrement Benefits 99 99703 Decoupling Mechanism 12 99703 Interest Rate Swaps 4 99703 Decoupling Mechanism 13 99704 AFUDC 14 99705 Softrant River 9 99705 Softrant River 9 99706 Gain on Sale of Oftice Building 9 99707 Soft Amorization - ID 11 99708 Book Transportation Depreciation 14 99708 Book Transportation - D 15 99708 Book Transportation - D 16 99708 Book Transportation - D 17 99708 Book Transportation - D 18 99708 Book Transport													
6 99700 DSM Book Amonization 99 997010 Deferred Gas Credit and Refunds 4 997015 Airplane Lease Payments 4 997020 FAS87 Current Pension Accual 4 997021 FAS87 Current Pension Accual 4 997021 FAS87 Current Pension Accual 90 997031 Decoupling Mechanism 91 997032 Decoupling Mechanism 92 997033 DSM Taff Rider 1 997049 Tax Depreciation 11 997055 Deferred Gas Exchange 4 997035 Canin on Sale of Office Building 93 99705 Sarnorization of Unbilled Revenue Add-Ins 93 997058 Amorization of Unbilled Revenue Add-Ins 93 997058 Amorization of Unbilled Revenue Add-Ins 93 997058 Sarnorization of Unbilled Revenue Add-Ins 94 997058 Paronetzation of Unbilled Revenue Add-Ins 95 99707 DST Amoritzation of Unbilled Revenue Add-Ins 94 997080 Porta	12												
99 997010 Deferred Gas Credit and Refunds 4 997015 Redemption Expense Amonitzation 4 997029 FAS1 Coursen Pension Accrual 4 997023 FAS87 Coursen Pension Accrual 9 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997033 DSM Tariff Rider 12 997044 Tax Depreciation 13 997049 Tax Depreciation 14 997052 Gain on Sale of Office Building 99 997073 DSIT Amortization - 1D 11 997084 Montization - 1D 19 997085 Santorization on Unbilled Revenue Add-Ins 99 997073 DSIT Amortization - 1D 11 997086 Coals Transportation Depreciation 4 997081 Deferred Compensation 4 997082 Vaiot Timo Office Building 2 997086 Voiot Timo Office Building 12 997080 Voiot Timo Office Building 13 99	4	997005	FAS106 Current Retiree Medi	cal Accrual									
4 97015 Airplane Lease Payments 12 97016 Redemption Expense Amoritzation 4 997020 FAS87 Current Pension Accrual 4 997031 Decouping Mechanism 99 997032 Interest Rate Swaps 12 997032 Interest Rate Swaps 4 997032 Interest Rate Swaps 12 997048 AFUDC 11 997048 AFUDC 11 997055 Deferred Case Exchange 9 997055 Amoritzation of Unbilled Revenue Add-Ins 99 997056 Amoritzation of Unbilled Revenue Add-Ins 99 997057 Distramoritzation on Inperceitation 11 99708 Distramoritzation of Unbilled Revenue Add-Ins 99 997075 Distramoritzation of Unbilled Revenue Add-Ins 11 99708 Deferred Compensation 2 997080 Deferred Compensation 2 99708 Provision for Rate Retund 12 997014 Customer Uncodiecitibles 99		997008	DSM Book Amortization										
12 997016 Redemption Expense Amortization 4 997020 FAS10 Current Pension Accrual 4 997020 FAS10 Corent Pension Accrual 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 12 997033 DSM Tariff Rider 13 997049 Tax Depreciation 14 997052 Cain on Sale of Office Building 15 997045 Cain on Sale of Office Building 16 997052 Gain on Sale of Office Building 17 997085 Nontrization of Unbilled Revenue Add-Ins 18 997086 Soch Transportation Depreciation 19 997081 Deferred Compensation 19 997083 Paid Time Off 2 997084 Provision for Rate Refund 12 997105 Mont Jahon Earnings Test (254229) 99 997105 Def Project Compansa 99 997105 Def Project Companse 99 997105 Def Project Compansa 99 997105 Def Project Compansa 99 9971	99	997010	Deferred Gas Credit and Refu	inds									
4 99702 FASB7 Current Pension Accrual 4 99703 Decouping Mechanism 99 99703 Decouping Mechanism 12 997033 Differest Rate Swaps 1 997035 Differest Rate Swaps 1 997048 AFUDC 1 997055 Deferred Case Exchange 4 997035 Deferred Case Exchange 99 99705 Amoritzation of Unbilled Revenue Add-Ins 99 99705 Dost Transportation Depreciation 11 997080 Book Transportation Depreciation 14 997081 Boil Transportation Depreciation 15 Deferred Compensation Deferred Compensation 12 997048 Repairs 4ft (a) 13 99708 Provision for Rate Refund 14 997081 Provision for Rate Refund 12 997041 Customer Uncollectibles 13 997103 Def Project Compass 14 997081 Provision for Rate Refund 12 997041 Customer Uncollectibles 12 997103 Def	4												
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4 997033 DSM Tariff Rider 12 997048 ARUDC 11 997049 Tax Depreciation 1 997055 Deferred Gas Exchange 4 997056 Gain on Sale of Office Building 99 997073 DSIT Amortization of Unbilled Revenue Add-Ins 99 997073 DSIT Amortization - ID 11 997080 Book Transportation Depreciation 4 997081 Deferred Compensation 4 997082 Meal Disallowances 4 997083 Paid Time Off 2 997094 Taxet Refund 12 997101 Repairs 481 (a) 12 997103 Deferred Compass 99 997103 Deferred Compass 99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS	99	997031	Decoupling Mechanism										
