

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2016

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	E-ROO	Results of Operations	110,557	1,444,926	7.65%
1.01	E-DFIT	Deferred FIT Rate Base	8	806	
1.02	E-DDC	Deferred Debits and Credits	(8)	-	
1.03	E-WC	Working Capital	(29)	(3,006)	
2.01	E-EBO	Eliminate B & O Taxes	(96)	-	
2.02	E-PT	Restate Property Tax	163	-	
2.03	E-UE	Uncollectible Expense	(859)	-	
2.04	E-RE	Regulatory Expense	(5)	-	
2.05	E-ID	Injuries and Damages	(98)	-	
2.06	E-FIT	FIT/DFIT Expense	41	-	
2.07	E-OSC	Office Space Charges to Non-Utility	20	-	
2.08	E-RET	Restate Excise Taxes	40	-	
2.09	E-NGL	Net Gains / Losses	61	-	
2.10	E-WN	Weather Normalization	825	-	
2.11	E-EAS	Eliminate Adder Schedules	-	-	
2.12	E-MR	Miscellaneous Restating	(969)	-	
2.13	E-EWPC	Eliminate WA Power Cost Defer	4,386	-	
2.14	E-NPS	Nez Perce Settlement Adjustment	3	-	
2.15	E-RI	Restate Incentives	407	-	
2.16	E-RDI	Normalize CS2/Colstrip Major Maint	763	-	
2.17	E-RDI	Restate Debt Interest	(56)	-	
2.18 (1)	E-CBPS	CB Power Supply	(9,465)	-	
CB Restated Total			✓ 105,689	✓ 1,442,726	7.33%
Other					
		CF WA Elec Conversion Factor			

(1) Adjustment 2.18 "CB Power Supply" normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual vs authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual vs authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual vs authorized net power supply costs.

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax
	Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02
	Workpaper Reference	E-ROO	E-DFIT	E-DDC	E-WC	E-EBO	E-PT
REVENUES							
1	Total General Business	\$516,333	\$0	\$0	\$0	(\$17,807)	\$0
2	Interdepartmental Sales	946	-	0	0	-	-
3	Sales for Resale	78,098	-	0	0	-	-
4	Total Sales of Electricity	595,377	-	0	0	(17,807)	-
5	Other Revenue	81,735	-	0	0	(14)	-
6	Total Electric Revenue	677,112	-	0	0	(17,821)	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	184,672	-	4	0	-	-
8	Purchased Power	96,772	-	0	0	-	-
9	Depreciation/Amortization	26,677	-	0	0	-	-
10	Regulatory Amortization	4,310	-	0	0	-	-
11	Taxes	14,904	-	0	0	-	(250)
12	Total Production & Transmission	327,335	-	4	0	-	(250)
Distribution							
13	Operating Expenses	21,420	-	0	0	-	-
14	Depreciation/Amortization	27,913	-	0	0	-	-
15	Taxes	45,258	-	0	0	(17,674)	-
16	Total Distribution	94,591	-	0	0	(17,674)	-
17	Customer Accounting	11,733	-	8	0	-	-
18	Customer Service & Information	18,081	-	0	0	-	-
19	Sales Expenses	0	-	0	0	-	-
Administrative & General							
20	Operating Expenses	50,568	-	0	0	-	-
21	Depreciation/Amortization	23,877	-	0	0	-	-
22	Taxes	0	-	0	0	-	-
23	Total Admin, & General	74,445	-	0	0	-	-
24	Total Electric Expenses	526,185	-	12	0	(17,674)	(250)
25	OPERATING INCOME BEFORE FIT	150,927	-	(12)	0	(147)	250
FEDERAL INCOME TAX							
26	Current Accrual	(25,741)	-	(4)	0	(51)	88
27	Debt Interest	0	(8)	0	29	-	-
28	Deferred Income Taxes	66,436	-	0	0	-	-
29	Amortized ITC - Noxon	(325)	-	0	0	-	-
30	NET OPERATING INCOME	\$110,557	\$8	(\$8)	(\$29)	(\$96)	\$163
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$156,057	\$0	\$0	\$0	\$0	\$0
32	Production	832,833	-	0	0	-	-
33	Transmission	430,613	-	0	0	-	-
34	Distribution	970,455	-	0	0	-	-
35	General	233,266	-	0	0	-	-
36	Total Plant in Service	2,623,224	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	(30,914)	-	0	0	-	-
38	Production	(351,625)	-	0	0	-	-
39	Transmission	(135,624)	-	0	0	-	-
40	Distribution	(295,383)	-	0	0	-	-
41	General	(80,093)	-	0	0	-	-
42	Total Accumulated Depreciation	(893,639)	-	-	-	-	-
43	NET PLANT	1,729,585	-	-	-	-	-
44	DEFERRED TAXES	(354,706)	806	-	-	-	-
45	Net Plant After DFIT	1,374,879	806	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	4,567	-	-	-	-	-
47	WORKING CAPITAL	65,480	-	-	(3,006)	-	-
48	TOTAL RATE BASE	1,444,926	\$806	-	(3,006)	\$0	\$0
49	RATE OF RETURN	7.65%					

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AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes
	Adjustment Number	2.03	2.04	2.05	2.06	2.07	2.08
	Workpaper Reference	E-UE	E-RE	E-ID	E-FIT	E-OSC	E-RET
REVENUES							
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-
Distribution							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	(62)
16	Total Distribution	-	-	-	-	-	(62)
17	Customer Accounting	1,321	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	-	7	151	-	(31)	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	7	151	-	(31)	-
24	Total Electric Expenses	1,321	7	151	-	(31)	(62)
25	OPERATING INCOME BEFORE FIT	(1,321)	(7)	(151)	-	31	62
FEDERAL INCOME TAX							
26	Current Accrual	(462)	(2)	(53)	-	11	22
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	(40)	-	-
29	Amortized ITC - Noxon	-	-	-	(1)	-	-
30	NET OPERATING INCOME	(\$859)	(\$5)	(\$98)	\$41	\$20	\$40
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules	Miscellaneous Restating	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment
		2.09	2.10	2.11	2.12	2.13	2.14
		E-NGL	E-WN	E-EAS	E-MR	E-EWPC	E-NPS
	Adjustment Number	2.09	2.10	2.11	2.12	2.13	2.14
	Workpaper Reference	E-NGL	E-WN	E-EAS	E-MR	E-EWPC	E-NPS
	REVENUES						
1	Total General Business	\$0	\$7,392	(\$18,203)	\$0	\$4,698	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	7,392	(18,203)	-	4,698	-
5	Other Revenue	-	(5,775)	684	(2,566)	-	-
6	Total Electric Revenue	-	1,617	(17,519)	(2,566)	4,698	-
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	-	(383)	(2)	(2,270)	(4)
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	395	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	12	(2)	(2,270)	(4)
	Distribution						
13	Operating Expenses	-	-	-	(5)	-	-
14	Depreciation/Amortization	(94)	-	-	-	-	-
15	Taxes	-	284	(700)	-	181	-
16	Total Distribution	(94)	284	(700)	(5)	181	-
17	Customer Accounting	-	49	(120)	-	30	-
18	Customer Service & Information	-	-	(16,675)	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	15	(36)	(1,068)	9	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	15	(36)	(1,068)	9	-
24	Total Electric Expenses	(94)	348	(17,519)	(1,075)	(2,050)	(4)
25	OPERATING INCOME BEFORE FIT	94	1,269	-	(1,491)	6,748	4
	FEDERAL INCOME TAX						
26	Current Accrual	33	444	-	(522)	1,567	1
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	795	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	\$61	\$825	-	(\$969)	\$4,386	\$3
	RATE BASE						
	PLANT IN SERVICE						
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	-	\$0	\$0	\$0
49	RATE OF RETURN						

