OPERATIONS F RETURN led November 30, 2017	Report ID: G-ROR-1A	F	VISTA UTILITIES	
nthly Averages Basis				
ount Description		System	Washington	Idaho
Gas Net Operating Income (Loss)				
Adjustments				
Adjusted Gas Net Operating Income (Loss)			
Gas Net Adjusted Rate Base				
RATE OF RETURN				
	F RETURN led November 30, 2017 <u>inthly Averages Basis</u> <u>bunt Description</u> Gas Net Operating Income (Loss) Adjustments Adjusted Gas Net Operating Income (Gas Net Adjusted Rate Base	F RETURN G-ROR-1A Ied November 30, 2017 Inthis Averages Basis Inthis Averages Basis Image: State Basis Iount Description Image: State Basis Gas Net Operating Income (Loss) Image: Adjustments Adjusted Gas Net Operating Income (Loss) Image: Gas Net Adjusted Rate Base	RETURN G-ROR-1A led November 30, 2017 anthly Averages Basis ount Description System Gas Net Operating Income (Loss) Adjustments Adjusted Gas Net Operating Income (Loss) Gas Net Adjusted Rate Base	F RETURN G-ROR-1A led November 30, 2017

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.

GAS AL	th Ended No	PERCENTAGES ovember 30, 2017	Report ID: G-ALL-1A		AVIS	TA UTILITIES
Average Basis	of Monthly / Ref	Averages Basis Description	Based on Data from:	System	Washington	Idaho
Dasis	Rei	Description	Based on Data nom.	System	Washington	Idano
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	11-01-2017 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	11-01-2017 thru 11-30-2017			

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended November 30, 2017 Average of Monthly Averages Basis	Report ID: G-ALL-1A		AV	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	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
7 Average (CD AA)					

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Month Ended November 30, 2017 Average of Monthly Averages Basis		Report ID: G-ALL-1A		AV	ISTA UTILITIES	
Total Percentage Direct Labor Acc Direct Labor Acc Direct Labor Acc Total Percentage Number of Custo Percentage Net Direct Plant Percentage	cts 580 - 894 cts 901 - 935 cts 901 - 905 Utility 9 Only tts 580 - 894 tts 901 - 935 tts 901 - 905 Utility 9 Only	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Total Percentages8Average (GD AA)						

RESULT	S OF OPEF	RATIONS	Report ID:		A٧	ISTA UTILITIES	
		PERCENTAGES	G-ALL-1A				
		ovember 30, 2017					
		Averages Basis					
	Input	Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Adjustments	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
		Total					
		Percentage					
		Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage					
		Number of Customers at Percentage					
9		Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA)					
JP		Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016				
10		Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016				
11		Book Depreciation Percent	11-01-2017 thru 11-30-2017				
12		Net Gas Plant (before DFIT) - AMA Percent	10-01-2017 thru 11-30-2017				
13	G-PLT	Net Gas General Plant - AMA Percent	10-01-2017 thru 11-30-2017				
14		Net Allocated Schedule M's - AMA Percent	11-01-2017 thru 11-30-2017				
99	Input	Not Allocated					

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
		STATEMENT	G-OPS-1A									
		ovember 30, 2017										
		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	JSTOMERS	_								
			_									
		OTHER OPERATING REVENUES	S:									
99		Sales for Resale										
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 RE	VENUES	_								
		TOTAL GAS REVENUES	-	_								
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	0	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	-	_								
		TOTAL PRODUCTION EXPENSE	S									
		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-Undergrour										
G-AMTX		Amortization Expense-Undergrour	na Storage									
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AM	RI/NON-FIT TA									

RESULTS OF OPERATIONS	Report ID:		AV	ISTA UTILI	ΓIES					
GAS OPERATING STATEMENT	G-OPS-1A									
or Month Ended November 30, 2017										
verage of Monthly Averages Basis		***********	* SYSTEM ******	******	******** W	ASHINGTON **	*******	**********	IDAHO ********	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

	S OF OPE		Report ID:		AVI	STA UTILI	TIES					
			G-OPS-1A									
		ovember 30, 2017										
		Averages Basis			SYSTEM ******			ASHINGTON ***			IDAHO *********	
Ref/Basis	s 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-Industrial Measuring & Reg Sta Exp-City Gate Meter & House Regulator Expenses										
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
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-Industrial Measuring & Reg Sta Exp-City Gate Services Meters & House Regulators Other Equipment TOTAL DISTRIBUTION OPERATING	G EXP									
G-DEPX G-OTX		Depreciation Expense-Distribution Taxes Other Than FIT TOTAL DISTR DEPR/AMRT/NON-FI TOTAL DISTRIBUTION EXPENSES	_									