12 997048 AFUDC 11 997049 Tax Depreciation 1 997049 Tax Depreciation 4 997062 Gain on Sale of Office Building 9 997073 DSIT Amortization of Unbilled Revenue Add-Ins 99 997073 DSIT Amortization Depreciation 11 997080 Book Transportation Depreciation 4 997081 Deferred Compensation 4 997082 Meal Disallowances 4 997083 Paid Time Off 2 997084 Customer Uncollectibles 99 997070 Repair 481 (a) 12 997102 Amort Idaho Earnings Test (254229) 99 997103 Def Precise Compass 99 997105 WA Nat Gas Line Extension 99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS	12	997032	Interest Rate Swaps										
11997049Tax Depreciation1997055Deferred Gas Exchange4997062Gain on Sale of Office Building99997075Amortization of Unbilled Revenue Add-Ins99997070DSIT Amortization - ID11997080Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997083Pial Time Off2997094Customer Uncollectibles99997095Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997107MDM System99997107MDM System99997107MDM System99997107MDM System6-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Thems Purchased	4	997033	DSM Tariff Rider										
1 997052 Deferred Gas Exchange 4 997062 Gain on Sale of Office Building 99 997073 DSIT Amortization - ID Depreciation 11 997080 Book Transportation Depreciation 4 997081 Deferred Compensation 4 997082 Heal Disallowances 4 997083 Paid Time Off 2 997084 Customer Uncollectibles 99 997098 Provision for Rate Refund 12 997101 Repairs 481 (a) 12 997102 Amort Idaho Earnings Test (254229) 99 997103 Def Project Compass 99 997105 WA KI Gas Line Extension 99 997105 WA System 99 997105 WANE Gas Line Extension 99 997105 Womber of Customers G-ALL 2 Number of Customers G-ALL 4 Jurisdictional 4-Factor Ratio G-ALL 4 Jurisdictional 4-Factor Ratio	12	997048	AFUDC										
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99997063Amortization of Unbilled Revenue Add-Ins99997073DSIT Amortization - ID1199708Book Transportation Depreciation4997081Deferred Compensation4997082Meal Disallowances4997083Paid Time Off2997084Customer Uncollectibles9997093Provision for Rate Refund12997101Repairs 481 (a)12997103Def Project Compass99997105MA ta Gas Line Extension99997105VA Nat Gas Line Extension99997105VA Nat Gas Line Extension99997105VA Nat Gas Line Extension99997105US Project Compass99997105US Project Compass99997105US Aust Gas Line Extension99997105US Aust Gas Line Extension90997105US Aust Gas Line Extension9191US Aust Gas Line Extension92927105US Aust Gas Line Extension93937105US Aust Gas Line Extension94947105US Aust Gas Line Extension9595Aust Gas Line Extension9696Aust Gas Line Extension97	4			a									
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4 997082 Meal Disallowances 4 997083 Pid Time Off 2 997084 Customer Uncollectibles 99 997085 Provision for Rate Refund 12 997101 Repairs 481 (a) 12 997102 Amort Idaho Earnings Test (254229) 99 997103 Def Project Compass 99 997104 WA Nat Gas Line Extension 99 997105 WA Nat Gas Line Extension 99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS TOTAL SCHEDULE M ADJUSTMENTS 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	4												
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12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line Extension99997107MDM SystemTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms Purchased	2	997084	Customer Uncollectibles										
12 997102 Amort Idaho Earnings Test (254229) 99 997103 Def Project Compass 99 997105 WA Nat Gas Line Extension 99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS 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	99	997098	Provision for Rate Refund										
12 997102 Amort Idaho Earnings Test (254229) 99 997103 Def Project Compass 99 997105 WA Nat Gas Line Extension 99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS 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	12	997101	Repairs 481 (a)										
99 997103 Def Project Compass 99 997105 WA Nat Gas Line Extension 99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS 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	12			54229)									
99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS ALLOCATION RATIOS: 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	99			,									
99 997107 MDM System TOTAL SCHEDULE M ADJUSTMENTS ALLOCATION RATIOS: 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	99	997105	WA Nat Gas Line Extension										
ALLOCATION RATIOS:	99												
G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms Purchased				STMENTS									
G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms Purchased	ALLOCATION R	ATIOS [.]											
G-ALL 2 Number of Customers G-ALL 4 Jurisdictional 4-Factor Ratio G-ALL 6 Actual Therms Purchased			Contract System Demand										
G-ALL 4 Jurisdictional 4-Factor Ratio G-ALL 6 Actual Therms Purchased		-											
G-ALL 6 Actual Therms Purchased	- · ·==												
	-	-											
G-ALL 11 Book Depreciation	G-ALL	11	Book Depreciation										
G-ALL 12 Net Gas Plant (before DFIT) - AMA	-			АМА									
G-ALL 99 Not Allocated	-												
	· · · · · · · · · · · · · · · · · · ·												