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Incentives	Normalize CS2/Colstrip Major Maint	Restate Debt Interest	CB Power Supply	CB AMA 12/2016 Restated TOTAL
	Adjustment Number	2.15	2.16	2.17	2.18	R-Td
	Workpaper Reference	E-RI	E-RDI	E-RDI	E-CBPS	
REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$492,413
2	Interdepartmental Sales	-	-	-	-	946
3	Sales for Resale	-	-	-	(20,244)	57,854
4	Total Sales of Electricity	-	-	-	(20,244)	551,213
5	Other Revenue	-	-	-	(56,754)	17,310
6	Total Electric Revenue	-	-	-	(76,998)	568,523
EXPENSES						
Production and Transmission						
7	Operating Expenses	-	(1,174)	-	(44,458)	136,385
8	Purchased Power	-	-	-	(17,978)	78,794
9	Depreciation/Amortization	-	-	-	-	26,677
10	Regulatory Amortization	-	-	-	-	4,705
11	Taxes	-	-	-	-	14,654
12	Total Production & Transmission	-	(1,174)	-	(62,436)	261,215
Distribution						
13	Operating Expenses	-	-	-	-	21,415
14	Depreciation/Amortization	-	-	-	-	27,819
15	Taxes	-	-	-	-	27,287
16	Total Distribution	-	-	-	-	76,521
17	Customer Accounting	-	-	-	-	13,021
18	Customer Service & Information	-	-	-	-	1,406
19	Sales Expenses	-	-	-	-	-
Administrative & General						
20	Operating Expenses	(626)	-	-	-	48,989
21	Depreciation/Amortization	-	-	-	-	23,877
22	Taxes	-	-	-	-	-
23	Total Admin. & General	(626)	-	-	-	72,866
24	Total Electric Expenses	(626)	(1,174)	-	(62,436)	425,029
25	OPERATING INCOME BEFORE FIT	626	1,174	-	(14,562)	143,494
FEDERAL INCOME TAX						
26	Current Accrual	219	411	56	(5,097)	(29,081)
27	Debt Interest	-	-	-	-	21
28	Deferred Income Taxes	-	-	-	-	67,191
29	Amortized ITC - Noxon	-	-	-	-	(326)
30	NET OPERATING INCOME	407	763	(56)	(\$9,465)	105,689
RATE BASE						
PLANT IN SERVICE						
31	Intangible	\$0	\$0	\$0	\$0	\$156,057
32	Production	-	-	-	-	832,833
33	Transmission	-	-	-	-	430,613
34	Distribution	-	-	-	-	970,455
35	General	-	-	-	-	233,266
36	Total Plant in Service	-	-	-	-	2,623,224
ACCUMULATED DEPRECIATION/AMORT						
37	Intangible	-	-	-	-	(30,914)
38	Production	-	-	-	-	(351,625)
39	Transmission	-	-	-	-	(135,624)
40	Distribution	-	-	-	-	(295,383)
41	General	-	-	-	-	(80,093)
42	Total Accumulated Depreciation	-	-	-	-	(893,639)
43	NET PLANT	-	-	-	-	1,729,585
44	DEFERRED TAXES	-	-	-	-	(353,900)
45	Net Plant After DFIT	-	-	-	-	1,375,685
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	4,567
47	WORKING CAPITAL	-	-	-	-	62,474
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$1,442,726
49	RATE OF RETURN					7.33%

AVISTA UTILITIES			
Actual Cost of Capital AMA 12/31/2016			
Washington - Electric System			
Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	50.98%	5.314%	2.71% WA wtd debt 2.709%
Common	49.02%	9.50%	4.66%
Total	<u>100.00%</u>		<u>7.37%</u>

**AVISTA UTILITIES
Revenue Conversion Factor
Washington - Electric System
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.006578
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038479
5	Total Expense	<u>0.047057</u>
6	Net Operating Income Before FIT	0.952943
7	Federal Income Tax @ 35%	<u>0.333530</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.619413</u></u>

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2016****1.00 Per Results of Operation (ROO) Report**

ROO Report amounts are for the twelve months ended December 31, 2016. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, and all other regulatory deferred debits and credits.

1.01 Accumulated Deferred FIT Rate Base

Accumulated deferred FIT arises from accelerated depreciation, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual. This adjustment also records the impact on ADFIT for changes associated "Bonus" and "Repairs" tax depreciation adjustments through 2016.

1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- **Colstrip 3 AFUDC Elimination**
This deferral reflects a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- **Colstrip Common AFUDC**
Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. This deferral reflects a direct assignment of rate base for the appropriate average of monthly averages

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2016**

amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions. Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- **Kettle Falls Disallowance**
This deferral reflects the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on a certain portion of the investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. The ROO balance was correct; therefore, no CBR adjustment was needed.
- **Settlement Exchange Power**
This deferral reflects the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are appropriately reflected in results of operations, therefore for CBR, no adjustment was needed.
- **CDA Settlement Deferral**
This deferral reflects the December 31, 2016 AMA net assets, net of ADFIT, associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- **Restating CDA/SRR (Spokane River Relicensing) CDR Deferral**
This deferral reflects the net assets and ADFIT balances for the CDA Tribe settlement 4(e) Spokane River relicensing conditions deferred for future recovery. A ten-year amortization expense of the CDA/SRR CDR Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations.
- **Spokane River Deferral**
This deferral reflects the December 31, 2016 AMA net asset, net of ADFIT, related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2016**

- Restating Spokane River PM&E Deferral
This deferral reflects the December 31, 2016 AMA net asset, net of ADFIT, related to the Spokane River deferred PM&E costs deferred for future recovery. A ten-year amortization expense of the Spokane River PM&E Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Montana Riverbed Lease
This deferral reflects the December 31, 2016 average-of-monthly averages net asset, net of ADFIT, related to the costs associated with the Montana Riverbed lease settlement. In this settlement, the Company agreed to pay the State of Montana \$4.0 million annually beginning in 2007, with annual inflation adjustments, for a 10-year period for leasing the riverbed under the Noxon Rapids Project and the Montana portion of the Cabinet Gorge Project. The first two annual payments were deferred by Avista as approved in Docket No. UE-072131. In Docket No. UE-080416 (see Order No. 08), the Commission approved the Company's accounting treatment of the deferred payments, including accrued interest, to be amortized over the remaining eight years of the agreement starting on January 1, 2009. The rate base ROO balance was appropriate; therefore, no CBR adjustment was needed. An increase of \$4,000.00 expense, however, was adjusted to properly reflect expenses for 2016.
- Customer Advances
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2016 of 0.49%. This adjustment is consistent with Docket No. UE-090134.

1.03 Working Capital

This adjustment updates the working capital rate base balance reflected in results of operations to the actual AMA working capital balance as of December 31, 2016 calculated using the Investor Supplied Working Capital (ISWC) method. This method is consistent with that approved in the Company's electric general rate case, Docket No. UE-150204.

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2016****2.01 Eliminate B & O Taxes**

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.02 Restate Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.03 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.04 Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.05 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.06 FIT and DFIT Expenses

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington electric FIT and DFIT. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

S-12

AVISTA UTILITIES

**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2016**

2.07 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) related to non-utility space, using the percentage of labor dollars charged to subsidiary/non-utility activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.08 Restate Excise and Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.09 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2007 and December 31, 2016. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483, and is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

2.10 Weather Normalization

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

2.11 Eliminate Adder Schedules

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 91 Tariff Rider (DSM and LIRAP), Schedule 93 ERM rebate, Schedule 94 BPA rebate, and Schedule 59 Residential Exchange credit, since these items are recovered/rebated by separate tariffs and therefore not part of base rates.

Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2016

2.12 Miscellaneous restating

This adjustment removes a number of non-operating or non-utility expenses associated with dues and donations, etc., included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses and director fees. Lastly, this adjustment removes the true-up to the 2015 provision for rate refund recorded in March 2016.

2.13 Eliminate WA Power Cost Deferral

This adjustment eliminates all power supply deferral and amortization entries, including net REC revenues, recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

2.14 Nez Perce Settlement Accounting Adjustment

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.

2.15 Restate Debt Interest

This adjustment reflects debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

2.16 Normalized Power Supply

Adjustment 2.16 "CB Power Supply" normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual versus authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual versus authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual versus authorized net power supply costs.