RESULTS	S OF OPEI	RATIONS	Report ID:		AVIST	TA UTILI	TIES					
GAS OPE	ERATING S	STATEMENT	G-OPS-1A									
For Month	h Ended No	ovember 30, 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 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 I	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 & II	NFO EXP	_								
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
2	910000	TOTAL SALES EXPENSES		-								
		IUTAL SALES EXPENSES										

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
		STATEMENT	G-OPS-1A									
For Mont	h Ended N	ovember 30, 2017										
		Averages Basis		**********	* SYSTEM *****	******	********** W	VASHINGTON ***	*****	**********	* IDAHO ********	*****
		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 - Cr	edit									
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	6									
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATIN	NG EXP									
G-DEPX		Depreciation Expense-General Pla	ant									
G-AMTX		Amortization Expense - General P										
G-AMTX		Amortization Expense - Misc IT Int										
G-AMTX		Amortization Expense-General Pla										
99	407025	WA GRC Jackson Prairie O&M De										
99	407229	Idaho Earnings Test Amortization	Jional									
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407414	Regulatory Credits-Deferral-FISEF	RVE									
99	407425	WA GRC Jackson Prairie Deferral										
99	407436	MDM System										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-F	TT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
		TOTAL EXPENSES BEFORE FIT										Í
		NET OPERATING INCOME (LOS	S) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME	ТАХ									
G-FIT		AMORTIZED INVESTMENT TAX										
0111		GAS NET OPERATING INCOME	-									

RESULTS OF OPE		Report ID: G-OPS-1A		AV	ISTA UTILI	TIES					
For Month Ended N	-										
Average of Monthly	/ Averages Basis		***********	SYSTEM ******	******	******** W	ASHINGTON *	*****	**********	* IDAHO ********	*******
Ref/Basis Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Tota
ALLOCATION RAT G-ALL 1 G-ALL 2 G-ALL 3	System Contract Demand Number of Customers Direct Distribution Operating Expens	3 0									
G-ALL 4 G-ALL 10	Jurisdictional 4-Factor Ratio Actual Annual Throughput										
G-ALL 99	Not Allocated										

RESULTS	OF OPER	RATIONS	Report ID:		AVI	STA UTILIT	IES					
GAS ALLO	OCATION	OF OTHER REVENUE	G-495-1A									
For Month	Ended No	ovember 30, 2017										
Average of	f Monthly	Averages Basis		*********	SYSTEM ******	******	****** W/	ASHINGTON **	*****	**********	* IDAHO *******	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4		OTHER GAS REVENUE-MISCEL										
4		DEFERRED EXCHANGE RESER	VATION									
4		ENTITLEMENT PENALTIES										
4		OTHER GAS REV-DECOUPLING	-									
99		CONTRA DECOUPLING DEFFER										
4		RESIDENTIAL DECOUPLING DE										
4		AMORTIZATION RES DECOUPLI	-									
4		NON-RES DECOUPLING DEFER										
4		AMORTIZATION NON-RES DECO										
4		OTHER GAS REVENUE-DSM LO	-									
4		OTHER GAS REVENUE-MARGIN										
4		OTHER GAS REVENUE-GLENDA										
4		OTHER GAS REVENUE-PPP REC										
4	495900	GAS CUSTOMERS-OTHER GAS	-									
		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 UTILIT	IES					
		F PURCHASED GAS COSTS	G-804-1A									
		November 30, 2017										
		ly Averages Basis			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										
I C												
6		Gas Costs - Fixed Hedge GTI Contributions										
6		Transaction Fees										
6												
6		Merchandise Processing Fee Gas Research Contributions										
6												
6		Gas Transaction Fees										
6		Gas Purchases - Financial										
6		Gas Costs - Offsystem Bookou										
6		Gas Costs - Offsystem Bookou										
6		Gas Costs - Intracompany LDO	Gas									
6		Off System Gas Purchases										
99		Gas Exp - Rate Amortizations										
99		Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals										
		TOTAL PURCHASED GAS CO	DSTS									
		7100										
	ATION RA											
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