RESULTS	OF OPE	RATIONS	Report ID:	AVIS	TA UTILITIES	
DEFERRE	ED INCOM	ME TAX EXPENSEGAS	G-DTE-1A			
For Month	Ended C	October 31, 2017				
Average of	of Monthly	Averages Basis				
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	ION RAT	IOS:				
G-ALL	14	Net Allocated Schedule M's - AMA				
G-ALL	99	Not Allocated				

RESULT	S OF OPEF	RATIONS	Report ID:			A۱	ISTA UTILITIES					
TAXES C	DTHER TH	AN FEDERAL INCOME TAX	G-OTX-1A									
For Mont	h Ended Od	ctober 31, 2017										
Average	of Monthly	Averages Basis		***************** S	YSTEM *******	*****	******** WASH	HINGTON ****	*****	****************** ID.	AHO **********	***
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND S										
		DISTRIBUTION										
99	408110	State Excise Tax	_									
99	408120	Municipal Occupation & Lice	ense lax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca										
99	408170	R&P Property Tax - Distribut	ion									
99	409100	State Income Tax TOTAL DISTRIBUTION TA	x									
		TOTAL TAXES OTHER THAI	N FIT									
ALLOCA ⁻ G-ALL	TION RATIO 1	OS: System Contract Demand										

