GAS RATE OF RI		G-ROR-12A			
	s Ended November 30, 2017				
Average of Month	ly Averages Basis				
Ref/Basis Account	Description		System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)				
	Adjustments				
	Adjusted Gas Net Operating Income (L	_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.

RESULI	S OF OPER	RATIONS	Report ID:		AVIS	STA UTILITIES
		PERCENTAGES	G-ALL-12A			
		Ended November 30, 2017				
		Averages Basis	Based on Data from:	Sustam	W/ookington	Idaha
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016			
2	Input	Number of Customers - AMA Percent	12-01-2016 thru 11-30-2017			
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 11-30-2017			
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31-2016			
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage				
		Total Number of Customers Percentage				
		Total Direct Plant Percentage				
4		Total Four Factor Allocators Percent				
6	Input	Actual Therms Purchased Percent	12-01-2016 thru 11-30-2017			

	N PERCENTAGES s Ended November 30, 2017	Report ID: G-ALL-12A		A۱	'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 OPE GAS ALLOCATION For Twelve Months Average of Monthly	N PERCENTAGES s Ended November 30, 2017	Report ID: G-ALL-12A		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
8	Total Percentages Average (GD AA)					

RESULTS OF OF	ERATIONS	Report ID:	AVISTA UTILITIES					
GAS ALLOCATIO	N PERCENTAGES	G-ALL-12A						
	s Ended November 30, 2017							
	ly Averages Basis				- ·· ·			
Input	Elec/Gas North 4-Factor Direct O & M Accts 580 - 894	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							
	releanage							
	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							
	Death Dearse shellow	10.01.0010 // 14.00.0017						
11	Book Depreciation Percent	12-01-2016 thru 11-30-2017						
11	Percent							
	Net Gas Plant (before DFIT) - AMA	11-01-2016 thru 11-30-2017						
12	Percent							
G-PL	T Net Gas General Plant - AMA	11-01-2016 thru 11-30-2017						
13	Percent							
1.4	Net Allocated Schedule M's - AMA	12-01-2016 thru 11-30-2017						
14	Percent							
99 Inpu	Not Allocated							

RESULTS	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
		STATEMENT	G-OPS-12A									
For Twelv	ve Months	Ended November 30, 2017										
Average of	of Monthly	Averages Basis		**********	SYSTEM ******	******	********** V	VASHINGTON **	*****	**********	* 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	483XXX	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 REV	VENUES									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transact	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	penses									
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXF	PENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1		Other Equipment										
		TOTAL UNDERGROUND STORA	GE OPER EX									
G-DEPX		Depreciation Expense-Undergrour	nd Storage									
G-AMTX		Amortization Expense-Undergroun										
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AMI	RT/NON-FIT									

RESULTS OF OPERATIONS	Report ID:		A۷	ISTA UTILI	TIES					
GAS OPERATING STATEMENT	G-OPS-12A									
For Twelve Months Ended November 30, 2017										
Average of Monthly Averages Basis		**********	* SYSTEM *****	*****	****** W	ASHINGTON *	*****	***********	IDAHO *******	******
Ref/Basis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORA	GE EXPENSES	-								

RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILII	TIES					
GAS OPE	ERATING S	STATEMENT	G-OPS-12A									
For Twelv	ve Months	Ended November 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
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria	I									
3	877000	Measuring & Reg Sta Exp-City Gate	e									
3	878000	Meter & House Regulator Expenses	6									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
3	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-Industria										
3	891000	Measuring & Reg Sta Exp-City Gate	e									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATII	NG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									
		TOTAL DISTRIBUTION EXPENSE	S									

RESULT	S OF OPEI	RATIONS	Report ID:		AVI	STA UTILI	TIES					
		STATEMENT	G-OPS-12A									
		Ended November 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 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										
		SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses										
2	913000	Advertising										
2	916000	Miscellaneous Sales Expenses										
2	010000	TOTAL SALES EXPENSES										
		I OTAL GALLO LAF LINGES										

RESULT	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILITI	ES					
GAS OP		STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended November 30, 2017										
Average	of Monthly	Averages Basis		*********	* SYSTEM ******	******	********* W	VASHINGTON ***	*******	*********	· IDAHO *******	******
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ADMINISTRATIVE & GENERAL	EXPENSES:									
4	920000	Salaries										
4	921000	Office Supplies & Expenses										
4	922000	Admin. Expenses Transferred - C	redit									
4	923000	Outside Services Employed										
4	924000	Property Insurance Premium										
4	925XXX	Injuries and Damages										
4	926XXX	Employee Pensions and Benefits										
4	928000	Regulatory Commission Expenses	S									
4	930000	Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant										
		TOTAL ADMIN & GEN OPERATI	NG EXP									
G-DEPX		Depreciation Expense-General Pla										
G-AMTX		Amortization Expense - General P										
G-AMTX		Amortization Expense - Misc IT In										
G-AMTX	-	Amortization Expense-General Pla										
99	407025	WA GRC Jackson Prairie O&M De										
99	407229	Idaho Earnings Test Amortization										
99	407335	DSIT Amortization - ID										
99	407368	Project Compass Amortization										
99	407414	Regulatory Credits-Deferral-FISE										
99	407425	WA GRC Jackson Prairie Deferra	I									
99	407436	MDM System										
99	407468	Project Compass Deferral - ID										
		TOTAL A&G DEPR/AMRT/NON-F	FIT TAXES									
		TOTAL ADMIN & GENERAL EXP	ENSES									
			211020									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOS	S) BEFORE F									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME	ТАХ									
G-FIT		AMORTIZED INVESTMENT TAX										
0.11		GAS NET OPERATING INCOME										
			(=)									