		OPERATIONS OF ACCOUNT 908	Report ID: G-908-1A		AV	ISTA UTILIT/	TIES					
		ed November 30, 2017										
Averag	ge of Mor	thly Averages Basis		**********	* SYSTEM *****	*****	******** W	ASHINGTON *	*****	**********	* IDAHO ******	******
Ref/Bas	si: Accour	nt Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	90800) Customer Assistance Expense										
99	90860) Public Purpose Tariff Rider Expen	se Offset									
99	90861) Limited Income Tax Refund Progr	am									
99	90869) Schedule 91 Amortization include	d in Unbilled									
99	90899	DSM Amortization										
		Total Account 908	-									
ALLOC G-ALL G-ALL		RATIOS: Number of Customers Not Allocated										

INTERES	S OF OPERATIONS ST DEDUCTION FOR FITGAS NORTH th Ended November 30, 2017	Report ID: G-INT-1A	ļ "	AVISTA UTILITIES	6
Ref/Basis	of Monthly Averages Basis s Description		System	Washington	Idaho
1 2	Debt Capital Structure - Debt Ratio Cost of Debt Total Cost of Debt Total Weighted Cost		System	Washington	Idano
G-APL	Net Rate Base Interest Deduction for FIT Calculation				

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

FEDERAL For Month	INCON Ended	PERATIONS IE TAXESGAS November 30, 2017	Report ID: G-FIT-1A	AV	STA UTILITIES	
	f 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 Amo	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 4	411400	Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				
ALLOCATI G-ALL	ION RA 99	TIOS: Not Allocated				