RESULTS (OF OPERA	TIONS	Report ID:			A	VISTA UTILITI	ES				
GAS UTILI			G-PLT-1A									
		ber 31, 2017										
		erages Basis		*********	* SYSTEM ******	*****	******** W	ASHINGTON ***	*****	********	** IDAHO ********	****
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	0)									
4	3031XX											
		TOTAL INTANGIBLE PLAN										
			-									
		UNDERGROUND STORAGE	E PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equ	ipment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND ST	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 Equ	uip-General									
6	379000	Measuring & Reg Station Equ										
6	380000	Services										
6	381000	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installations	S									
6	385000	Industrial Measuring & Reg S										
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	NT									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipment	t									
4	392XXX	Transportation Equipment										
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	ment									

RESULTS (OF OPERA	TIONS	Report ID:			A	/ISTA UTILITI	ES				
GAS UTILI	TY PLANT		G-PLT-1A									
For Month E	Ended Octo	ber 31, 2017										
Average of	Monthly Av	erages 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											
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
		TOTAL PLANT IN SERVICE	E									
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 AM	1XX 200									
		TOTAL ACCUMULATED D	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 DF	900 from C-DT 750 from C-DT Redemptions									
		NET GAS UTILITY PLANT										
ALLOCATIO	ON RATIOS	S:										
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)	- AMA									

RESULT	S OF OF	PERATIONS	Report ID:			A	VISTA UTILITIES	6				
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-1A									
		October 31, 2017										
		ly Averages Basis		*********	* 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	lldg									
4	190850	DFIT - Gain on Sale of General C	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	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:]		AVISTA UTILITIES				
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A							
For Month Ended October 31, 2017								
Average of Monthly Averages Basis								
		_						
	Assigned or	Assigned or	Assigned or					

	System	Allocated	Allocated	Allocated	******* GAS-NO	RTH *******	******* W	ASHINGTON *****	***	******	* IDAHO *******	
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Alloca		Direct	Allocated	Total	Direct	Allocated	Total
Electric Production												
Steam (ED-AN)												
Hydro (ED-AN)												
Other (ED-AN)	_											
Total Electric Production												
Floatnia Transmission												
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	1Ç											
Gas Distribution												
6 GD-AN												
GD-ID												
GD-WA												
GD-OR												
Total Gas Distribution												
General Plant												
ED-AN ED-ID												
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 General Plant												
Total Depreciation Expense	-											
Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdicti Page 1 of 2	on -		Washington			Idaho Print Date-Time: 2/6/2	2018 8·51 AM
					i age i oi z							2010 0.01 AIVI

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
- 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-1A
For Month Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

	Assigned or System Allocated	Assigned or Allocated	Assigned or Allocated	******	GAS-NORTH ****	****	******* W	ASHINGTON *	*****	******	** 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-AN												
Misc Intangible Plt (303000 ED-AN												
Total Production/Transmission												
Distribution												
Distribution Franchises (302000) ED-WA												
Misc Intangible Plt (303000) 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												
9,4 CD-ID ED-AN												
ED-ID												
ED-WA												
8,4 GD-AA												
4 GD-AN												
GD-OR												
Total Miscellaneous IT Intangible Plant - 3031XX												
Gas Underground Storage												
1 GD-AN												
Total Gas Underground Storage												
General Plant - 390200, 396200												
7,4 CD-AA												
4 ED-AN												
GD-OR Total General Plant- 390200, 396200												
10tai General Flant- 330200, 330200												
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

Electric	Gas-North	Gas-South	
		Page 1 of 1	

Jurisdiction -	
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System Contract Demand
 Jurisdictional 4-Factor Rat

