

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. U-17 \_\_\_\_\_

EXH. PDE-2

PATRICK D. EHRBAR

REPRESENTING AVISTA CORPORATION

Avista Utilities  
Utility Allocator for CD AA (7)  
Four Factor Allocation for Electric & All Gas  
For the Twelve Months Ended December 31, 2016

	Total	Electric	Gas North	Oregon	Notes
<b>Direct Non-Labor</b>					
O&M (Accts 500-894)	\$72,715,941	\$61,020,528	\$7,373,519	\$4,321,894	(1, 2)
A&G - ED & GD (Accts 901-935)	43,334,872	29,783,317	9,075,029	4,476,526	(2)
A&G - CD (Accts 901-935)	4,567,936	3,141,860	1,426,076	-	(2)
<b>Adjustments</b>					
Adjustments					
Total	\$120,618,749	\$93,945,705	\$17,874,624	\$8,798,420	
Percentage	100.000%	77.887%	14.819%	7.294%	
<b>Direct Labor</b>					
O&M (Accts 500-894)	\$74,847,276	\$55,802,150	\$13,705,913	\$5,339,213	
A&G - ED & GD (Accts 901-935)	5,876,743	3,640,911	291,467	1,944,365	
A&G - CD (Accts 901-935)	11,494,963	7,690,233	3,804,730	-	
Total	\$92,218,982	\$67,133,294	\$17,802,110	\$7,283,578	
Percentage	100.000%	72.798%	19.304%	7.898%	
<b>Year End Customers at 12/31/16</b>					
Washington	406,454	247,777	158,677		
Idaho	210,653	129,508	81,145		
Oregon	100,472			100,472	
Total	717,579	377,285	239,822	100,472	
			(5,562.00)		
Percentage	100.000%	52.577%	33.421%	14.002%	
<b>Net Direct Plant (Ending Balance at 12/31/16)</b>					
Amount	\$3,243,965,315	\$2,531,901,896	\$461,825,314	\$250,238,105	
Percentage	100.000%	78.050%	14.236%	7.714%	
<b>Four Factor</b>					
Total	400.000%	281.312%	81.780%	36.908%	
<b>Average</b>	<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities  
 Factor No. 4 - Allocation for Electric  
 For the Twelve Months Ended December 31, 2016

	Total Electric	Washington	Idaho	Notes
<b>Direct Non-Labor</b>				
O&M (Accts 500-894)	\$19,878,625	\$13,041,456	\$6,837,169	(1, 2)
A&G - ED & GD (Accts 901-935)	25,456,934	18,532,681	6,924,253	(2)
A&G - CD (Accts 901-935)	1,706,431	1,240,806	465,625	(2)
Net	\$47,041,990	\$32,814,943	\$14,227,047	
Percentage	100.000%	69.757%	30.243%	
<b>Direct Labor</b>				
O&M (Accts 500-894)	\$13,100,158	\$8,869,997	\$4,230,161	
A&G - ED & GD (Accts 901-935)	674,582	436,117	238,465	
A&G - CD (Accts 901-935)	5,657,439	4,543,331	1,114,108	
Net	\$19,432,179	\$13,849,445	\$5,582,734	
Percentage	100.000%	71.271%	28.729%	
<b>Year End Customers at 12/31/16</b>				
Amount	377,285	247,777	129,508	
Percentage	100.000%	65.674%	34.326%	
<b>Net Direct Plant (Ending Balance at 12/31/16)</b>				
Amount	\$1,072,965,542	\$712,213,744	\$360,751,798	
Total	\$1,072,965,542	\$712,213,744	\$360,751,798	
Percentage	100.000%	66.378%	33.622%	
<b>Four Factor</b>				
Total	400.000%	273.080%	126.920%	
<b>Average</b>	<b>100.000%</b>	<b>68.270%</b>	<b>31.730%</b>	

(1) Excludes Resource Costs: Accounts 501, 547, 555 & 557

(2) Excludes Labor

Avista Utilities  
 Factor No. 4 - Allocation for Gas North  
 For the Twelve Months Ended December 31, 2016

	Total Gas North	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$5,323,361	\$3,454,659	\$1,868,702	(1, 2)
A&G - ED & GD (Accts 901-935)	8,599,184	7,310,016	1,289,168	(2)
A&G - CD (Accts 901-935)	817,261	624,408	192,853	(2)
Net	<u>\$14,739,806</u>	<u>\$11,389,083</u>	<u>\$3,350,723</u>	
Percentage	100.000%	77.268%	22.732%	
Direct Labor				
O&M (Accts 500-894)	\$9,086,688	\$6,100,791	\$2,985,897	
A&G - ED & GD (Accts 901-935)	225,934	183,994	41,940	
A&G - CD (Accts 901-935)	3,013,024	2,445,792	567,232	
Net	<u>\$12,325,646</u>	<u>\$8,730,577</u>	<u>\$3,595,069</u>	
Percentage	100.000%	70.833%	29.167%	
Year End Customers at 12/31/16	239,822	158,677	81,145	
Percentage	100.000%	66.164%	33.836%	
Net Direct Plant (Ending Balance at 12/31/16)	\$428,218,603	\$286,411,181	\$141,807,422	
Net Direct Plant After Adjustments	<u>\$428,218,603</u>	<u>\$286,411,181</u>	<u>\$141,807,422</u>	
Percentage	100.000%	66.884%	33.116%	
Four Factor				
Total	<u>400.000%</u>	<u>281.149%</u>	<u>118.851%</u>	
<b>Average</b>	<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>	

(1) Excludes Resource Costs: Accounts 804, 805, 808, 811

(2) Excludes Labor