RESULTS OF O GAS OPERATIN		Report ID: G-OPS-12A									
For Twelve Mont	hs Ended November 30, 2017										
Average of Mont	hly Averages Basis		***********	SYSTEM ******	******	****** W	ASHINGTON **	*****	***********	* IDAHO ********	******
Ref/Basis Accou	asis Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION R G-ALL 1 G-ALL 2	System Contract Demand Number of Customers - AMA										
G-ALL 3 G-ALL 4 G-ALL 10	Direct Distribution Operating Expens Jurisdictional 4-Factor Ratio Actual Annual Throughput	Se									
G-ALL 99	Not Allocated										

RESULTS	OF OPER	RATIONS	Report ID:		AVI	STA UTILIT	TIES					
GAS ALLC	JCATION	OF OTHER REVENUE	G-495-12A									
For Twelve	e Months E	Ended November 30, 2017										
Average of	f Monthly A	Averages Basis	<u> </u>	*********	SYSTEM *******	******	******** W/	ASHINGTON **	******	***********	* IDAHO *******	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELI	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 DEP	ERRE									
4	495329	AMORTIZATION RES DECOUPLI	NG DE									
4	495338	NON-RES DECOUPLING DEFERI	RE 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		∩S [.]										
G-ALL	-	Jurisdictional 4-Factor Ratio										
G-ALL		Not Allocated										
O ALL	55	Not Allocated										

-		PERATIONS	Report ID:		AV	ISTA UTILIT	IES					
		F PURCHASED GAS COSTS	G-804-12A									
		ns Ended November 30, 2017										
		ly Averages Basis			SYSTEM ******			ASHINGTON **		**********	IDAHO	
Ref/Basi:	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Bookou	ut									
6	804711	Gas Costs - Offsystem Bookou	ut Offset									
6	804730	Gas Costs - Intracompany LDO	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									
ALLOCA	TION RA	ATIOS:										
G-ALL	1	System Contract Demand										
G-ALL	6	Actual Therms Purchased										
G-ALL	99	Not Allocated										

RESUL	LTS OF OPERATIONS	Report ID:		A	VISTA UTILIT	IES					
	CATION OF ACCOUNT 908	G-908-12A									
	velve Months Ended November 30, 2017 ge of Monthly Averages Basis		*****	* SYSTEM *****	*****	********** \\//	ASHINGTON *	*****	***********	* IDAHO ******	*****
	si:Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense										
99	908600 Public Purpose Tariff Rider Exper	nse Offset									
99	908610 Limited Income Tax Refund Prog	ram									
99	908690 Schedule 91 Amortization include	d in Unbilled									
99	908990 DSM Amortization										
	Total Account 908	-									
ALLOC G-ALL G-ALL											

INTERES	S OF OPERATIONS T DEDUCTION FOR FITGAS NORTH /e Months Ended November 30, 2017 of Monthly Averages Basis	Report ID: G-INT-12A	/	AVISTA UTILITIES	
Ref/Basis] System	Washington	Idaho
1 2	Debt Capital Structure - Debt Ratio Cost of Debt Total Cost of Debt		Gysten	Washington	Idano
G-APL	Total Weighted Cost Net Rate Base Interest Deduction for FIT Calculation				

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

FEDERAL	OF OPERATIONS INCOME TAXESGAS Months Ended November 30, 2017	Report ID: G-FIT-12A	A	VISTA UTILITIES	
	f Monthly Averages Basis				
Ref/Basis	Description	• • • •	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS	Operating & Maintenance Expen	se			
G-OPS	Book Deprec/Amort and Reg Am	ortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before F	IT			
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	t			
ALLOCAT G-ALL	ION RATIOS: 99 Not Allocated				