Washington

Idaho

Print Date-Time: 2/6/2018 8:51 AM

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	Assigned or Allocated to Gas-South	******** GAS-NORTH ******* Direct Allocated	Total	******** WASHINGTON *** Direct Allocated	Total	****** Direct	** IDAHO ******* Allocated	Total
Electric Produc	ction	Total	to Electric	to dus North		Direct Anotated	Total	Direct Anotated	Total	Direct	Anocated	Total
	iteam (ED-AN)											
	lydro (ED-AN)											
	ther (ED-AN)											
Total Electric P		_										
												ĺ
Electric Transn												
	D-AN	_										
Total Electric T	ransmission											
Electric Distrib	ution											
E	D-AN											
E	D-ID											
E	D-WA											l i
Total Electric D	Distribution	_										
Gas Undergrou	und Storago											ĺ
	GD-AN											
	D-AN											
Total Gas Unde												
Total Gas onde	erground Stor	ai										
Gas Distributio												ĺ
	BD-AN											
	BD-ID											
	BD-WA											
	D-OR	_										
Total Gas Distr	ibution											
General Plant												
E	D-AN											
E	D-ID											
E	D-WA											
	D-AA											
	D-AN											
	D-ID											
	D-WA											
	D-AA											
4 G	D-AN											
	D-ID											
	GD-WA GD-OR											
Total General F												
. etai eenerari												
Total Accumula	ated Deprecia	tic										
Allocation Ratio	os:											

Service -

Gas-South

Jurisdiction -Page 1 of 2

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

- 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:		A	/ISTA UTILITIES						
GAS-NORTH ACCUMULATED AMORTI For Month Ended October 31, 2017	ZATION	G-AAMT-1A									
Average of Monthly Averages Basis											
Twendge of Wonting Twendges Dasis		Assigned or	Assigned or	Assigned or							
	System	Allocated	Allocated	Allocated	******** GAS-NORTH ****	****	******** WASHINGTON ****	****	******	* IDAHO ********	
Ref/Basis	Total	to Electric	to Gas-North t	o Gas-South	Direct Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
Production/Transmission				·							
Franchises (302000)	ED-AN										
Misc Intangible Plt (303000 B	ED-AN										
Total Production/Transmission											
Distribution											
()	ED-WA										
Misc Intangible Plt (303000 B	ED-WA										
Total Distribution											
General Plant - 303000											
7,4 0	CD-AA										
	CD-AN										
	GD-ID										
	GD-WA										
	GD-OR										
Total General Plant - 303000											
Miscellaneous IT Intangible Plant - 303											
	CD-AA										
	CD-AN										
	CD-ID										
	ED-AN ED-ID										
	ED-WA										
	GD-AA										
	GD-AN										
	GD-OR										
Total Miscellaneous IT Intangible Plan	t - 3031)										
Gas Underground Storage											
	GD-AN										
Total Gas Underground Storage	-										
General Plant - 390200, 396200											
7,4	CD-AA										
	CD-ID										
	CD-WA										
	ED-AN										
	ED-WA										
	GD-WA										
Total General Plant - 390200, 396200	GD-OR _										
Total Accumulated Amortization	-										
Allocation Ratios:											
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington			Idaho	
					5 4 6 9		-		_		

RESULIS	OF OPERATIONS	Report ID:	AVISTA UTILI
GAS-NORT	TH ACCUMULATED AMORTIZATION	G-AAMT-1A	
For Month E	Ended October 31, 2017		
Average of	Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor		
8	Gas North/Oregon 4-Factor		
9	Elec/Gas North 4-Factor		

LITIES

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

	TS OF OPERATIONS	Report ID:		A۱	ISTA UTILITIES								
	ON GENERAL PLANT	C-GPL-1A		_									
	nth Ended October 31, 2017			Ga	as-North Copy								
Average	e of Monthly Averages Basis		*********		***************************************	*****	**********		TH ***************	******* **	******	EGON GAS *****	*****
Def/Dee	k Account Departmen	Total	Direct-WA			Total	Direct-WA				Direct-OR		
Rei/Dasi	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												
0	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												
•	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												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9													
	TOTAL ACCOUNT												