For Month Ended November 30, 2017	RESULTS OF C	E M ITEM	S	Report ID: G-SCM-1A		AVI	ISTA UTILITI	ES					
Ref Basis Áncount Description Direct Allocated Total 12 997000 Rolf the and Damages Salvage Association Asociation Association	For Month Ende	d Novembe	er 30, 2017										
99700 Book Depreciation & Amortization 12 997001 Construction 2 997002 Injuries and Damages 14 997003 Silvarge 4 997005 FAS106 Current Retiree Medical Accrual 6 997070 Deferred Gas Cradit and Retruds 4 997015 Ariginane Lasse Payments 12 997016 Redemption Expense Amortization 99 997010 Deferred Gas Cradit and Retruds 4 997020 FAS70 Current Pension Accrual 4 997031 Decoupling Mechanism 12 997031 Decoupling Mechanism 12 997032 FAS70 Current Pension Accrual 4 997033 Decoupling Mechanism 12 997030 Decoupling Mechanism 13 997033 Decoupling Mechanism 14 997042 FAS106 Current Reside Exchange 14 997052 Gain on Sale O'Mice Building 15 997053 Deferred Compensation 14 997052 Gain	Average of Mon	thly Averag	jes Basis		*********	** SYSTEM ******	******	****** W	ASHINGTON ****	******	*********	** IDAHO ********	*****
12 99700 Contributions In Aid of Construction 2 997003 Salvage 4 997005 FASTO Current Relivee Medical Accrual 6 997005 Dis Book Amonization 99 99701 Dierred Gas Credit and Refunds 4 997010 FAST Current Pension Accrual 4 997020 FAST Current Pension Accrual 9 99703 Increat Rate Swaps 12 997030 Increat Rate Swaps 13 997030 Increat Rate Swaps 14 997030 Salt Transfulder 15 997030 Increat Rate Swaps 16 997030 Increat Contage 17 997034 Tatroportation of Undied Revenue Add-Ins 99705 Nontratation of Undied Revenue Add-Ins 99 99705 Disalovances 11 997149 Disalovance	Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 997002 lipuides and Damages 12 997003 SiAvage 4 997005 FAS106 Current Reitree Medical Accual 6 997001 Defrared Gas Credit and Refunds 4 997005 Airfane Lease Payments 12 997016 Redemption Expense Amoritzation 4 997020 FAS5 Current Pension Accual 4 997023 FAS7 Current Pension Accual 4 997033 Increase Rate Swape 9 997033 Increase Rate Swape 4 997052 Increase Rate Swape 1 997054 Rate Dereciation 4 997055 Anortzation of Unbilled Revenue Add-Ins 997054 Customer Uncelectibles Bulisalityanoces 99		997000	Book Depreciation & Amortiza	tion									
997002 injuries and Damages 12 997003 SiAvage 4 997005 FAS106 Current Reitree Medical Accual 6 997001 Detred Gas Credit and Relunds 4 997015 Airflane Lease Payments 12 997016 Redemption Expense Amoritation 4 997020 FAS106 Current Reinfon Accrual 4 997023 FAS106 Current Reinfon Accrual 4 997023 FAS106 Cara Retifement Benefits 99 997031 Decouping Mechanism 12 997032 Interest Rate Swaps 4 997022 FAS106 Couping Mechanism 13 997045 Amoritation of Unbil Mider 14 997052 Garan Osala of Office Building 99 997073 Decortation of Unbil Mider 14 997062 Can on Sala of Office Building 99 997073 Dist Amoritation of Unbil Mider 14 997062 Moritation of Unbil Mider 15 997064 Customer Uncollecthiles 99 9	12	997001	Contributions In Aid of Constru	uction									
4 99700 FA10 [®] Current Retiree Medical Accrual 6 997010 Deferred Gas Credit and Refunds 9 997011 Deferred Gas Credit and Refunds 12 997014 Redemption Expense Amonitzation 4 997022 FAS10 [®] Current Pension Accrual 4 997023 Interest Rate Swaps 9 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997023 Interest Rate Swaps 4 997032 Interest Rate Swaps 4 997033 Decoupling Mechanism 12 997043 Acturer 13 997053 Deferred Gas Exchange 14 997053 Deferred Gas Exchange 15 997053 Deferred Compasation 99 997054 Amoritization of Unbilled Revenue Add-Ins 99 997054 Marter Add-Ins 99 997053 Deferred Compasation 1 997084 Acture Tomoritation to Defereciation 1 9970543	2	997002	Injuries and Damages										
6 99700 DSM Book Amorization 99 997010 Deferred Gas Credit and Refunds 4 997011 Airplane Lease Payments 4 997022 FAS87 Current Pension Acrual 4 997023 Decoupling Mechanism 99 997033 Decoupling Mechanism 91 997033 Decoupling Mechanism 92 99703 Decoupling Mechanism 93 99703 Decoupling Mechanism 94 997033 Decoupling Mechanism 95 99703 Decoupling Mechanism 94 997033 Decoupling Mechanism 95 99704 Tax Depreciation 11 997048 Tax Depreciation 14 997058 Deferred Gas Exchange 4 997058 Deferred Compensation - Depreciation 11 997049 Tax Depreciation - Depreciation 11 997058 Provision for Rauson 2 997080 Provision for Rauson 31 997080 Provision for Rauson	12	997003	Salvage										
99 997010 Deferred Case Creatit and Rebunds 4 997016 Redemption Expense Amoritization 4 997020 FAS 100 Fronsion Accural 4 997020 FAS 100 Fronsion Accural 9 997030 Interest Rate Swaps 12 997032 Interest Rate Swaps 4 997032 Interest Rate Swaps 13 997045 Sol Tariff Rider 14 997055 Sol Toriff Rider 15 997068 Sain on Sale of Office Building 99 997055 Sain on Sale of Office Building 99 997065 Sain on Sale of Office Building 99 997065 Sain Safe of Office Building 99 997076 Sain Osale of Office Building 99 99708 Book Transportation - D 11 99708 Book Transportation - D 12 99708 Book Transportation - D 13 99708 Porision for Rate Refund 14 99708 Sain Time Creation 99709 997103 </td <td>4</td> <td>997005</td> <td>FAS106 Current Retiree Media</td> <td>cal Accrual</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	4	997005	FAS106 Current Retiree Media	cal Accrual									
4 997015 Airplane Lases Payments 12 997016 Acdemption Expense Amorization 4 997020 FAS87 Current Pension Accrual 4 997031 Decoupling Mechanism 99 997031 Decoupling Mechanism 91 997032 DSM Tarif Rider 12 997048 Tax Depreciation 14 997052 Gain on Sale of Office Building 91 997053 DSIT Amorization on Inbiled Revenue Add-Ins 91 997054 Marifization Expensiation 1 997054 Book Transportation Depreciation 4 997055 Marifization Incollectibles 2 997085 Marifization Incollectibles 9 997010 Readinating Test (254229) 99 997101 Mont Idale Extension 99 997105 Mart Reing Test (254229)	6	997008	DSM Book Amortization										