RESULTS OF C	PERATIO	NS	Report ID:		AVI	STA UTILITIE	ES					
GAS SCHEDUL			G-SCM-12A									
For Twelve Mon	ths Ended	November 30, 2017										
Average of Mon	thly Averag	es Basis		*********	* SYSTEM *******	*****	******** WA	ASHINGTON ****	*****	*********	** IDAHO ********	*****
Ref/Basis	Account		·	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortiza	ation									
12	997001	Contributions In Aid of Constru	uction									
2	997002	Injuries and Damages										
12		Salvage										
4		FAS106 Current Retiree Medi	cal Accrual									
6	997008	DSM Book Amortization										
99	997010	Deferred Gas Credit and Refu	inds									
4	997015	Airplane Lease Payments										
12	997016	Redemption Expense Amortiz	ation									
4		FAS87 Current Pension Accru										
4		FAS 106 Post Retirement Ber	nefits									
99		Decoupling Mechanism										
12		Interest Rate Swaps										
4		DSM Tariff Rider										
12		AFUDC										
11		Tax Depreciation										
1		Deferred Gas Exchange										
4		Gain on Sale of Office Building										
99		Amortization of Unbilled Reve	nue Add-Ins									
99		DSIT Amortization - ID										
11		Book Transportation Deprecia	ation									
4	997081	•										
4		Meal Disallowances										
4		Paid Time Off										
2		Customer Uncollectibles										
99		Provision for Rate Refund										
12		Repairs 481 (a)	E 4000)									
12 99		Amort Idaho Earnings Test (2) Def Project Compass	54229)									
99		WA Nat Gas Line Extension										
99		MDM System										
99	997107	TOTAL SCHEDULE M ADJU	STMENTS									
			OTMENTO									
ALLOCATION F	RATIOS:											
G-ALL	1	Contract System Demand										
G-ALL	2	Number of Customers - AMA										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	6	Actual Therms Purchased										
G-ALL	11	Book Depreciation										
G-ALL	12	Net Gas Plant (before DFIT) -	AMA									
G-ALL	99	Not Allocated										

RESULT	S OF OPE	RATIONS	Report ID:	AVIS	STA UTILITIES	
DEFERR	ED INCOI	ME TAX EXPENSEGAS	G-DTE-12A			
For Twel	e Months	Ended November 30, 2017				
Average	of Monthly	v Averages Basis				
Ref/Basis	Account	Description		System	Washington	Idaho
4.4	440400	Deferred Federal Jacome Tey Evan				
14		Deferred Federal Income Tax Expension	se - Allocated			
99	410100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
14	411100	Deferred Endered Income Tax Expon				
		Deferred Federal Income Tax Expension	se - Allocaleu			
99	411100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
		Total Deferred Federal Income Tax	Expense			
ALLOCA	TION RAT	IOS:				
G-ALL	14	Net Allocated Schedule M's - AMA				
G-ALL	99	Not Allocated				

For Twelve	e Months E	N FEDERAL INCOME TAX	G-OTX-12A				VISTA UTILITIES					
			0-01A-12A									
		nded November 30, 2017										
		Averages Basis			YSTEM *******		******** WASI			****************** IDA		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE										
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND	STORAGE TAX									
		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	ion									
99	409100	State Income Tax										
		TOTAL DISTRIBUTION TA	X									
		TOTAL TAXES OTHER THAN	N FIT									
ALLOCATI												
G-ALL	1	System Contract Demand										

RESULTS	OF OPERA	TIONS	Report ID:			A	/ISTA UTILITI	ES				
GAS UTILI			G-PLT-12A									
		ded November 30, 2017										
		erages Basis		**********	* SYSTEM ******	*****	******* W	ASHINGTON ****	*****	**********	** IDAHO ********	****
Ref/Basis			•	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE				· · ·						
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	0)									
4	3031XX	Misc Intangible IT Plant (303	31XX)									
		TOTAL INTANGIBLE PLAN	TI T									
		UNDERGROUND STORAG	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	uipment									
1	356000	Purification Equipment										
1	357000	Other Equipment	_									
		TOTAL UNDERGROUND S	TORAGE PLAN									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Eq										
6	379000	Measuring & Reg Station Eq	uip-City Gate									
6	380000	Services										
6	381000	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installation										
6	385000	Industrial Measuring & Reg S	Sta Equip									
6	387000	Other Equipment	- -									
		TOTAL DISTRIBUTION PLA	<u>_</u>									
4	200777	GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipmen	IL									
4	392XXX											
4	393000	Stores Equipment	mont									
4	394000	Tools, Shop & Garage Equip	ment									

RESULTS (OF OPERA	TIONS	Report ID:			A۱	/ISTA UTILITII	ES				
GAS UTILI	FY PLANT		G-PLT-12A									
For Twelve	Months En	ded November 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 SERVICI	E									
G-ADEP		ACCUMULATED DEPRECIA	ATION									
G-ADEP		Distribution Plant										
G-ADEP		General Plant										
		TOTAL ACCUMULATED D	EPRECIATION									
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 TOTAL ACCUMULATED D NET GAS UTILITY PLANT b	31XX 200 MORTIZATION EPR/AMORT									
10		ACCUMULATED DFIT										
12	282900	ADFIT - Gas Plant In Service										
4, 12	282900	ADFIT - Common Plant (282)										
4 12	283750 283850	ADFIT - Common Plant (283 ADFIT - Gas portion of Bond										
12	203030	TOTAL ACCUMULATED D										
		NET GAS UTILITY PLANT										
ALLOCATIO		3:										
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									
		· · · · · · · · · · · · · · · · · · ·										