	TS OF OPERATIONS ON GENERAL PLANT	Report ID: C-GPL-1A		A١	/ISTA UTILITIES								
	nth Ended October 31, 2017	001214		G	as-North Copy								
	e of Monthly Averages Basis												
	, ,											EGON GAS *****	*****
Ref/Basi	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	202000 Ctores Faultament												
00	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												
	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	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												

COMM For Mor	ON GENE	PERATIONS ERAL PLANT I October 31, 2017 nly Averages Basis	Report ID: C-GPL-1A		Ga	/ISTA UTILITIES as-North Copy								
Ref/Basi	is Accour	t Description	Total	Direct-WA	***** ELECTRIC Direct-ID	Allocated	Total	Direct-WA	***** GAS NOR Direct-ID	TH ****************************** Allocated	Total	Direct-OR	EGON GAS ****** Allocated	Total
99 99 99 8 7 9	396XX)	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	8 9		- t											

RESULTS OF OPERATIONS Report ID: COMMON INTANGIBLE PLANT C-IPL-1A For Month Ended October 31, 2017 October 31, 2017					VISTA UTILITIES									
Average of I	Average of Monthly Averages Basis			*****		*****	***	*****		*****	****	*****	REGON 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 9	303000	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-WA / ID / AN TOTAL ACCOUNT												
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 TOTAL												

ALLOCATION RATIOS:

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

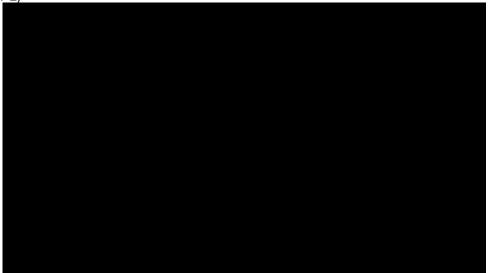
RESULTS OF OPERATIONS Report ID:				A	VISTA UTILITIES									
COMMON INTANGIBLE PLANT C-IPL-1A														
For Month Ended October 31, 2017			Gas-North Copy											
Average of Monthly Averages Basis														
				*****	*** ELECTRIC	******	******	*****	** GAS NORTH	l ************************************	******	*************** OF	REGON GAS*****	*****
Ref/Basis	Account	Description	To <u>tal</u>	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 OPERATIONS	Report ID:		AVISTA UTILITIES				
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A						
For Month Ended October 31, 2017			Ga	s-North Copy			
Average of Monthly Averages Basis							
Ref/Basis Account Description		Total	Electric	Gas North	Oregon Gas		

- Deferred FIT Common Plant (For Report APL)
- 282900 CD-AA 7 282900 GD-AA
- 8
- 9 282900 CD-WA / ID / AN
- 7 283750 CD-AA
 - Total

ALLOCATION RATIOS:

- Elec/Gas North/Oregon 4-Factor G-ALL 7 G-ALL Gas North/Oregon 4-Factor 8
- G-ALL Elec/Gas North 4-Factor 9
- G-ALL 99 Not Allocated