12 997016 Redemption Expense Anoritzation 4 997020 FAS 100 Fensi Retirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 4 997032 SoM Tartif Rider 12 997043 AFUDC 11 997043 AFUDC 11 997052 Catin on Sale of Office Stockinge 4 997052 Catin on Sale of Office Stockinge 9 997073 Deferred Gas Exchange 4 997082 Catin on Sale of Office Stockinge 9 997073 Deferred Gas Exchange 4 997082 Catin on Sale of Office Cation 9 997073 Deferred Gas Exchange 4 997081 Deferred Compensation 4 997081 Deferred Compensation 4 997081 Deferred Compensation 9 997081 Deferred Compensation 12 997043 Deferred Compensation 9 997050 Nont Itabine Exclestating </td <td>99</td> <td>997010</td> <td>Deferred Gas Credit and Refu</td> <td>nds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	99	997010	Deferred Gas Credit and Refu	nds									
4 997020 FASB7 Current Pension Accrual 4 997020 FAS1 GP Corst Retirement Benefits 99 997031 Decoupling Mechanism 12 997033 DSM Tariff Rider 12 997033 DSM Tariff Rider 11 997053 Deferred Gas Exchange 4 997065 Cain on Sale of Office Building 9 997075 Deferred Gas Exchange 9 9970765 Solt Amortization of Unbilde Revenue Add-Ins 99 9970765 Bort Amasportation Depreciation 1 997080 Book Transportation Depreciation 4 997080 Book Transportation Depreciation 4 997080 Book Transportation Depreciation 4 997081 Deferred Compensation 4 997082 Meal Disallowances 9 99709702 Meal Disallowances 9 997013 Deferred Compass 99 997101 Repains 481 (a) 12 997102 Amort Jabio Earnings Test (254229) 99 997103 DM System 99 997105		997015	Airplane Lease Payments										
4 97202 FAS 106 Post Reirement Benefits 99 997031 Decoupling Mechanism 12 997032 Interest Rate Swaps 14 997033 DSM Tariff Rider 15 997049 Tax Depredation 16 997049 Tax Depredation 17 997045 Calin on Sale of Office Building 99 997073 DSIT Amortization Of Unbilde Revenue Add-Ins 99 997073 DSIT Amortization - ID 11 997080 Rointraition of Unbilde Revenue Add-Ins 99 997073 DSIT Amortization - ID 11 997081 Deferred Compensation 99 9970730 DSIT Amortization - ID 11 997081 Deferred Compensation 4 997082 Real Disallowances 4 997083 Paid Time Off 12 997040 Amort Idaho Earnings Test (254229) 99 997050 Perovice Compass 99 99705 Per Poyeic Compass 99 99705 Per Poyeic Compass 99 99705 Per Poyeic Compass	12	997016	Redemption Expense Amortiza	ation									
99 99703 Decouping Mechanism 12 997033 DSM Tariff Rider 12 997044 AFUDC 11 997045 AFUDC 11 997055 Deferred Gass Exchange 4 997065 Carino State Office Building 99 997075 Deferred Office Building 99 997065 Anoritization of Unbilled Revenue Add-Ins 99 997073 Deferred Ompensation - LD 11 997080 Book Transportation Depreciation 4 997081 Boing State Office 4 997082 Meai Disallowances 4 997084 Customer Uncollectibles 99 997105 Provision for Rate Refund 12 997104 Arber Ompass 99 997105 Provision for Rate Refund 12 997102 Armot Kato Sas 99 997105 Provision for Rate Refund 12 997104 Arbot Gas Mathemation 99 997105 Win Mat Gas Line Extension <	4	997020	FAS87 Current Pension Accru	al									
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99997063Amortization of Unbilled Revenue Add-Ins99997073DSIT Amorization - ID11997080Book Transportation Depreciation4997081Deferred Compensation4997083Paid Time Off2997084Customer Uncollectibles9997095Provision for Rate Refund12997103Repairs 481 (a)12997103Def Project Compass99997105VA Nat Gas Line Extension99997107MDM SystemTOTAL SCHEDULE M ADJUSTMENTSALLCOCATION RATIOS:G-ALL1Contract System DemandG-ALL4Jurisdictional 4-Factor RatioG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	•												
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4997081Deferred Compensation4997082Meal Disallowances4997083Piati Time Off2997084Customer Uncollectibles9997098Provision for Rate Refund12997101Repairs 481 (a)12997102Amort Idaho Earnings Test (254229)99997103Def Project Compass99997105WA Nat Gas Line Extension99997107WDM SystemTOTAL SCHEDULE M ADJUSTMENTSALLLOCATION RATIOS:G-ALL1Contract System DemandG-ALL1Contract System DemandG-ALL6Actual Therms PurchasedG-ALL6Actual Therms PurchasedG-ALL1Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA													
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99997098Provision for Rate Refund12997101Repairs 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 PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA													
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99997103Def Project Compass99997105WA Nat Gas Line Extension99997107MDM SystemTOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1G-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6G-ALL1Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA													
99997105WA Nat Gas Line Extension99997107MDM System TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1Contract System Demand G-ALLG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6G-ALL1Book DepreciationG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA				54229)									
99997107MDM System TOTAL SCHEDULE M ADJUSTMENTSALLOCATION RATIOS:G-ALL1G-ALL2Number of CustomersG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL1Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA													
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 G-ALL 1 Book Depreciation G-ALL 12 Net Gas Plant (before DFIT) - AMA													
ALLOCATION RATIOS:G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	99	997107											
G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA			TOTAL SCHEDULE M ADJU	STMENTS									
G-ALL1Contract System DemandG-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA													
G-ALL2Number of CustomersG-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA													
G-ALL4Jurisdictional 4-Factor RatioG-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	-	-											
G-ALL6Actual Therms PurchasedG-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA	-												
G-ALL11Book DepreciationG-ALL12Net Gas Plant (before DFIT) - AMA		-											
G-ALL 12 Net Gas Plant (before DFIT) - AMA	-	-											
	-												
G-ALL 99 NOT Allocated			,	AIVIA									
	G-ALL	99	INOT AIIOCATED										

