Exh. PDE-2

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
Direct Non-Labor	¢70 715 041	¢61 000 509	¢7 272 E10	¢4 221 004	(1 2)
O&M (Accts 500-894) A&G - ED & GD (Accts 901-935)	\$72,715,941 43,334,872	\$61,020,528 29,783,317	\$7,373,519 9,075,029	\$4,321,894 4,476,526	(1, 2)
				4,476,526	(2)
A&G - CD (Accts 901-935)	4,567,936	3,141,860	1,426,076	-	(2)
Adjustments					
Adjustments					
Total	\$120,618,749	\$93,945,705	\$17,874,624	\$8,798,420	-
Percentage	100.000%	77.887%	14.819%	7.294%	
-					
Direct Labor	AZ4 047 070		A10 705 010		
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%	
Year End Customers at 12/31/16					
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%	
Net Direct Plant (Ending Balance at 1	2/31/16)				
Amount	\$3,243,965,315	\$2,531,901,896	\$461,825,314	\$250,238,105	
Percentage	100.000%	78.050%	14.236%	7.714%	
Four Factor					_
Total	400.000%	281.312%	81.780%	36.908%	-
Average	100.000%	70.328%	20.445%	9.227%	1

(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

Direct Non-Labor \$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 (2) Percentage 100.000% 69.757% 30.243% Direct Labor 0&M (Accts 500-894) \$13,100,158 \$8,869,997 \$4,230,161 A&G - CD (Accts 901-935) 674,582 436,117 238,465 5,657,439 4,543,331 1,114,108 Net \$19,432,179 \$13,849,445 \$5,582,734 \$5,582,734 Percentage 100.000% 71.271% 28,729% \$247,777 129,508 Year End Customers at 12/31/16 377,285 247,777 129,508 \$43,00,751,798 Percentage 100.000% 65.674% 34.326% \$10,072,965,542 \$712,213,744 \$360,751,798 Net Direct Plant (Ending Balance at 12/31/16) \$1,072,965,542 \$712,213,744 \$360,751,798		Total Electric	Washington	Idaho	Notes
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 (2) Percentage 100.000% 69.757% 30.243% Direct Labor \$13,100,158 \$8,869,997 \$4,230,161 A&G - CD & 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% Year End Customers at 12/31/16 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) Amount \$1,072,965,542 \$712,213,744 \$360,751,798 Total \$1,072,965,542 \$712,213,744 \$360,751,798 \$360,751,798 \$360,751,798 Percentage 100.000% 66.378% 33.622% \$360,751,798 \$360,751,798 \$360,751,798 \$360,751,798 <t< td=""><td></td><td></td><td>• · · · · · · · · · · · · · · · · · · ·</td><td></td><td></td></t<>			• · · · · · · · · · · · · · · · · · · ·		
A&G - CD (Accts 901-935) Net 1,706,431 1,240,806 465,625 (2) Net \$47,041,990 \$32,814,943 \$14,227,047 (2) Percentage 100.000% 69.757% 30.243% Direct Labor 0&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% Year End Customers at 12/31/16 74,582 247,777 129,508 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 41,072,965,542 \$712,213,744 \$360,751,798 Total \$1,072,965,542 \$712,213,744 \$360,751,798 Percentage 100.000% 66.378% 33.622% Four Factor 704 400.000% 273.080% 126.920%					• •
Net \$47,041,990 \$32,814,943 \$14,227,047 Percentage 100.000% 69.757% 30.243% Direct Labor 0&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% Year End Customers at 12/31/16 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) \$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% Four Factor					
Percentage 100.000% 69.757% 30.243% Direct Labor O&M (Accts 500-894) A&G - ED & GD (Accts 901-935) \$13,100,158 \$8,869,997 \$4,230,161 A&G - ED & GD (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% Year End Customers at 12/31/16 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) Amount \$1,072,965,542 \$712,213,744 \$360,751,798 Total \$1,072,965,542 \$712,213,744 \$360,751,798 \$3.622% Four Factor Total 400.000% 273.080% 126.920%					(2)
Direct Labor 0&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% Year End Customers at 12/31/16 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 377,285 247,777 129,508 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% Four Factor	Net	\$47,041,990	\$32,814,943	\$14,227,047	
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% Year End Customers at 12/31/16 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 377,285 247,777 129,508 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% Four Factor 400.000% 273.080% 126.920%	Percentage	100.000%	69.757%	30.243%	
A&G - ED & GD (Accts 901-935) A&G - CD (Accts 901-935) Net 674,582 436,117 238,465 A&G - CD (Accts 901-935) Net 5,657,439 4,543,331 1,114,108 \$19,432,179 \$13,849,445 \$5,582,734 Percentage 100.000% 71.271% 28.729% Year End Customers at 12/31/16 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor Total 400.000% 273.080% 126.920%	Direct Labor				
A&G - CD (Accts 901-935) Net 5,657,439 4,543,331 1,114,108 \$19,432,179 \$13,849,445 \$5,582,734 Percentage 100.000% 71.271% 28.729% Year End Customers at 12/31/16 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor Total 400.000% 273.080% 126.920%	O&M (Accts 500-894)	\$13,100,158	\$8,869,997	\$4,230,161	
Net \$19,432,179 \$13,849,445 \$5,582,734 Percentage 100.000% 71.271% 28.729% Year End Customers at 12/31/16 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor Total 400.000% 273.080% 126.920%	A&G - ED & GD (Accts 901-935)	674,582	436,117	238,465	
Percentage 100.000% 71.271% 28.729% Year End Customers at 12/31/16 377,285 247,777 129,508 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) \$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% Four Factor	A&G - CD (Accts 901-935)	5,657,439	4,543,331	1,114,108	
Year End Customers at 12/31/16 377,285 247,777 129,508 Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 400.000% \$712,213,744 \$360,751,798 Total \$1,072,965,542 \$712,213,744 \$360,751,798 Percentage 100.000% 66.378% 33.622% Four Factor 400.000% 273.080% 126.920%	Net	\$19,432,179	\$13,849,445	\$5,582,734	
Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor Total 400.000% 273.080% 126.920%	Percentage	100.000%	71.271%	28.729%	
Amount 377,285 247,777 129,508 Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor Total 400.000% 273.080% 126.920%	Voor End Customore at 12/21/16				
Percentage 100.000% 65.674% 34.326% Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor		377 285	247 777	120 508	
Net Direct Plant (Ending Balance at 12/31/16) 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% Four Factor 400.000% 273.080% 126.920%	Amount	577,205	247,777	123,300	
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% Four Factor	Percentage	100.000%	65.674%	34.326%	
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% Four Factor	Net Direct Plant (Ending Balance at 12/31/16)				
Percentage 100.000% 66.378% 33.622% Four Factor		\$1,072,965,542	\$712,213,744	\$360,751,798	
Four Factor Total 400.000% 273.080% 126.920%	Total	\$1,072,965,542	\$712,213,744	\$360,751,798	
Total 400.000% 273.080% 126.920%	Percentage	100.000%	66.378%	33.622%	
	Four Factor				
Average 100.000% 68.270% 31.730%	Total			126.920%	_
	Average	100.000%	68.270%	31.730%	

(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> </u>	\$14,739,806	\$11,389,083	\$3,350,723	
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	\$12,325,646	\$8,730,577	\$3,595,069	
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	\$428,218,603	\$286,411,181	\$141,807,422	
Percentage	100.000%	66.884%	33.116%	
Four Factor				
Total	400.000%	281.149%	118.851%	
Average	100.000%	70.287%	29.713%	

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

(2) Excludes Labor