		ERATIONS	Report ID:			AVI	STA UTILITIES	6				
	-	TO NET GAS UTILITY PLANT	G-APL-12A									
		s Ended November 30, 2017										
		ly Averages Basis			* SYSTEM *******			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 E	Bldg									
4	190850	DFIT - Gain on Sale of General (Office Bldg									
1	117100	Gas Stored - Recoverable Base	Gas									
1	164100	Gas InventoryJackson Prairie										
4	252000	Customer Advances										
99	235199	Customer Deposits										
99	182302	WA Excess Nat Gas Line Extens	sion									
99	283302	DFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS	6									
		NET RATE BASE										
ALLOCA	TION RA											
G-ALL	1	System Contract Demand										
G-ALL	4	Jurisdictional 4-Factor Ratio										
G-ALL	99	Not Allocated										

RESULTS OF OPERATIONS	Report ID:]		VISTA UTILITIES			
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A						
For Twelve Months Ended November 30, 2017							
Average of Monthly Averages Basis							
	Assigned or	Assigned or	Assigned or				

			System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******** GAS-NORTH *****	****	****** WA	SHINGTON ***	****	*****	** IDAHO *******	
Seem (EC-AN) Order (EC-AN) Order (EC-AN) Order (EC-AN) See (EC-AN) Order (EC-AN) See (EC-AN	Ref/Basis													Total
Hydeo (ED-AN) Stat Electric Ternamission Stat Electric Ternamission Electric Ternamission Electric Ternamission Electric Ternamission Electric Ternamission														
Other (ED-AN) Side Cirie (ED-AN) ED-AN Side Cirie (ED-AN) Cold Case U-Arground Storage Cold Case U-Arground Storage Side Cirie (ED-AN) Cold Case U-Arground Storage		Steam (ED-AN)												
Ideal Electric Production ED-AN Electric Transmission ED-AN ED-AN ED-AN Atomat Electric Distribution ED-AN Base Mode Structure ED-AN Cold Electric Distribution ED-AN Base Mode Structure ED-AN Cold Electric Distribution ED-AN Base Mode Structure ED-AN ED-AN ED-AN		Hydro (ED-AN)												
<pre>Bedric TI ammission EDAN EDAN EDAN EDAN EDAN EDAN EDAN EDAN</pre>		Other (ED-AN)												
ECAN ECIDE LECTIC Transion Identify Electic Stratesion ED-AN ED-AN ED-AN ED-AN ED-AN Cond Lectic Distribution Sas Distribution GB-AN GB-AN GB-AN GD-AN GD-AN <tr< td=""><td>Total Electr</td><td>ic Production</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></tr<>	Total Electr	ic Production												
Table Electi: Table Electi: Electi: ED-N ED-0 ED-0 ED-0 ED-0 Table Electi: ED-0 Bab Mathematication and and and and and and and and and an	Electric Tra	nsmission												
 Bod National Sector Sect		ED-AN												
 ED-AW ED-AW ED-Da ED-Da ED-Da ED-AW 	Total Electr	ic Transmission												
E0-ID Base Joak Total Elactric Base Joak GD-OR	Electric Dis	tribution												
ED-WA Total Electric Justipuidual Sas Undergrund Storage Cool Cas Undergrund Cas Und		ED-AN												
Trad Electric Jistribution Sase Defay Defay Sase Defay Defay Sase Defay		ED-ID												
as Underground Storage 1 GD-AN GD-AN GD-AN 3as Distribution 3as Distribution 3as On AN GD-DR GD-DR GD-DR GD-DR BD-RN ED-NN		ED-WA												
1 GD-AN Co-OR Co-OR 3as Distribution 6 GD-ID GD-WA GD-WA <td>Fotal Electr</td> <td>ic Distribution</td> <td></td>	Fotal Electr	ic Distribution												
1 GD-AN Co-OR Co-OR 3as Distribution 6 GD-ID GD-WA GD-WA <td>Gas Underg</td> <td>pround Storage</td> <td></td>	Gas Underg	pround Storage												
Total Base Underground Store Sase Distribution 6 GD-NA 6 GD-NA 6 GD-NA 7.4 CD-AA 8 CD-NA 9 CD-NA 9 CD-NA 9 CD-NA 9 CD-NA 9 CD-NA 9 CD-NA 6 GD-NA 6D-NA GD-NA 6D-NA GD-NA 6D-NA GD-NA 6D-NA GD-NA 6D-NA GD-NA GD-NA GD-NA Total Deprocitation Expense Name Concert														
GD-AN GD-AN GD-DWA GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA GD-WA Sameral Plant ED-AN ED-AN ED-AN S4 ED-AN S4 ED-AN GD-AN		GD-OR												
6 GD-AN GD-WA GD-WA Co-Cal Gas J====================================	otal Gas U	Inderground Stora												
GD-0C cold Gas U== total Gas U== ED-0C GD-0C GD-0C <td< td=""><td>as Distrib</td><td>ution</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<>	as Distrib	ution												
GD-WA GD-OR Fold Gas JENT: Watton Seneral Plant ED-AN ED-AN ED-NA 20-D ED-WA 7.4 CD-AN 9.4 CD-AN 9.4 CD-AN 9.4 CD-AN 8.4 GD-AN GD-DA Seneral Plant GD-DA Fold Gas JENNA GD-DA BA GD-DA GD-DA <tr< td=""><td>6</td><td>GD-AN</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></tr<>	6	GD-AN												
GD-WA GD-OR GD-OR ieneral Piart ED-AN ED-AN ED-AN ED-AN 20-DR 00-DR 00-DR </td <td></td> <td>GD-ID</td> <td></td>		GD-ID												
itemate I substrict itemate ED-AN ED-AN ED-D0 ED-WA ED-WA 0 ED-AN 9.4 CD-AA 9.4 CD-AN 9.5 CD-VUA 8.4 GD-AN 4 GD-AN 50-ID ED-ID 6D-ID ED-ID														
General Plat ED-AN ED-ID ED-WA OD-AN 9 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AN 4,5 GD-AN 6D-ID GD-ID 6D-ID GD-ID 6D-ID GD-ID GD-ID GD-ID GD-ID GD-ID GD-ID GD-ID GD-ID GD-ID ID-ID GD-ID		GD-OR												
 ED-AN ED-AN ED-ID ED-WA OD-AN OD-AN OD-AN OD-WA OD-AN OD-WA OD-AN OD-AN OD-WA OD-ID OD-RA 	otal Gas D	Distribution												
ED-ID ED-WA FO-WA OD-AD 9 CD-NA 9 CD-WA 9 CD-WA 84 GD-AD 90 CD-WA 6D-DA GD-AD 6D-DA GD-NA GD-DA GD-NA GD-NA GD-NA	Seneral Pla	int												
ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AN 4 GD-AN 6D-AN GD-ID 6D-AN GD-ID 6D-AN GD-ID 6D-AN GD-ID 6D-AN GD-ID 6D-AN GD-ID GD-R Fotal General Plant		ED-AN												
7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-ID GD-ID GD-R Fotal General Flame Flame		ED-ID												
9.4 CD-AN 9 CD-ID 9 CD-WA 8.4 GD-AA 4 GD-AN GD-ID GD-OR Gotal General Plant Fotal Common States		ED-WA												
 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-R 	7,4	CD-AA												
9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR GD-OR otal General Plant Ilocation Ratios:	9,4													
8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR Total General Plant Total Depreciation Expense Illocation Ratios:														
4 GD-AN GD-ID GD-WA GD-OR Total General Plant														
GD-ID GD-WA GD-OR iotal General Plant iotal Depreciation Expense														
GD-WA GD-OR iotal General Plant iotal Depreciation Expense	4													
GD-OR Total General Plant Total Depreciation Expense Nilocation Ratios:														
otal General Plant otal Depreciation Expense Illocation Ratios:														
otal Depreciation Expense														
Nilocation Ratios:	otal Gener	ral Plant												
	otal Depre	ciation Expense												
Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho Page 1 of 2 Pa	Allocation I	Ratios:												
	Service -			Electric	Gas-North	Gas-South	Jurisdiction - Page 1 of 2		,	Washington			Idaho Print Date-Time: 2/6/	2018 9:02 AN