		RATIONS	Report ID:	AVI	STA UTILITIES	
DEFERR	ED INCOM	ME TAX EXPENSEGAS	G-DTE-1A			
For Mont	h Ended N	lovember 30, 2017				
Average	of Monthly	Averages Basis				
Ref/Basis	s Account	Description	-	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expe	ense - Allocated			
99	410100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
14		Deferred Federal Income Tax Expe	ense - Allocated			
99	411100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
		Total Deferred Federal Income Ta	ax Expense			
	TION RAT					
G-ALL	14	Net Allocated Schedule M's - AMA				
G-ALL	99	Not Allocated				

RESULT	S OF OPEF	RATIONS	Report ID:			A٧	ISTA UTILITIES					
TAXES C	OTHER THA	N FEDERAL INCOME TAX	G-OTX-1A									
For Month	h Ended No	ovember 30, 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										
·	100100	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	l Tax									
99	408170	R&P Property Tax - Distribut	tion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	AX									
		TOTAL TAXES OTHER THAI	N FIT									
ALLOCA ⁻ G-ALL	TION RATIO 1	DS: System Contract Demand										

RESULTS (OF OPERA	TIONS	Report ID:			A	ISTA UTILIT	IES				
GAS UTILI			G-PLT-1A									
		ember 30, 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	00)									
4	3031XX	Misc Intangible IT Plant (303	31XX)									
		TOTAL INTANGIBLE PLAN	T									
			-									
		UNDERGROUND STORAG	E PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipm	nent									
1	355000	Measuring & Regulating Equ	uipment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND S	TORAGE PLAN									
		DISTRIBUTION PLANT:										
6	374200											
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Ec										
6	379000	Measuring & Reg Station Ec	quip-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	Sta Equip									
6	387000	Other Equipment	-									
		TOTAL DISTRIBUTION PLA	ANT _									
4	2003/3/3/	GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipmer	ητ									
4	392XXX											
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	oment									

RESULTS (OF OPERA	TIONS	Report ID:			A	/ISTA UTILITI	ES				
GAS UTILI	TY PLANT		G-PLT-1A									
For Month E	Ended Nove	ember 30, 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	Communications Equipment										
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 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	8:										
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:			AV	ISTA UTILITIES	3				
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-1A									
For Mont	th Ended	November 30, 2017										
Average	of Month	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	ldg									
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	ion									
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		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 November 30, 2017		
Average of Monthly Averages Basis		

Ref/Basis		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******** GAS-NORTH *******			ASHINGTON ******			* IDAHO *******	Total
Electric Prod	duction	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
LIECTIC FIOD	Steam (ED-AN)												
	Hydro (ED-AN)												
	Other (ED-AN)												
Total Electric	c Production												
Electric Tran	nsmission ED-AN												
Total Electric	c Transmission												
TOTAL Electric	C Transmission												
Electric Dist	ribution												
	ED-AN												
	ED-ID												
	ED-WA												
Total Electric	c Distribution												
Gas Undergr	round Storage												
I	GD-AN GD-OR												
Total Gas Un	nderground Stora												
	nderground Stora												
Gas Distribu	ution												
6	GD-AN												
	GD-ID												
	GD-WA												
	GD-OR												
Total Gas Di	istribution												
General Plan	nt												
	ED-AN												
	ED-ID												
	ED-WA												
7,4	CD-AA												
9,4	CD-AN												
9 9	CD-ID CD-WA												
9 8,4	GD-AA												
4	GD-AN												
7	GD-ID												
	GD-WA												
	GD-OR												
Total Genera													
Total Deprec	ciation Expense												
Allocation R	atios:												
Service -			Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2			Washington			Idaho Print Date-Time: 2/6/20	
						Page 1 of 2			-			Print Date-Time: 2/6/20	18 9:01 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 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