1.00-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$516,333
2	Interdepartmental Sales	946
3	Sales for Resale	78,098
4	Total Sales of Electricity	<u>595,377</u>
5	Other Revenue	<u>81,735</u>
6	Total Electric Revenue	677,112
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	184,672
8	Purchased Power	96,772
9	Depreciation/Amortization	26,677
10	Regulatory Amortization	4,310
11	Taxes	14,904
12	Total Production & Transmission	<u>327,335</u>
	Distribution	
13	Operating Expenses	21,420
14	Depreciation/Amortization	27,913
15	Taxes	45,258
16	Total Distribution	<u>94,591</u>
17	Customer Accounting	11,733
18	Customer Service & Information	18,081
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	50,568
21	Depreciation/Amortization	23,877
22	Taxes	0
23	Total Admin. & General	<u>74,445</u>
24	Total Electric Expenses	<u>526,185</u>
25	OPERATING INCOME BEFORE FIT	150,927
	FEDERAL INCOME TAX	0
26	Current Accrual	(25,741)
27	Debt Interest	0
28	Deferred Income Taxes	66,436
29	Amortized ITC - Noxon	<u>(325)</u>
30	NET OPERATING INCOME	<u>✓ \$110,557</u>
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$156,057
32	Production	832,833
33	Transmission	430,613
34	Distribution	970,455
35	General	<u>233,266</u>
36	Total Plant in Service	2,623,224
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(30,914)
38	Production	(351,625)
39	Transmission	(135,624)
40	Distribution	(295,383)
41	General	<u>(80,093)</u>
42	Total Accumulated Depreciation	<u>(893,639)</u>
43	NET PLANT	1,729,585
44	DEFERRED TAXES	<u>(354,706)</u>
45	Net Plant After DFIT	1,374,879
46	DEFERRED DEBITS AND CREDITS	4,567
47	WORKING CAPITAL	<u>65,480</u>
48	TOTAL RATE BASE	<u>✓ \$1,444,926</u>

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1.00-02

AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	PER RESULTS OF OPERATIONS REPORTS ELECTRIC		
		System	Washington	Idaho
	REVENUES			
1	Total General Business	\$516,333	\$516,333	\$0
2	Interdepartmental Sales	946	946	0
3	Sales For Resale	78,098	78,098	0
4	Total Sales of Electricity	595,377	595,377	0
5	Other Revenue	81,735	81,735	0
6	Total Electric Revenue	677,112	677,112	0
	EXPENSES			
	Production and Transmission			
7	Operating Expenses	184,672	184,672	0
8	Purchased Power	96,772	96,772	0
9	Depreciation/Amortization	26,677	26,677	0
10	Regulatory Amortization	4,310	4,310	0
11	Taxes	14,904	14,904	0
12	Total Production & Transmission	327,335	327,335	0
	Distribution			
13	Operating Expenses	21,420	21,420	0
14	Depreciation/Amortization	27,913	27,913	0
15	Taxes	45,258	45,258	0
16	Total Distribution	94,591	94,591	0
17	Customer Accounting	11,733	11,733	0
18	Customer Service & Information	18,081	18,081	0
19	Sales Expenses	0	0	0
	Administrative & General			
20	Operating Expenses	50,568	50,568	0
21	Depreciation/Amortization	23,877	23,877	0
22	Taxes	0	0	0
23	Total Admin. & General	74,445	74,445	0
24	Total Electric Expenses	526,185	526,185	0
25	Operating Income before FIT	150,927	150,927	0
	Federal Income Taxes			
26	Current Accrual	35.0%	(25,741)	0
27	Debt Interest			
28	Deferred Income Taxes		66,436	0
29	Amortized ITC		(325)	0
30	NET OPERATING INCOME	\$110,557	\$110,557	\$0

1,00-03

AVISTA UTILITIES
 ELECTRIC ADJUSTMENT SUMMARY
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

		PER RESULTS OF OPERATIONS REPORTS ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
	RATE BASE			
	PLANT IN SERVICE			
31	Intangible	\$156,057	\$156,057	\$0
32	Production	832,833	832,833	0
33	Transmission	430,613	430,613	0
34	Distribution	970,455	970,455	0
35	General	233,266	233,266	0
36	Total Plant in Service	<u>2,623,224</u>	<u>2,623,224</u>	<u>0</u>
	ACCUMULATED DEPRECIATION/AMORTIZATION			
37	Intangible	(30,914)	(30,914)	\$0
38	Production	(351,625)	(351,625)	\$0
39	Transmission	(135,624)	(135,624)	\$0
40	Distribution	(295,383)	(295,383)	\$0
41	General	(80,093)	(80,093)	\$0
42	Total Accumulated Depreciation	<u>(893,639)</u>	<u>(893,639)</u>	<u>0</u>
43	NET PLANT BEFORE DFIT	<u>1,729,585</u>	<u>1,729,585</u>	<u>0</u>
44	DFIT	<u>(354,706)</u>	<u>(354,706)</u>	<u>0</u>
45	NET PLANT AFTER DFIT	<u>1,374,879</u>	<u>1,374,879</u>	<u>0</u>
46	DEFERRED DEBITS AND CREDITS	4,567	4,567	0
47	WORKING CAPITAL	<u>65,480</u>	<u>65,480</u>	<u>0</u>
48	TOTAL RATE BASE	<u>\$1,444,926</u>	<u>\$1,444,926</u>	<u>\$0</u>
		7.65%	7.65%	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC RATE OF RETURN		E-ROR-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)		168,563,618	58,005,970
	Adjustments			
	Adjusted Net Operating Income (Loss)		110,557,648	58,005,970
E-APL	Electric Net Rate Base		2,184,365,034	739,438,742
	RATE OF RETURN		7.717%	7.845%

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.

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-ALL-12A

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2016 thru 12-31-2016	100.000%	65.730%	34.270%
2	Input	Number of Customers - AMA Percent	01-01-2016 thru 12-31-2016	374,507 100.000%	245,916 65.664%	128,591 34.336%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2016 thru 12-31-2016	23,251,240 100.000%	15,470,596 66.537%	7,780,644 33.463%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016	19,878,625 27,163,365 47,041,990 100.000%	13,041,456 19,773,487 32,814,943 69.757%	6,837,169 7,389,878 14,227,047 30.243%
		Direct O & M Accts 500 - 598		13,100,158	8,869,997	4,230,161
		Direct Labor Accts 901 - 935		6,332,021	4,979,448	1,352,573
		Total Percentage		19,432,179 100.000%	13,849,445 71.271%	5,582,734 28.729%
		Number of Customers Percentage		377,285 100.000%	247,777 65.674%	129,508 34.326%
		Net Direct Plant Percentage		1,072,965,542 100.000%	712,213,744 66.378%	360,751,798 33.622%
4		Total Percentages Percent		400,000% 100.000%	273.079% 68.270%	126.921% 31.730%

AVISTA UTILITIES

<p>RESULTS OF OPERATIONS ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2016 Average of Monthly Averages Basis</p>		<p>Report ID: E-ALL-12A</p>
<p>Basis Ref Description</p>	<p>System Washington Idaho</p>	<p>Based on Data from:</p>

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	Gas North	Oregon Gas
						68,870,162		7,660,811	3,349,776
						40,470,171		6,803,561	2,941,222
						5,203,836		1,502,320	0
						0		0	0
						114,544,169	80.569%	15,966,692	6,290,998
						100.000%	13.939%	5.492%	
						71,533,714		12,273,957	5,062,426
						5,276,902		193,627	1,785,914
						10,808,995		3,545,970	0
						87,619,611		16,013,554	6,848,340
						100.000%	18.276%	7.816%	
						709,694		235,378	99,354
						100.000%	33.166%	14.000%	
						2,961,417,554		427,886,508	223,754,392
						100.000%	14.449%	7.556%	
						400.000%		79.830%	34.863%
						100.000%		19.958%	8.716%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

Input	Ref	Description	System			Idaho
			Total	Electric	Gas North	
Based on Data from: 01-01-2015 thru 12-31-2015						
Gas North/Oregon 4-Factor						
Direct O & M Accts 500 - 894			10,455,835	0	7,274,832	3,181,003
Direct O & M Accts 901 - 935			9,194,411	0	6,419,305	2,775,106
Direct O & M Accts 901 - 905 Utility 9 Only			1,502,320	0	1,502,320	0
Total			21,152,566	0	15,196,457	5,956,109
Percentage			100.000%	0.000%	71.842%	28.158%
Direct Labor Accts 500 - 894			12,747,846	0	9,025,326	3,722,520
Direct Labor Accts 901 - 935			1,617,630	0	158,227	1,459,403
Direct Labor Accts 901 - 905 Utility 9 Only			3,545,970	0	3,545,970	0
Total			17,911,446	0	12,729,523	5,181,923
Percentage			100.000%	0.000%	71.069%	28.931%
Number of Customers at			334,732	0	235,378	99,354
Percentage			100.000%	0.000%	70.318%	29.682%
Net Direct Plant			642,075,757	0	419,325,758	222,749,999
Percentage			100.000%	0.000%	65.308%	34.692%
Total Percentages			400.000%	0.000%	278.538%	121.462%
Average (GD AA)			100.000%	0.000%	69.634%	30.366%