RESULTS	OF OPERATIONS	Report ID:
GAS-NOR	TH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve	Months 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-12A
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******** GAS-NORTH ***	****	******** WASHINGTO	******	******** 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											
Franchises (302000) ED	-W										
Misc Intangible Plt (303000 ED											
Total Distribution											
General Plant - 303000											
	-AA										
	D-AN										
	D-ID										
GD											
GD											
Total General Plant - 303000											
Total General Flant - 505000											
Miscellaneous IT Intangible Plant - 3031XX											
	-AA										
	9-AA										
9,4 CD											
	-AN										
ED											
ED											
	D-AA										
	D-AN										
GD											
Total Miscellaneous IT Intangible Plant - 30	31										
Gas Underground Storage											
	D-AN										
Total Gas Underground Storage											
General Plant - 390200, 396200											
	-AA										
	-AN										
GD	0-0										
Total General Plant- 390200, 396200											
Total Amortization Expense											

Page 1 of 1

Allocation Ratios:

Service -

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

E	lectric	Gas-North	Gas-South

- Jurisdiction -
 - System Contract Demand 1
 - Jurisdictional 4-Factor Rat 4

Washington	

Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	************	GAS-NORTH ******	**	****** W	ASHINGTON ***	****	*****	** IDAHO *******	
Ref/Basis	S	Total	to Electric		to Gas-South	Direct		Total	Direct	Allocated	Total	Direct	Allocated	Tota
Electric Pro					·						·			
	Steam (ED-AN))												
	Hydro (ED-AN)													
	Other (ED-AN)													
Fotal Elect	ric Production	_												
Electric Tr:	ansmission													
	ED-AN													
Total Elect	ric Transmission	-												
	a fuil hauf i a u													
Electric Dis														
	ED-AN													
	ED-ID													
T. (.) El (ED-WA	_												
lotal Elect	ric Distribution													
Gas Under	ground Storage													
1	GD-AN													
	GD-OR													
Fotal Gas l	Underground Stor	raç												
Gas Distrib	oution													
6	GD-AN													
•	GD-ID													
	GD-WA													
	GD-OR													
Total Gas I	Distribution	—												
General Pla	ant													
Jeneral Fla	ED-AN													
	ED-ID													
	ED-WA													
7,4	CD-AA													
9,4	CD-AN													
3,4 9	CD-ID													
9	CD-WA													
8,4	GD-AA													
4	GD-AN													
т	GD-ID													
	GD-WA													
	GD-OR													
Total Gene														
T . (.) .														
i otal Accu	mulated Deprecia													
Allocation	Ratios:													