- 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 November 30, 2017	
Average of Monthly Averages Basis	

Assigned or

Assigned or Assigned or

	System	Allocated	Allocated	Allocated ******** GAS-NORTH ********		******** WASHINGTON **	*****	******** IDAHO *******			
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct Allocated	Total		Allocated	Total
Production/Transmission											
Franchises (302000) ED-A											
Misc Intangible Plt (303000) ED-A	N										
Total Production/Transmission											
Distribution											
Franchises (302000) ED-V											
Misc Intangible Plt (303000) ED-V	VA										
Total Distribution											
General Plant - 303000											
7,4 CD-A	A										
9,4 CD-A											
GD-II											
GD-V											
GD-0											
Total General Plant - 303000											
Miscellaneous IT Intangible Plant - 3031XX											
7,4 CD-A											
9,4 CD-A											
9,4 CD-II ED-A											
ED-A											
ED-V											
8,4 GD-A											
4 GD-A											
GD-C											
Total Miscellaneous IT Intangible Plant - 303											
Gas Underground Storage											
1 GD-A	AN .										
Total Gas Underground Storage											
General Plant - 390200, 396200											
7,4 CD-A											
4 ED-A											
GD-C											
Total General Plant- 390200, 396200											
Total Amortization Expense											
Allocation Ratios:											
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

Jurisdiction	
1	

System Contract Demand

Washington

Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2017	
Average of Monthly Averages Basis	

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	*************	GAS-NORTH ***	****	******* N	ASHINGTON *****	***	*****	** IDAHO ********	
Ref/Basis	S	Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Pr														
	Steam (ED-AN)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Elect	tric Production													
Electric Tra	ansmission													
	ED-AN													
Total Elect	tric Transmission													
Electric Di	stribution													
	ED-AN													
	ED-ID													
	ED-WA													
Total Elect	tric Distribution													
Gas Under	ground Storage													
1	GD-AN													
	GD-OR													
Total Gas	Underground Stora													
Gas Distrit	bution													
6	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total Gas	Distribution													
General Pl	ant													
	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 Gene	eral Plant													
Total Accu	mulated Depreciati													
Allocation	Ratios:													
- ·						-				147 1 2 7				

Service -

RESULTS	OF OPERATIONS	Report ID:
GAS-NOR	TH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month	Ended November 30, 2017	
Average of	Monthly Averages Basis	
7	Elec/Gas North/Oregon 4-Factor	

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



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

RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED AMO For Month Ended November 30, 2017 Average of Monthly Averages Basis		Report ID: G-AAMT-1A		A	VISTA UTILITIES						
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	******** WASHINGTON *** Direct Allocated	Total	****** Direct	** IDAHO ******* Allocated	Total
Production/Transmission Franchises (302000) Misc Intangible Plt (3030	ED-AN 00 ED-AN										
Total Production/Transmission											
Distribution											
Franchises (302000)	ED-WA										
Misc Intangible Plt (3030 Total Distribution	00 ED-WA										
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 9	CD-AN CD-ID										
9	ED-AN										
	ED-ID										
	ED-WA										
8,4	GD-AA										
4	GD-AN										
Total Miscellaneous IT Intangible P	GD-OR lant - 3031										
Gas Underground Storage											
1	GD-AN										
Total Gas Underground Storage											
General Plant - 390200, 396200											
7,4	CD-AA										
9	CD-ID										
9 4	CD-WA										
4	ED-AN ED-WA										
	GD-WA										
	GD-OR										
Total General Plant - 390200, 39620	0										
Total Accumulated Amortization											
Allocation Ratios:											
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington			Idaho	
					Page 1 of 2					Print Date Time: 2/6/20	19 0.01 AM

RESULTS	S OF OPERATIONS	Report ID:	AVIST
GAS-NO	RTH ACCUMULATED AMORTIZATION	G-AAMT-1A	
For Month	n Ended November 30, 2017		
Average of	of Monthly Averages 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	Report ID:		A۱	/ISTA UTILITIES								
	ON GENERAL PLANT	C-GPL-1A											
	th Ended November 30, 2017			Ga	as-North Copy								
Average	e of Monthly Averages 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
	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												
0	TOTAL ACCOUNT												
	1011/2/10000111												
	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												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99 99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9													
	TOTAL ACCOUNT												