AVISTA UTILITIES

RESULTS OF OPERATIONS ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2016 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	Based on Data from:			
			System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935	37,524,901	30,725,388	6,799,513	0
		Adjustments	0	0	0	0
		Total	103,042,542	88,584,963	14,457,579	0
		Percentage	100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894				
		Direct Labor Accts 901 - 935	66,392,511	54,197,331	12,195,180	0
		Total	3,705,603	3,297,361	408,242	0
		Percentage	70.098,114	57,494,692	12,603,422	0
			100.000%	82.020%	17.980%	0.000%
		Number of Customers at				
		Percentage	610,340	374,962	235,378	0
			100.000%	61.435%	38.565%	0.000%
		Net Direct Plant				
		Percentage	2,706,279,542	2,286,953,784	419,325,758	0
			100.000%	84.505%	15.495%	0.000%
9		Total Percentages				
		Average (CD AN/ID/WA)	400.000%	313.930%	86.070%	0.000%
			100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA				
		Percent	1,023,558,708	675,072,411	348,486,297	
			100.000%	65.953%	34.047%	
11		Book Depreciation				
		Percent	101,849,867	66,335,712	35,514,155	
			100.000%	65.131%	34.869%	

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	12-01-2015 thru 12-31-2016	2,619,856,983 100.000%	1,729,585,131 66.018%	890,271,852 33.982%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2015 thru 12-31-2016	230,327,259 100.000%	153,460,246 66.627%	76,867,013 33.373%
14		Net Allocated Schedule M's - AMA Percent	01-01-2016 thru 12-31-2016	-258,361,891 100.000%	-167,289,500 64.750%	-91,072,391 35.250%
99		Input Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISIA UTILITIES

Report ID:
E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	336,025,805	0	336,025,805	227,836,069	0	227,836,069	108,189,736	0	108,189,736
99	442200	Commercial - Firm & Int.	303,824,243	0	303,824,243	216,620,304	0	216,620,304	87,203,939	0	87,203,939
1	442300	Industrial	107,362,773	0	107,362,773	63,048,488	0	63,048,488	44,314,285	0	44,314,285
99	444000	Public Street & Highway Lighting	7,662,138	0	7,662,138	5,154,751	0	5,154,751	2,507,387	0	2,507,387
99	448000	Interdepartmental Revenue	1,193,923	0	1,193,923	945,950	0	945,950	247,973	0	247,973
99	499XXX	Unbilled Revenue	4,906,228	0	4,906,228	3,673,833	0	3,673,833	1,232,395	0	1,232,395
		TOTAL SALES TO ULTIMATE CUSTOMERS	760,975,110	0	760,975,110	517,279,395	0	517,279,395	243,695,715	0	243,695,715
1	447XXX	Sales for Resale	0	118,815,967	118,815,967	0	78,097,735	78,097,735	0	40,718,232	40,718,232
		TOTAL SALES OF ELECTRICITY	760,975,110	118,815,967	879,791,077	517,279,395	78,097,735	595,377,130	243,695,715	40,718,232	284,413,947
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	931,768	0	931,768	220,462	0	220,462	711,306	0	711,306
99	451000	Miscellaneous Service Revenue	437,417	0	437,417	266,939	0	266,939	170,478	0	170,478
1	453000	Sales of Water & Water Power	0	356,664	356,664	0	234,435	234,435	0	122,229	122,229
1	454000	Rent from Electric Property	2,725,460	77,058	2,802,518	1,778,197	50,650	1,828,847	947,263	26,408	973,671
1	456XXX	Other Electric Revenues	17,521,264	103,056,921	120,578,185	11,444,683	67,739,314	79,183,997	6,076,581	35,317,607	41,394,188
		TOTAL OTHER OPERATING REVENUE	21,615,909	103,490,643	125,106,552	13,710,281	68,024,399	81,734,680	7,905,628	35,466,244	43,371,872
		TOTAL ELECTRIC REVENUE	782,591,019	222,306,610	1,004,897,629	530,989,676	146,122,134	677,111,810	251,601,343	76,184,476	327,785,819

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RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVIS, UT UTILITIES
 ***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	318,679	318,679	0	209,468	209,468	0	109,211	109,211
1	501XXX	Fuel	0	30,542,479	30,542,479	0	20,075,571	20,075,571	0	10,466,908	10,466,908
1	502000	Steam Expense	0	4,462,449	4,462,449	0	2,933,168	2,933,168	0	1,529,281	1,529,281
1	505000	Electric Expense	0	1,201,074	1,201,074	0	789,466	789,466	0	411,608	411,608
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,277,448	3,277,448	0	2,154,267	2,154,267	0	1,123,181	1,123,181
1	507000	Rent	0	41,383	41,383	0	27,201	27,201	0	14,182	14,182
MAINTENANCE											
1	510000	Supervision & Engineering	0	582,812	582,812	0	383,082	383,082	0	199,730	199,730
1	511000	Structures	0	705,123	705,123	0	463,477	463,477	0	241,646	241,646
1	512000	Boiler Plant	0	7,206,904	7,206,904	0	4,737,098	4,737,098	0	2,469,806	2,469,806
1	513000	Electric Plant	0	2,431,551	2,431,551	0	1,598,258	1,598,258	0	833,293	833,293
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,707,818	1,707,818	0	1,122,549	1,122,549	0	585,269	585,269
TOTAL STEAM POWER GENERATION EXP			0	52,477,720	52,477,720	0	34,493,605	34,493,605	0	17,984,115	17,984,115
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,884,533	2,884,533	0	1,896,004	1,896,004	0	988,529	988,529
1	536000	Water for Power	0	1,081,024	1,081,024	0	710,557	710,557	0	370,467	370,467
1	537000	Hydraulic Expense	4,195,793	3,030,905	7,226,698	2,751,900	1,992,214	4,744,114	1,443,893	1,038,691	2,482,584
1	538000	Electric Expense	0	7,143,773	7,143,773	0	4,695,602	4,695,602	0	2,448,171	2,448,171
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	909,433	909,433	0	597,770	597,770	0	311,663	311,663
1	540000	Rent	0	1,273,870	1,273,870	0	837,315	837,315	0	436,555	436,555
1	540100	MT Trust Funds Land Settlement Rents	5,486,682	0	5,486,682	3,656,641	0	3,656,641	1,830,041	0	1,830,041
TOTAL HYDRAULIC POWER GENERATION EXP			9,682,475	23,898,976	33,581,451	6,408,541	15,708,797	22,117,338	3,273,934	8,190,179	11,464,113
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,218,661	1,218,661	0	801,026	801,026	0	417,635	417,635
1	547XXX	Fuel	0	77,198,985	77,198,985	0	50,742,893	50,742,893	0	26,456,092	26,456,092
1	548000	Generation Expense	0	1,584,424	1,584,424	0	1,041,442	1,041,442	0	542,982	542,982
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	595,889	595,889	0	391,678	391,678	0	204,211	204,211
1	550000	Rent	0	(33,671)	(33,671)	0	(22,132)	(22,132)	0	(11,539)	(11,539)
TOTAL OTHER POWER GENERATION EXP			(278)	84,790,926	84,790,648	(278)	55,733,077	55,732,799	0	29,057,849	29,057,849
TOTAL OTHER POWER GENERATION EXP			(278)	84,790,926	84,790,648	(278)	55,733,077	55,732,799	0	29,057,849	29,057,849

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISIA UTILITIES

Report ID:
E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	147,226,728	147,226,728	0	96,772,129	96,772,129	0	50,454,599	50,454,599
1	556000	System Control & Load Dispatching	0	750,333	750,333	0	493,194	493,194	0	257,139	257,139
E-557	557XXX	Other Expense	6,357,605	72,701,822	79,059,427	3,609,967	47,786,908	51,396,875	2,747,638	24,914,914	27,662,552
		TOTAL OTHER POWER SUPPLY EXPENSE	6,357,605	220,678,883	227,036,488	3,609,967	145,052,231	148,662,198	2,747,638	75,626,652	78,374,290
		TOTAL PRODUCTION OPERATING EXP	16,039,802	381,846,505	397,866,307	10,018,230	250,987,710	261,005,940	6,021,572	130,858,795	136,880,367
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,540,071	2,540,071	0	1,669,589	1,669,589	0	870,482	870,482
1	561000	Load Dispatching	0	2,833,700	2,833,700	0	1,862,591	1,862,591	0	971,109	971,109
1	562000	Station Expense	0	436,845	436,845	0	287,138	287,138	0	149,707	149,707
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	513,129	513,129	0	337,280	337,280	0	175,849	175,849
1	565XXX	Transmission of Electricity by Others	0	17,251,359	17,251,359	0	11,339,318	11,339,318	0	5,912,041	5,912,041
1	566000	Miscellaneous Transmission Expense	0	2,431,975	2,431,975	0	1,598,537	1,598,537	0	833,438	833,438
1	567000	Rent	0	190,703	190,703	0	125,349	125,349	0	65,354	65,354
MAINTENANCE											
1	568000	Supervision & Engineering	5,139	1,013,944	1,019,083	5,139	666,465	671,604	0	347,479	347,479
1	569000	Structures	8,579	665,085	673,664	7,974	437,160	445,134	605	227,925	228,530
1	570000	Station Equipment	1,711	1,329,735	1,331,446	574	874,035	874,609	1,137	455,700	456,837
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	28,549	1,754,697	1,783,246	18,154	1,153,362	1,171,516	10,395	601,335	611,730
1	572000	Underground Lines	0	1,656	1,656	0	1,088	1,088	0	568	568
1	573000	Service Miscellaneous	1,368	81,632	83,000	754	53,657	54,411	614	27,975	28,589
		TOTAL TRANSMISSION OPERATING EXP	45,346	31,044,531	31,089,877	32,595	20,405,569	20,438,164	12,751	10,638,962	10,651,713