RESULTS OF OPERATIONS Report ID: COMMON WORKING CAPITAL C-WKC-1A				Av	ISTA UTILITIES						
	October 31, 2017	C-WRC-TA	Gas-North Copy								
f Monthly	Averages Basis										
			****** SYS	STEM ******	*****		***** ELECTRIC ****	**	***** GAS NORTH *	****	*GAS SOUTH*
Account	Description		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
151120	FUEL STOCK COAL-COLS	TRIP									
151210	FUEL STOCK HOG FUEL-K	FGS									
154100	PLANT MATERIALS & OPE	R SUPPLIES									
154300	PLANT MATERIALS & OPE	R SUP-CS2									
154400	PLANT MATERIALS & OPE	R SUP-COLSTRIP									
154500	SUPPLY CHAIN RECEIVING	G INVENTORY									
154550	SUPPLY CHAIN AVERAGE	COST VARIANCE									
154560	SUPPLY CHAIN INVOICE P	RICE VARIANCE									
163998	COMMON WORKING CAPI	TAL									
163999	INVESTOR-SUPPLIED WO	RKING CAPITAL									
-	TOTAL										
	f Monthly Account 151120 151210 154100 154300 154500 154550 154560 163998 163999	f Monthly Averages Basis Account Description 151120 FUEL STOCK COAL-COLS 151210 FUEL STOCK HOG FUEL-K 154100 PLANT MATERIALS & OPE 154300 PLANT MATERIALS & OPE 154400 PLANT MATERIALS & OPE 154500 SUPPLY CHAIN RECEIVING 154550 SUPPLY CHAIN AVERAGE 154560 SUPPLY CHAIN INVOICE P 163998 COMMON WORKING CAPI	f Monthly Averages Basis Account Description 151120 FUEL STOCK COAL-COLSTRIP 151210 FUEL STOCK HOG FUEL-KFGS 154100 PLANT MATERIALS & OPER SUPPLIES 154300 PLANT MATERIALS & OPER SUP-CS2 154400 PLANT MATERIALS & OPER SUP-COLSTRIP 154500 SUPPLY CHAIN RECEIVING INVENTORY 154550 SUPPLY CHAIN AVERAGE COST VARIANCE 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE 163998 COMMON WORKING CAPITAL 163999 INVESTOR-SUPPLIED WORKING CAPITAL	f Monthly Averages Basis SYS Account Description Washington 151120 FUEL STOCK COAL-COLSTRIP 151210 FUEL STOCK HOG FUEL-KFGS 154100 PLANT MATERIALS & OPER SUPPLIES 154300 PLANT MATERIALS & OPER SUP-COLSTRIP 154500 SUPPLY CHAIN RECEIVING INVENTORY 154550 SUPPLY CHAIN AVERAGE COST VARIANCE 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE 163998 COMMON WORKING CAPITAL 163999 INVESTOR-SUPPLIED WORKING CAPITAL	f Monthly Averages Basis ************************************	f Monthly Averages Basis ************************************	f Monthly Averages Basis ************************************	f Monthly Averages Basis ****** ELECTRIC **** Account Description Washington Idaho Oregon Total Washington 151120 FUEL STOCK COAL-COLSTRIP Home Supervision Idaho Oregon Total Washington 151120 FUEL STOCK COAL-COLSTRIP Home Supervision Idaho Oregon Total Washington 151120 FUEL STOCK COAL-COLSTRIP Home Supervision Idaho Oregon Total Washington 151120 FUEL STOCK HOG FUEL-KFGS Home Supervision Idaho Oregon Total Washington 154100 PLANT MATERIALS & OPER SUPPLIES Home Supervision Idaho <	f Monthly Averages Basis ***** ELECTRIC ***** Account Description Washington Idaho Oregon Total Washington Idaho 151120 FUEL STOCK COAL-COLSTRIP 151210 FUEL STOCK HOG FUEL-KFGS Idaho Vashington Idaho Idaho Verages Idaho Id	f Monthly Averages Basis ***** GAS NORTH * Account Description Washington Idaho Oregon Total Washington Idaho Washington 151120 FUEL STOCK COAL-COLSTRIP 151200 FUEL STOCK HOG FUEL-KFGS Washington Idaho Ida	f Monthly Averages Basis ***** GAS NORTH ***** Account Description Washington Idaho Oregon Total Washington Idaho Washington Idaho 151120 FUEL STOCK COAL-COLSTRIP 151120 FUEL STOCK HOG FUEL-KFGS Idaho Vashington Vashington Idaho Vashin

ALLOCATION RATIOS:

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

	Elec	tric Gas-I	North Gas-So	uth Idaho	Electric	Idaho Gas	Oregon Gas
5							