COMMC For Mon	TS OF OPERATIONS DN GENERAL PLANT nth Ended November 30, 2017	Report ID: C-GPL-1A			/ISTA UTILITIES as-North Copy								
Average	e of Monthly Averages Basis												
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	TH ************************************	Total	Direct-OR	EGON GAS ****** Allocated	Total
	393000 Stores Equipment												
99	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												
3	TOTAL ACCOUNT	_											
	394000 Tools, Shop, & Garage Equ	in											
99	ED-WA / ID / AN	nh											
99 99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
0	TOTAL ACCOUNT												
	1017/27/0000111	—											
	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												

		PERATIONS	Report ID:		A	/ISTA UTILITIES								
			C-GPL-1A		0									
		l November 30, 2017 nly Averages Basis			G	as-North Copy								
Average		lly Averages Dasis		*********	***** ELECTRIC	. *************************************	****	*********	***** GAS NOR	TH ****************	****** **	****** OR	EGON GAS *****	*****
Ref/Basis	Accoun	t Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	K Power Operated 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	-											
	397XXX	Communication Equipment												
99	001700	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												
	202000) Miscellaneous Equipment												
99	390000	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												
		TOTAL GENERAL PLANT	-											
		TOTAL GENERAL PLANT	-											
ALLOCA	ATION RA	ATIOS.												
G-ALL	7	Elec/Gas North/Oregon 4-Fac												
G-ALL	8	Gas North/Oregon 4-Factor												
G-ALL	9	Elec/Gas North 4-Factor												
G-ALL	99	Not Allocated												
0 / LL														

RESULTS C COMMON I	NTANGIB		Report ID: C-IPL-1A			/ISTA UTILITIES as-North Copy								
		verages Basis			Ga	S-North Copy								
/Worldge of f	wonany / w	loragee Daelo]	*****	*** ELECTRIC *	*****	**** *	*****	** GAS NORTH	+ *********************	******	************* OF	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	303000	Intangible Plant ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA												
9		CD-WA / ID / AN TOTAL ACCOUNT												
99	303100	Misc Intangible PlantMai 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												
99 99 99	303110	Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN TOTAL ACCOUNT												
99	303115	Misc Intangible PlantPC 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												

		Report ID: AVISTA UTILITIES C-IPL-1A AVISTA UTILITIES												
For Month Ended November 30, 2017 Average of Monthly Averages Basis			Gas-North Copy											
Average of	iviontniy Av	erages 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	303120	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	OF OPEF	RATIONS	Report ID:]		AVI	STA UTILITIES	
COMMON	ACCUML	JLATED DEFERRED FIT	C-DTX-1A					
For Month I	Ended No	ovember 30, 2017				Gas	-North Copy	
Average of	Monthly A	Averages Basis						
Ref/Basis	Account	Description		-	Total	Electric	Gas North	Oregon Gas
7	282900	Deferred FIT - Common Plant CD-AA	(For Report AF	PL)				
8		GD-AA						
9		CD-WA / ID / AN						
7	283750	CD-AA						
		Total						
ALLOCATIO	ON RATIO	DS:						
G-ALL	7	Elec/Gas North/Oregon 4-Fac	tor					
G-ALL	8	Gas North/Oregon 4-Factor						
G-ALL	9	Elec/Gas North 4-Factor						
G-ALL	99	Not Allocated						

RESULT	S OF OPERATION	S	Report ID:		A١	/ISTA UTILITIES						
соммо	N WORKING CAP	ITAL	C-WKC-1A									
	h Ended Novembe	,		Gas-North Copy								
Average	of Monthly Average	es Basis]			1		. 1	·		·
				****************************** SY				***** ELECTRIC ****		***** GAS NORTH '		*GAS SOUTH*
Ref/Basis	s Account Descript	ion		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL S	TOCK COAL-COLS	TRIP									
1	151210 FUEL S	TOCK HOG FUEL-	KFGS									
7/4	154100 PLANT I	MATERIALS & OPE	ER SUPPLIES									
1	154300 PLANT I	MATERIALS & OPE	ER SUP-CS2									
1	154400 PLANT I	MATERIALS & OPE	ER 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	PRICE VARIANCE									
99	163998 COMMC	N WORKING CAP	ITAL									
99	163999 INVEST	OR-SUPPLIED WC	RKING CAPITAL									
				-								
	TOTAL			-								
	ALLOCATION RA	TIOS:										
	1		ansmission Ratio									
	7/4	Jur Rollup/Juri	sdictional 4-Factor F	R								
	99	Not Allocated										