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RESULTS OF OPERATIONS
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISIA UTILITIES

Report ID:
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX		Depreciation Expense-Production	0	27,843,872	27,843,872	0	18,301,777	18,301,777	0	9,542,095	9,542,095	
E-DEPX		Depreciation Expense-Transmission	0	11,798,386	11,798,386	0	7,755,079	7,755,079	0	4,043,307	4,043,307	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,410	1,158,410	0	761,423	761,423	0	396,987	396,987	
99	405930	Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,072)	0	(141,072)	141,072	0	141,072	
99	406100	Amortization of Investment in WNP3 Exch Power	2,450,031	2,450,031	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	407312	Amort of Acq Adj-Colstrip Common AFUDC	99,047	99,047	99,047	31,743	0	31,743	67,304	0	67,304	
1	407320	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0	
99	407322	Amortization of Colstrip Outage Return	78,736	78,736	78,736	72,939	0	72,939	5,797	0	5,797	
1	407324	Amortization of Spokane River Relicence	11,065	200,000	211,065	11,065	131,460	142,525	0	68,540	68,540	
99	407326	Amortization of CDA CDR Fund	117,223	0	117,223	0	0	0	117,223	0	117,223	
99	407331	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0	
1	407333	Amortization of BPA Parallel Capacity Support	0	32,719	32,719	0	21,506	21,506	0	11,213	11,213	
99	407335	Amortization of CDA Settlement Costs	0	0	0	0	0	0	0	0	0	
99	407350	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0	
99	407351	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0	
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0	
99	407360	Amortization of CS2 & COLSTRIP O&M	2,536,692	0	2,536,692	1,102,752	0	1,102,752	1,433,940	0	1,433,940	
99	407362	Amortization of LIDAR O&M	0	0	0	0	0	0	0	0	0	
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0	
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0	
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	581,110	581,110	0	302,976	302,976	
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975	
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0	
99	407395	Optional Renewable Power Revenue Offset	222,641	0	222,641	176,886	0	176,886	45,755	0	45,755	
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0	
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0	
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,099,027)	0	(1,099,027)	(729,599)	0	(729,599)	(369,428)	0	(369,428)	
99	407455	Amortization of Colstrip Refund	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)	
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(385,062)	0	(385,062)	0	0	0	(385,062)	0	(385,062)	
99	407482	Amortization of Deferred LIDAR O&M	157,646	0	157,646	157,646	0	157,646	0	0	0	
99	407494	Amortization of Schedule 99 REC Rev	0	(8,415)	(8,415)	0	(5,531)	(5,531)	0	(2,884)	(2,884)	
1	407495	Optional Renew Solar Project Offset	0	0	0	0	0	0	0	0	0	
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0	
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0	
E-OTX		Taxes Other Than FIT-Prod & Trans	0	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400	
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,884,215	64,583,117	69,467,332	3,440,312	42,450,483	45,890,795	1,443,903	22,132,634	23,576,537	
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	20,969,363	477,474,153	498,443,516	13,491,137	313,843,762	327,334,899	7,478,226	163,630,391	171,108,617	

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVIS/A UTILITIES

Report ID:
E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,722,464	2,596,542	4,319,006	1,300,467	1,727,661	3,028,128	421,997	868,881	1,290,878
3	582000	Station Expense	647,496	78,620	726,116	349,610	52,311	401,921	297,886	26,309	324,195
3	583000	Overhead Line Expense	1,825,285	368,714	2,193,999	1,141,507	245,331	1,386,838	683,778	123,383	807,161
3	584000	Underground Line Expense	1,227,895	0	1,227,895	743,627	0	743,627	484,268	0	484,268
3	584100	Energy Storage Equipment	31,795	0	31,795	31,795	0	31,795	0	0	0
3	585000	Street Light & Signal System Operation Expense	13,642	141	13,783	6,181	94	6,275	7,461	47	7,508
3	586000	Meter Expense	1,743,136	71,047	1,814,183	1,366,104	47,273	1,413,377	377,032	23,774	400,806
3	587000	Customer Installations Expense	634,164	126,745	760,909	358,580	84,332	442,912	275,584	42,413	317,997
3	588000	Miscellaneous Distribution Expense	4,155,541	3,886,755	8,042,296	2,615,382	2,586,130	5,201,512	1,540,159	1,300,625	2,840,784
3	589000	Rent	57	350,671	350,728	57	233,326	233,383	0	117,345	117,345
MAINTENANCE:											
3	590000	Supervision & Engineering	276,463	1,183,442	1,459,905	216,500	787,427	1,003,927	59,963	396,015	455,978
3	591000	Structures	464,253	43	464,296	289,408	29	289,437	174,845	14	174,859
3	592000	Station Equipment	748,528	174,052	922,580	553,804	115,809	669,613	194,724	58,243	252,967
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	8,021,001	(132,996)	7,888,005	5,288,672	(88,492)	5,200,180	2,732,329	(44,504)	2,687,825
3	594000	Underground Lines	663,260	0	663,260	447,354	0	447,354	215,906	0	215,906
3	595000	Line Transformers	326,677	49,810	376,487	280,707	33,142	313,849	45,970	16,668	62,638
3	596000	Street Light & Signal System Maintenance Exp	308,670	195	308,865	253,306	130	253,436	55,364	65	55,429
3	597000	Meters	23,153	0	23,153	14,931	0	14,931	8,222	0	8,222
3	598000	Miscellaneous Distribution Expense	417,760	187,675	605,435	212,604	124,873	337,477	205,156	62,802	267,958
TOTAL DISTRIBUTION OPERATING EXP			23,251,240	8,941,456	32,192,696	15,470,596	5,949,376	21,419,972	7,780,644	2,992,080	10,772,724
DEPRECIATION AND AMORTIZATION:											
E-DEPX		Depreciation Expense-Distribution	44,045,776	41,227	44,087,003	27,857,743	27,431	27,885,174	16,188,033	13,796	16,201,829
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	27,688	0	27,688	27,688	0	27,688	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			96,124,435	41,227	96,165,662	73,143,207	27,431	73,170,638	22,981,228	13,796	22,995,024
TOTAL DISTRIBUTION EXPENSES			119,375,675	8,982,683	128,358,358	88,613,803	5,976,807	94,590,610	30,761,872	3,005,876	33,767,748

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RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVIS IA UTILITIES