Service -

Gas-South

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

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



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

7

RESULTS OF OPERATIONS GAS-NORTH ACCUMULATED AMO For Twelve Months Ended November Average of Monthly Averages Basis		Report ID: G-AAMT-12A		A	VISTA UTILI	TIES							
	_	Assigned or											
Ref/Basis		ystem Allocated Total to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	GAS-NORTH ***** Allocated	Total	******* W Direct	ASHINGTON *** Allocated	Total	Direct	** IDAHO ******** Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN												
Misc Intangible Plt (3030	000 ED-AN												
Total Production/Transmission													
Distribution													
Franchises (302000)	ED-WA												
Misc Intangible Plt (3030	000 ED-WA												
Total Distribution													
Concret Plant 202000													
General Plant - 303000 7,4	CD-AA												
9,4	CD-AN												
-,-	GD-ID												
	GD-WA												
	GD-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant -	3031XX												
7,4	CD-AA												
9,4	CD-AN												
9	CD-ID												
	ED-AN												
	ED-ID												
<u>.</u>	ED-WA												
8,4 4	GD-AA GD-AN												
4	GD-AN GD-OR												
Total Miscellaneous IT Intangible P													
Gas Underground Storage													
1 Total Gas Underground Storage	GD-AN												
Total Gas onderground Storage													
General Plant - 390200, 396200													
7,4	CD-AA												
9	CD-ID												
9	CD-WA												
4	ED-AN												
	ED-WA GD-WA												
	GD-WA GD-OR												
Total General Plant - 390200, 39620													
Total Accumulated Amortization													
Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	J	urisdiction -			Washington			Idaho	
					Dogo 1 of 2				5				10.000 AM

RESULT	S OF OPERATIONS	Report ID:	AVISTA UTILITIES	
GAS-NO	RTH ACCUMULATED AMORTIZATION	G-AAMT-12A		
For Twel	ve Months Ended November 30, 2017			
Average of	of Monthly Averages Basis			
7	Elec/Gas North/Oregon 4-Factor		1	System Contract Demand
8	Gas North/Oregon 4-Factor		4	Jurisdictional 4-Factor Ratio
9	Elec/Gas North 4-Factor			

		Report ID:		A۱	/ISTA UTILITIES								
		C-GPL-12A		0									
				Gas-North Copy									
Average	e of Monthly Averages Basis		************		*****	****	*************		T⊔ **************	*****	*****		*****
Pof/Baci	Account Description	Total											Total
Kel/Dasi	Account Description	TOLA	Direct-WA	Direct-ID	Allocated	TULAI	Direct-WA	Direct-ID	Allocated	TOLAI	DIFECTOR	Allocaleu	TOLAI
	389XXX Land & Land Rights												
COMMON GENERAL PLANT C-GPL-12A For Twelve Months Ended November 30, 2017 Gas-North Copy Average of Monthly Averages Basis C-GPL-12A Second Control Copy C-GPL-12A Average of Monthly Averages Basis C-GPL-12A Common Control Copy C-GPL-12A Common Copy C-GPL-12A													
		-											
		-											
	390XXX Structures & Improvements												
99													
	GD-WA / ID / AN												
99	GD-OR / AS												
7	CD-AA												
9	CD-WA / ID / AN												
		-											
		-											
	391XXX Office Furniture & Equipment												
99													
	-												
9		_											
	TOTAL ACCOUNT	_											
э													

			Report ID:		A	VISTA UTILITIES								
		RAL PLANT S Ended November 30, 2017	C-GPL-12A		C	an North Conv								
		Averages Basis			G	as-North Copy								
Average		Averages Dasis		***********	***** ELECTRI	C ***********************	*****	************	****** 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
	303000	Stores Equipment												
99	393000	ED-WA / ID / AN												
99 99		GD-WA / ID / AN												
99 99		GD-OR / AS												
8		GD-AA												
8 7		CD-AA												
9		CD-WA / ID / AN												
9		TOTAL ACCOUNT	_											
		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	00000	ED-WA / ID / AN												
99		GD-WA / ID / AN												
99 99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
Ŭ		TOTAL ACCOUNT												

RESULTS OF OPERATIONS Report ID: COMMON GENERAL PLANT C-GPL-12A For Twelve Months Ended November 30, 2017 Average of Monthly Averages Basis			AVISTA UTILITIES Gas-North Copy											
Ref/Basis Account Description Total			Direct-WA	*********************** ELECTRIC Direct-WA Direct-ID		Total	Direct-WA	***** GAS NOR ⁻ Direct-ID	TH ******************************	Total	*********** OR Direct-OR	EGON GAS ****** Allocated	Total	
99 99 99 8 7 9		X Power Operated Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT	-											
99 99 99 8 7 9	397XX>	X Communication Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT	-											
99 99 99 8 7 9	398000	 Miscellaneous Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT TOTAL GENERAL PLANT 	-											
ALLOCA G-ALL G-ALL G-ALL G-ALL	ATION R/ 7 8 9 99		- .t.											