Report ID:
E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	338,763	338,763	0	222,445	222,445	0	116,318	116,318
2	902000	Meter Reading Expenses	3,181,550	132,962	3,314,512	2,857,244	87,308	2,944,552	324,306	45,654	369,960
2	903000	Customer Records & Collection Expenses	1,841,190	7,792,896	9,634,086	1,206,330	5,117,127	6,323,457	634,860	2,675,769	3,310,629
2	904000	Uncollectible Accounts	0	3,170,040	3,170,040	0	2,081,575	2,081,575	0	1,088,465	1,088,465
2	905000	Misc Customer Accounts	0	245,092	245,092	0	160,937	160,937	0	84,155	84,155
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,022,740	11,679,753	16,702,493	4,063,574	7,669,392	11,732,966	959,166	4,010,361	4,989,527
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908000	Customer Assistance Expenses	23,482,976	245,413	23,708,389	17,122,842	161,148	17,283,990	6,340,134	84,265	6,424,399
2	909000	Advertising	33,551	926,968	960,519	33,551	608,684	642,235	0	318,284	318,284
2	910000	Misc Customer Service & Info Exp	0	236,301	236,301	0	155,165	155,165	0	81,136	81,136
TOTAL CUSTOMER SERVICE & INFO EXP			23,496,527	1,408,682	24,905,209	17,156,393	924,997	18,081,390	6,340,134	483,685	6,823,819
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	426,528	33,147,738	33,574,266	291,046	22,629,961	22,921,007	135,482	10,517,777	10,653,259
4	921000	Office Supplies & Expenses	132,141	4,245,617	4,377,758	132,141	2,898,483	3,030,624	0	1,347,134	1,347,134
4	922000	Admin Exp Transferred--Credit	0	(125,486)	(125,486)	0	(85,669)	(85,669)	0	(39,817)	(39,817)
4	923000	Outside Services Employed	100,886	7,528,790	7,629,676	82,365	5,139,905	5,222,270	18,521	2,388,885	2,407,406
4	924000	Property Insurance Premium	0	1,275,339	1,275,339	0	870,674	870,674	0	404,665	404,665
4	925000	Injuries and Damages	526	3,363,539	3,364,065	369	2,296,288	2,296,657	157	1,067,251	1,067,408
4	926000	Employee Pensions and Benefits	2,528	1,335,425	1,337,953	2,528	911,695	914,223	0	423,730	423,730
4	927000	Franchise Requirements	4,606	0	4,606	0	0	0	4,606	0	4,606
1	928000	Regulatory Commission Expenses	3,080,442	3,088,105	6,168,547	2,268,472	2,029,811	4,298,283	811,970	1,058,294	1,870,264
4	930000	Miscellaneous General Expenses	134,247	3,745,830	3,880,077	93,865	2,557,278	2,651,143	40,382	1,188,552	1,228,934
4	931000	Rents	9,474	1,061,886	1,071,360	5,274	724,950	730,224	4,200	336,936	341,136
4	935000	Maintenance of General Plant	1,084,742	10,343,594	11,428,336	656,911	7,061,572	7,718,483	427,831	3,282,022	3,708,853
TOTAL ADMIN & GEN OPERATING EXP			4,976,120	69,010,377	73,986,497	3,532,971	47,034,948	50,567,919	1,443,149	21,975,429	23,418,578

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISIA UTILITIES

Report ID:
E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,731,136	16,290,425	18,021,561	1,240,467	11,121,473	12,361,940	490,669	5,168,952	5,659,621
E-AMTX		Amortization Expense-General Plant - 303000	0	434,805	434,805	0	296,647	296,647	0	136,158	136,158
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	913,936	15,061,172	15,975,108	894,590	10,282,262	11,176,852	19,346	4,778,910	4,798,256
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	60,345	60,345	0	41,198	41,198	0	19,147	19,147
99	407229	Idaho Earnings Test Amortization	(2,651,813)	0	(2,651,813)	0	0	0	(2,651,813)	0	(2,651,813)
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,741)	31,846,747	31,840,006	2,135,057	21,741,580	23,876,637	(2,141,798)	10,105,167	7,963,369
		TOTAL ADMIN & GENERAL EXPENSES	4,969,379	100,857,124	105,826,503	5,668,028	68,776,528	74,444,556	(698,649)	32,080,596	31,381,947
		TOTAL EXPENSES BEFORE FIT	173,833,684	600,402,395	774,236,079	128,992,935	397,191,486	526,184,421	44,840,749	203,210,909	248,051,658
		NET OPERATING INCOME (LOSS) BEFORE FIT			230,661,550			150,927,389			79,734,161
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(41,307,747)			(25,741,470)			(15,566,277)
E-FIT		DEFERRED FEDERAL INCOME TAX			103,899,953			66,436,097			37,463,856
E-FIT		AMORTIZED ITC - NOXON			(494,274)			(324,886)			(169,388)
		ELECTRIC NET OPERATING INCOME (LOSS)			168,563,618			110,557,648			58,005,970

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL 2	Number of Customers - AMA	100.000%	65.664%	34.336%
E-ALL 3	Direct Distribution Operating Expense	100.000%	66.537%	33.463%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

1.00-16

1.00-17

RESULTS OF OPERATIONS
 ELECTRIC ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-456-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	456000	OTHER ELECTRIC REV-MISCELLANEO	20,267	1,012,713	19,267	665,656	1,000	347,057	348,057
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,421,161	0	19,995,829	0	10,425,332	10,425,332
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	5,096,994	0	3,350,254	0	1,746,740	1,746,740
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	5,354,840	0	3,519,736	0	1,835,104	1,835,104
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	0	39,598	0	20,646	20,646
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	286,768	0	188,493	0	98,275	98,275
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,319,670	0	6,783,119	0	3,536,551	3,536,551
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	0	2,098,102	0	1,093,898	1,093,898
1	456130	ANCILLARY SERVICES REVENUE	0	1,823,478	0	1,198,572	0	624,906	624,906
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	(520,875)	0	0	0	(520,875)	0	(520,875)
1	456328	RESIDENTIAL DECOUPLING DEFERRE	14,089,633	0	10,085,941	0	4,003,692	0	4,003,692
1	456329	AMORTIZATION RES DECOUPLING DE	(1,180,989)	0	(1,180,989)	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,464,566	0	1,922,583	0	2,541,983	0	2,541,983
1	456339	AMORTIZATION NON-RES DECOUPLIN	496,641	0	496,641	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	152,021	0	101,240	0	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,479,438	0	972,435	0	507,003	507,003
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(17,950)	0	(11,799)	0	(6,151)	(6,151)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	17,950	0	11,799	0	6,151	6,151
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	44,009,615	0	28,927,520	0	15,082,095	15,082,095
TOTAL ACCOUNT 456			17,521,264	103,056,921	11,444,683	67,739,314	6,076,581	35,317,607	41,394,188

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio 100.000% 65.730% 34.270%

AVISTA UTILITIES

Report ID:
E-555-12A

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	140,460,712	140,460,712	0	92,324,826	92,324,826	0	48,135,886	48,135,886
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	21,358	21,358	0	14,039	14,039	0	7,319	7,319
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,921,825	4,921,825	0	3,235,116	3,235,116	0	1,686,709	1,686,709
1	555710	Intercompany Purchase	0	1,822,833	1,822,833	0	1,198,148	1,198,148	0	624,685	624,685
TOTAL ACCOUNT 555			0	147,226,728	147,226,728	0	96,772,129	96,772,129	0	50,454,599	50,454,599

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

1,00-19

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-557-12A

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
1	557000	Other Expenses	0	6,136,282	6,136,282	0	4,033,378	4,033,378	0	2,102,904	2,102,904	
1	557010	Other Power Supply Expense - Financial	0	46,952,080	46,952,080	0	30,861,602	30,861,602	0	16,090,478	16,090,478	
1	557150	Fuel - Economic Dispatch	0	(32,047,014)	(32,047,014)	0	(21,064,502)	(21,064,502)	0	(10,982,512)	(10,982,512)	
1	557160	Power Supply Expense - Miscellaneous	437,219	394	437,613	437,219	259	437,478	437,478	135	135	
99	557161	Unbilled Add-Ons	400,482	0	400,482	383,266	0	383,266	17,216	0	17,216	
1	557165	Other Resource Costs-CAISO Charges	0	11,883	11,883	0	7,811	7,811	0	4,072	4,072	
1	557170	Broker Fees - Power	0	411,465	411,465	0	270,456	270,456	0	141,009	141,009	
1	557171	REC Broker Fees	21,750	29,486	51,236	21,750	19,381	41,131	0	10,105	10,105	
1	557172	Trade Reporting	0	1,500	1,500	0	986	986	0	514	514	
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204	
99	557280	Washington ERM Deferred	3,320,016	0	3,320,016	3,320,016	0	3,320,016	0	0	0	
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0	
99	557290	Washington ERM Amortization	(640,834)	0	(640,834)	(640,834)	0	(640,834)	0	0	0	
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0	
1	557322	RECs Power Supply Expense Deferred	3,435,183	0	3,435,183	3,435,183	0	3,435,183	0	0	0	
99	557324	Def Power Supply Exp-REC Amort	(3,844,131)	0	(3,844,131)	(3,844,131)	0	(3,844,131)	0	0	0	
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0	
99	557380	Idaho PCA Deferred	3,241,771	0	3,241,771	0	0	0	3,241,771	0	3,241,771	
99	557390	Idaho PCA Amortization	(832,553)	0	(832,553)	0	0	0	(832,553)	0	(832,553)	
1	557395	Optional Renewable Power Expense Offset	0	455	455	0	299	299	0	156	156	
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0	
1	557700	Turbine Gas Bookout Expense	0	1,194,155	1,194,155	0	784,918	784,918	0	409,237	409,237	
1	557711	Turbine Gas Bookout Offset	0	(1,194,155)	(1,194,155)	0	(784,918)	(784,918)	0	(409,237)	(409,237)	
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,205,291	51,205,291	0	33,657,238	33,657,238	0	17,548,053	17,548,053	
TOTAL ACCOUNT 557			6,357,605	72,701,822	79,059,427	3,609,967	47,786,908	51,396,875	2,747,638	24,914,914	27,662,552	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission	Ratio	65.730%	34.270%
E-ALL	99	Not Allocated	Ratio	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-908-12A

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	348,198	245,413	593,611	271,342	161,148	432,490	76,856	84,265	161,121
99	908600 Public Purpose Tariff Rider Expense Offset	22,615,641	0	22,615,641	16,384,176	0	16,384,176	6,231,465	0	6,231,465
99	908610 Limited Income Tax Refund Program	176,760	0	176,760	176,760	0	176,760	0	0	0
99	908690 Unbilled Public Purpose Tariff Amortization	322,377	0	322,377	290,564	0	290,564	31,813	0	31,813
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908		23,462,976	245,413	23,708,389	17,122,842	161,148	17,283,990	6,340,134	84,265	6,424,399

ALLOCATION RATIOS:

E-ALL 2 Number of Customers - AMA 34.336%
 E-ALL 99 Not Allocated 0.000%

100.000%
 0.000%

65.664%
 0.000%

1.00-20

1.00-21

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT		
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	Total Weighted Cost		2.720%	2.701%
E-APL	Net Rate Base		1,444,926,292	739,438,742
	Interest Deduction for FIT Calculation		59,274,235	19,972,240

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

1.00-22

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue		1,004,897,629	327,785,819
E-OPS	Less: Operating & Maintenance Expense		576,763,079	193,516,728
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		122,747,970	39,971,335
E-OTX	Less: Taxes Other than FIT		74,725,030	14,563,595
	Net Operating Income Before FIT		230,661,550	79,734,161
E-INT	Less: Interest Expense		59,274,235	19,972,240
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		0	141,072
E-SCM	Plus: Schedule M Adjustments		(233,451,329)	(84,919,078)
	Taxable Net Operating Income		(62,064,014)	(25,298,229)
	Tax Rate		35.00%	35.00%
	Total Federal Income Tax		(21,722,405)	(8,854,380)
1	Production Tax Credit		(166,883)	(57,191)
1	Investment Tax Credit - Noxon *		(19,418,459)	(6,654,706)
	Total Net Federal Income Tax		(41,307,747)	(15,566,277)
E-DTE	Deferred FIT		103,899,953	37,463,856
1	411400 Amortized Investment Tax Credit - Noxon		(494,274)	(169,388)
	Total Net FIT/Deferred FIT		62,097,932	21,728,191
ALLOCATION RATIOS:				
E-ALL	1	Production/Transmission Ratio	100.000%	34.270%
E-ALL	99	Not Allocated	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
997000	Book Depreciation & Amortization	46,718,535	72,688,641	119,407,176	30,020,487	48,587,290	78,607,777	16,698,048	24,101,351	40,799,399
12	997001 Contributions in Aid of Construction	0	4,975,372	4,975,372	0	3,284,641	3,284,641	0	1,690,731	1,690,731
2	997002 Injuries and Damages	0	19,890	19,890	0	13,061	13,061	0	6,829	6,829
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	2,409,218	2,392,390	2,392,390	0	1,633,285	1,633,285	0	759,105	759,105
99	997007 Idaho PCA	2,409,218	0	2,409,218	0	0	0	2,409,218	0	2,409,218
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	621,725	621,725	0	424,452	424,452	0	197,273	197,273
12	997016 Redemption Expense Amortization	0	1,273,551	1,273,551	0	840,773	840,773	0	432,778	432,778
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(13,142,441)	0	(13,142,441)	(7,628,074)	0	(7,628,074)	(5,514,367)	0	(5,514,367)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	1,499,678	1,499,678	0	1,023,830	1,023,830	0	475,848	475,848
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(17,391,414)	0	(17,391,414)	(11,366,615)	0	(11,366,615)	(6,024,799)	0	(6,024,799)
12	997032 Interest Rate Swaps	0	(37,747,008)	(37,747,008)	(11,366,615)	(24,919,820)	(24,919,820)	0	(12,827,188)	(12,827,188)
4	997033 BPA Residential Exchange	239,001	0	239,001	167,169	0	167,169	71,832	0	71,832
99	997034 Montana Hydro Settlement	947,097	0	947,097	676,584	0	676,584	270,513	0	270,513
1	997041 Rathdrum Turbine Lease, Tax	0	(287,728)	(287,728)	0	(189,124)	(189,124)	0	(98,604)	(98,604)
99	997043 Washington Deferred Power Costs	2,898,974	0	2,898,974	2,898,974	0	2,898,974	0	0	0
1	997044 Non-Monetary Power Costs	0	21,358	21,358	0	14,039	14,039	0	7,319	7,319
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,962,498)	(3,962,498)	0	(2,615,962)	(2,615,962)	0	(1,346,536)	(1,346,536)
11	997049 Tax Depreciation	0	(292,025,312)	(292,025,312)	0	(190,199,006)	(190,199,006)	0	(101,826,306)	(101,826,306)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	21,750	21,750	0	14,849	14,849	0	6,901	6,901
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(199,983)	0	(199,983)	0	0	0	(199,983)	0	(199,983)

1.00-24

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-SCM-12A

***** SYSTEM *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	581,110	733,228	30,975	302,976	333,951
99	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add-Ins	789,058	0	789,058	786,607	0	786,607	2,451	0	2,451
1	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0	0	0
1	Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	Book Transportation Depreciation	0	8,605,036	8,605,036	0	5,604,546	5,604,546	0	3,000,490	3,000,490
4	Deferred Compensation	0	(236,499)	(236,499)	0	(161,458)	(161,458)	0	(75,041)	(75,041)
4	Meal Disallowances	0	477,163	477,163	0	325,759	325,759	0	151,404	151,404
4	Paid Time Off	0	239,879	239,879	0	163,765	163,765	0	76,114	76,114
2	Customer Uncollectibles	0	351,025	351,025	0	230,497	230,497	0	120,528	120,528
99	Deferred O&M Colstrip & CS2	2,151,630	0	2,151,630	1,102,752	0	1,102,752	1,048,878	0	1,048,878
99	CNC Transmission	0	0	0	0	0	0	0	0	0
99	LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	Smart Grid	0	0	0	0	0	0	0	0	0
99	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	WA REC Deferral	(609,868)	0	(609,868)	(609,868)	0	(609,868)	0	0	0
1	CDA Settlement Costs	0	32,721	32,721	0	21,508	21,508	0	11,213	11,213
99	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	Provision for Rate Refund	(1,163,062)	0	(1,163,062)	(178,023)	0	(178,023)	(985,039)	0	(985,039)
1	Kettle Falls Diesel Leak	0	139,960	139,960	0	91,996	91,996	0	47,964	47,964
99	WA REC Amort	32,055	0	32,055	32,055	0	32,055	0	0	0
1	Repairs 481 (a)	0	(18,347,070)	(18,347,070)	0	(12,059,529)	(12,059,529)	0	(6,287,541)	(6,287,541)
1	Amort Idaho Earnings Test (254229)	(2,365,951)	0	(2,365,951)	0	0	0	(2,365,951)	0	(2,365,951)
99	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	Spokane River TDG	407,618	0	407,618	290,395	0	290,395	117,223	0	117,223
1	Investment Tax Credit	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	23,834,353	(258,361,890)	(233,451,329)	18,757,247	(167,289,498)	(148,532,251)	6,153,314	(91,072,392)	(84,919,078)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.730%
E-ALL	2	Number of Customers - AMA	65.664%
E-ALL	4	Jurisdictional 4-Factor Ratio	68.270%
E-ALL	11	Book Depreciation	65.131%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	66.018%
E-ALL	99	Not Allocated	0.000%

1.00-25

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-DTE-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	0	96,021,094	96,021,094	0	62,173,658	62,173,658	0	33,847,436	33,847,436
99	410100	5,406,102	0	5,406,102	5,406,102	0	5,406,102	0	0	0
99	410100	3,833,877	0	3,833,877	0	0	0	3,833,877	0	3,833,877
	410100	9,239,979	96,021,094	105,261,073	5,406,102	62,173,658	67,579,760	3,833,877	33,847,436	37,681,313
14	411100	0	(213,391)	(213,391)	0	(138,171)	(138,171)	0	(75,220)	(75,220)
99	411100	(1,005,492)	0	(1,005,492)	(1,005,492)	0	(1,005,492)	0	0	0
99	411100	(142,237)	0	(142,237)	0	0	0	(142,237)	0	(142,237)
	411100	(1,147,729)	(213,391)	(1,361,120)	(1,005,492)	(138,171)	(1,143,663)	(142,237)	(75,220)	(217,457)
	Total	8,092,250	95,807,703	103,899,953	4,400,610	62,035,487	66,436,097	3,691,640	33,772,216	37,463,856