Average of Monthy Averages Basis		NTANGIBI Months En	LE PLANT ded November 30, 2017	Report ID: C-IPL-12A		ISTA UTILITIES				
Ret/Basis Account Description Total Direct-ID Allocated Total Circular Circular Circular Circular Circular Circular	Average of I	Monthly Av	erages Basis							
99 ED-WA / ID / AN 99 GD-WA / ID / AN 7 CD-AA 7 CD-WA / ID / AN 7 CD-WA / ID / AN 9 ED-WA / ID / AN 99 GD-WA / ID / AN 99 ED-WA / ID / AN 99 ED-WA / ID / AN 99 ED-WA / ID / AN 90 GD-WA / D / AN 91 GD-WA / D / AN 92 GD-WA / D / AN 93 GD-WA / D / AN 94 CD-WA 7 CD-AA 7 CD-WA / ID / AN 90 GD-WA / ID / AN 91 GD-WA / ID / AN 92 GD-CR / AS 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-WA / ID / AN 99 GD-CR / AS 8 GD-AA 7 CD-WA / ID / AN 99 GD-CR / AS 99 GD-CR / AS 8 GD-CR / AS </th <th>Ref/Basis</th> <th>Account</th> <th>Description</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Ref/Basis	Account	Description							
99 GD-WA / ID / NN 99 GD-AA 7 CD-AA 9 CD-WA / ID / N 303100 Misc Intangible PlantMai 99 GD-WA / ID / AN 90 GD-WA / ID / AN 91 CD-WA / ID / AN 92 CD-WA / ID / AN 93 GD-AA 7 CD-WA 7 CD-WA / ID / AN 93 GD-AA 7 CD-WA / ID / AN 94 GD-AA 7 CD-WA / ID / AN 95 GD-AA 7 CD-WA / ID / AN 96 GD-AA 7 CD-WA / ID / AN 97 ED-WA / ID / AN 98 GD-AA 7 CD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN		303000								
99 GD-OR / AS 8 GD-AA 7 CD-WA 9 CD-WA/10 / AN 303100 Misc Intangible PlantMai 99 GD-WA / 10 / AN 99 GD-WA / 10 / AN 90 GD-WA / 10 / AN 91 GD-WA / 10 / AN 92 GD-WA / 10 / AN 93 GD-WA / 10 / AN 94 GD-WA / 10 / AN 95 GD-WA / 10 / AN 96 GD-WA / 10 / AN 97 CD-WA / 10 / AN 98 GD-WA / 10 / AN 99 GD										
8 CD-AA 7 CD-AA 9 CD-WA / ID / AN 99 GD-WA / ID / AN 90 GD-WA / ID / AN 91 CD-WA / ID / AN 92 CD-WA / ID / AN 93 CD-WA / ID / AN 94 CD-WA / ID / AN 95 CD-WA / ID / AN 96 CD-WA / ID / AN 97 CD-AA 7 CD-AA 7 CD-AA 99 GD-WA / ID / AN	99		GD-WA / ID / AN							
7 CD-AA 9 CD-VM / ID / AN 99 CD-VM / ID / AN 7 CD-AA 8 CD-VA / ID / AN 99 CD-VA / ID / AN 99 CD-VA / ID / AN 90 CD-VA / ID / AN 91 CD-VA / ID / AN 92 CD-VA / ID / AN 93 CD-VA / ID / AN 99 CD-VA / ID / AN 99 CD-VA / ID / AN	99									
9 CD-WA / ID / AN TOTAL ACCOUNT 303100 Misc Intangible Plant-Mail 99 CD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 GD-OW / ID / AN 99 CD-WA / ID / AN 7 CD-AA 9 CD-WA / ID / AN 99 CD-WA / ID / AN 99 GD-OW / ID / AN 99 GD-WA / ID / AN 90 GD-WA / ID / AN 91 GD-WA / ID / AN 92 GD-WA / ID / AN 93 GD-WA / ID / AN 94 GD-WA / ID / AN 95 GD-WA / ID / AN 96 GD-WA / ID / AN 97 GD-WA / ID / AN 98 GD-WA / ID / AN 99 GD-WA / ID / AN 99 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
TOTAL ACCOUNT 303100 Misc Intangible Plant-Mai 99 GD-WA / ID / AN 7 CD-AA 7 CD-WA / ID / AN 99 GD-WA / ID / AN 90 GD-WA / ID / AN 91 TOTAL ACCOUNT 92 GD-WA / ID / AN 93 GD-WA / ID / AN 99 GD-WA / I	7		CD-AA							
303100 Misc Intangible PlantMai 99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 GD-WA / ID / AN 303110 Misc Intangible PlantPC 99 GD-VA / ID / AN 99 GD-VA / ID / AN 99 GD-WA / ID / AN 303110 Misc Intangible PlantPC 303110 Misc Intangible Plant-PC 99 GD-WA / ID / AN 303115 Misc Intangible Plant-PC 99 GD-WA / ID / AN 303115 Misc Intangible Plant-PC 99 GD-WA / ID / AN 90 GD-WA / ID / AN	9		CD-WA / ID / AN							
99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 <u>CD-WA / ID / AN</u> 303110 Misc Intangible PlantPC 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 GD-AA 8 <u>CD-WA / ID / AN</u> 99 ED-WA / ID / AN 99 GD-OR / AS 8 <u>CD-WA / ID / AN</u> 10 Misc Intangible PlantPC 10 Misc Intangible Plant-PC 10 Misc Intangible P			TOTAL ACCOUNT	_						
99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 <u>CD-WA / ID / AN</u> 303110 Misc Intangible PlantPC 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 GD-AA 8 <u>CD-WA / ID / AN</u> 99 ED-WA / ID / AN 99 GD-OR / AS 8 <u>CD-WA / ID / AN</u> 10 Misc Intangible PlantPC 10 Misc Intangible Plant-PC 10 Misc Intangible P		303100	Misc Intangible PlantMai							
99 GD-WA / ID / AN 99 GD-QR / AS 8 GD-AA 7 CD-WA / ID / AN 30310 Misc Intangible Plant-PC 99 ED-WA / ID / AN 99 GD-QR / AS 8 GD-AA 7 CD-XA 99 GD-WA / ID / AN 99 GD-QR / AS 8 GD-AA 7 CD-AA 99 GD-QR / AS 8 GD-AA 7 CD-AA 7 CD-AA 99 ED-WA / ID / AN 99 GD-QR / AS 8 GD-AA 7 CD-AA 99 ED-WA / ID / AN 99 GD-QR / AS 8 GD-AA 7 CD-AA 8	99									
8 GD-AA 7 CD-WA / ID / AN TOTAL ACCOUNT TOTAL ACCOUNT 303110 Misc Intangible PlantPC 99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-AA 303115 Misc Intangible PlantPC 99 ED-WA / ID / AN 303115 Misc Intangible PlantPC 99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-WA / ID / AN 99 GD-AA 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-WA / ID / AN			GD-WA / ID / AN							
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	7		CD-AA							
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7 CD-AA 8 CD-WA / ID / AN										
8 CD-WA / ID / AN										
	0									

RESULTS OF OPERATIONS COMMON INTANGIBLE PLANT			Report ID: C-IPL-12A			ISTA UTILITIES								
For Twelve Months Ended November 30, 2017				Gas-North Copy										
Average of Monthly Averages Basis				*****		*****	****	*****		*****	******	*************** OR		****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
1101/20010	/10004.11	20001121011	10101	Billoot	Billoot iB	, moourou	10101	Billoot Hint	Billoot iB	, incoaroa		Billoot of t	, incoarca	- otal
	303120	Misc Intangible PlantSoft												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		TOTAL ACCOUNT												
	303121	Misc Intangible PlantAMI												
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	_											
			_											
		TOTAL	_											
		_												
ALLOCATIO			_											
G-ALL	7	Elec/Gas North/Oregon 4-												
G-ALL	8	Gas North/Oregon 4-Facto												
G-ALL	9	Elec/Gas North 4-Factor												
G-ALL	99	Not Allocated												

RESULTS			Report ID: C-DTX-12A	AVISTA UTILITIES						
For Twelve	Months E	ILATED DEFERRED FIT Ended November 30, 2017 Averages Basis	C-DTA-12A		Gas-North Copy					
		Description		Total	Electric	Gas North	Oregon Gas			
7 8 9 7	282900 282900	Deferred FIT - Common Plan CD-AA GD-AA CD-WA / ID / AN CD-AA Total	t (For Report APL)						
ALLOCATIO	ON RATIO									
G-ALL	7	Elec/Gas North/Oregon 4-Fa	ctor							
G-ALL	8	Gas North/Oregon 4-Factor								
G-ALL	9	Elec/Gas North 4-Factor								
G-ALL	99	Not Allocated								

		ERATIONS NG CAPITAL	Report ID: C-WKC-12A		AVI	STA UTILITIES						
For Twelv	ve Months	S Ended November 30, 2017 Averages Basis		Gas-North Copy								
Average		Averages Dasis		」 ****** SYS	TEM ******	*****		***** ELECTRIC *****		***** GAS NORTH *****	,	*GAS SOUTH*
Ref/Basis	Account	Description		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	daho	Oregon
1	151120	FUEL STOCK COAL-COLS	TRIP									
1	151210	FUEL STOCK HOG FUEL-K	FGS									
7/4	154100	PLANT MATERIALS & OPE	R SUPPLIES									
1	154300	PLANT MATERIALS & OPE	R SUP-CS2									
1	154400	PLANT MATERIALS & OPE	R SUP-COLSTRIP									
7/4	154500	SUPPLY CHAIN RECEIVING	G INVENTORY									
7/4	154550	SUPPLY CHAIN AVERAGE	COST VARIANCE									
7/4	154560	SUPPLY CHAIN INVOICE P	RICE VARIANCE									
99	163998	COMMON WORKING CAPI	TAL									
99	163999	INVESTOR-SUPPLIED WO	RKING CAPITAL									
		TOTAL										
		-										

ALLOCATION RATIOS:

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

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