E-ALL 14 Net Allocated Schedule M's - AMA 100.000% 64.750% 35.250%
 E-ALL 99 Not Allocated 0.000% 0.000% 0.000%

1.00-26

RESULTS OF OPERATIONS
ELECTRIC TAXES OTHER THAN FIT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-OTX-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,495,068	1,495,068	0	982,708	982,708	0	512,360	512,360
1	408150	R&P Property Tax--Production	0	15,280,649	15,280,649	0	10,043,971	10,043,971	0	5,236,678	5,236,678
1	408180	R&P Property Tax--Transmission	0	5,764,528	5,764,528	0	3,789,024	3,789,024	0	1,975,504	1,975,504
1	409100	State Income Tax--Montana & Oregon	0	106,882	106,882	0	70,254	70,254	0	36,628	36,628
TOTAL PRODUCTION & TRANSMISSION			0	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400
DISTRIBUTION											
99	408110	State Excise Tax	20,014,984	0	20,014,984	20,014,984	0	20,014,984	0	0	0
99	408120	Municipal Occupation & License Tax	21,099,905	0	21,099,905	17,746,956	0	17,746,956	3,352,949	0	3,352,949
99	408160	Miscellaneous State or Local Tax--WA & ID	109	0	109	0	0	0	109	0	109
99	408170	R&P Property Tax--Distribution	10,566,101	0	10,566,101	7,495,836	0	7,495,836	3,070,265	0	3,070,265
99	409100	State Income Tax--Idaho	369,872	0	369,872	0	0	0	369,872	0	369,872
TOTAL DISTRIBUTION			52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL TAXES OTHER THAN FIT			52,050,971	22,674,059	74,725,030	45,257,776	14,903,659	60,161,435	6,793,195	7,770,400	14,563,595

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
 ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PLANT IN SERVICE									
INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,650,000	0	5,685,645	0	2,964,355	2,964,355
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,228,342	0	807,389	0	420,953	420,953
1	182381	CDA Settlement Past Storage	0	33,190,049	0	21,815,819	0	11,374,230	11,374,230
1	302000	Franchises & Consents	602,704	44,049,218	602,704	28,983,551	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant- (C-IPL)	191,158	16,865,544	191,158	11,439,631	0	5,617,071	5,617,071
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,734,313	45,980,273	4,635,694	31,390,732	98,619	14,589,541	14,688,160
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,307,709	0	2,940,873	0	1,366,836	1,366,836
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,068,825	0	46,470,587	0	21,598,238	21,598,238
		TOTAL INTANGIBLE PLANT	5,528,175	224,339,960	5,429,556	150,627,669	98,619	73,712,281	73,810,910
STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,156	0	2,351,922	0	1,226,234	1,226,234
1	311XXX	Structures & Improvements	0	132,332,220	0	86,981,968	0	45,350,252	45,350,252
1	312000	Boiler Plant	0	176,219,504	0	115,829,080	0	60,390,424	60,390,424
1	313000	Generators	0	6,770	0	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	55,054,056	0	36,187,031	0	18,867,025	18,867,025
1	315000	Accessory Electric Equipment	0	27,292,027	0	17,939,049	0	9,352,978	9,352,978
1	316000	Miscellaneous Power Plant Equipment	0	17,442,774	0	11,465,135	0	5,977,639	5,977,639
		TOTAL STEAM PRODUCTION PLANT	0	411,925,507	0	270,758,635	0	141,166,872	141,166,872
HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	60,028,752	0	39,456,899	0	20,571,853	20,571,853
1	331XXX	Structures & Improvements	0	69,078,788	0	45,405,487	0	23,673,301	23,673,301
1	332XXX	Reservoirs, Dams, & Waterways	0	163,028,255	0	107,158,472	0	55,869,783	55,869,783
1	333000	Waterwheels, Turbines, & Generators	0	201,276,802	0	132,299,242	0	68,977,560	68,977,560
1	334000	Accessory Electric Equipment	0	49,947,187	0	32,830,286	0	17,116,901	17,116,901
1	335XXX	Miscellaneous Power Plant Equipment	0	10,864,156	0	7,141,010	0	3,723,146	3,723,146
1	336000	Roads, Railroads, & Bridges	0	2,743,872	0	1,803,547	0	940,325	940,325
		TOTAL HYDRAULIC PRODUCTION PLANT	0	556,967,812	0	366,094,943	0	190,872,869	190,872,869
OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	0	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,855,286	0	11,078,979	0	5,776,307	5,776,307
1	342000	Fuel Holders, Producers, & Accessories	0	21,361,935	0	14,041,200	0	7,320,735	7,320,735
1	343000	Prime Movers	0	23,909,470	0	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	212,536,775	0	139,700,422	0	72,836,353	72,836,353
1	344010	Generators - Solar	0	149,670	0	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,615,609	0	13,550,640	0	7,064,969	7,064,969
1	345010	Accessory Electric Equipment - Solar	0	33,210	0	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,790,459	0	1,176,869	0	613,590	613,590
		TOTAL OTHER PRODUCTION PLANT	0	298,157,582	0	195,978,979	0	102,178,603	102,178,603
		TOTAL PRODUCTION PLANT	0	1,267,050,901	0	832,832,557	0	434,218,344	434,218,344

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2016
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	22,902,752	0	15,053,979	0	7,848,773	7,848,773
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,392,915	0	15,376,163	0	8,016,752	8,016,752
1	353000	Station Equipment	0	251,286,977	0	165,170,930	0	86,116,047	86,116,047
1	354000	Towers & Fixtures	0	17,173,047	0	11,287,844	0	5,885,203	5,885,203
1	355000	Poles & Fixtures	0	200,231,725	0	131,612,313	0	68,619,412	68,619,412
1	356000	Overhead Conductors & Devices	0	132,775,997	0	87,273,663	0	45,502,334	45,502,334
1	357000	Underground Conduit	0	2,987,090	0	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,342,694	0	1,539,853	0	802,841	802,841
1	359000	Roads & Trails	0	2,030,115	0	1,334,395	0	695,720	695,720
		TOTAL TRANSMISSION PLANT	0	655,123,312	0	430,612,554	0	224,510,758	224,510,758
DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	5,406,487	5,406,487	3,954,169	0	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,793	2,491,793	335,419	0	2,156,374	0	2,156,374
99	360500	Land Lease Perpetual	199,252	199,252	0	0	199,252	0	199,252
99	361000	Structures & Improvements	20,845,231	20,845,231	14,357,348	0	6,487,883	0	6,487,883
3	362000	Station Equipment	124,633,136	126,724,144	80,684,511	1,391,294	43,948,625	699,714	44,648,339
99	363000	Energy Storage Equipment	2,547,093	2,547,093	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	347,946,973	347,946,973	221,767,095	0	126,179,878	0	126,179,878
99	365000	Overhead Conductors & Devices	221,016,440	221,016,440	138,289,363	0	82,727,077	0	82,727,077
99	366000	Underground Conduit	100,908,911	100,908,911	64,377,129	0	36,531,782	0	36,531,782
99	367000	Underground Conductors & Devices	178,635,676	178,635,676	115,717,294	0	62,918,382	0	62,918,382
99	368000	Line Transformers	238,095,473	238,095,473	162,672,390	0	75,423,083	0	75,423,083
99	369XXX	Services	154,489,050	154,489,050	101,100,928	0	53,388,122	0	53,388,122
99	371XXX	Installations on Customers' Premises	35,295	35,295	0	0	0	0	0
99	370000	Meters	50,217,087	50,217,087	27,614,283	0	22,602,804	0	22,602,804
99	373XXX	Street Light & Signal Systems	53,455,636	53,455,636	35,611,754	0	17,843,882	0	17,843,882
		TOTAL DISTRIBUTION PLANT	1,500,923,533	2,091,008	1,503,014,541	1,391,294	531,859,462	699,714	532,559,176
GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,418,128	7,532,534	712,702	5,142,461	705,426	2,390,073	3,095,499
4	390XXX	Structures & Improvements	14,003,592	82,198,115	6,612,951	56,116,653	7,390,641	26,081,462	33,472,103
4	391XXX	Office Furniture & Equipment	3,136,834	49,472,763	3,062,114	33,775,055	74,720	15,697,708	17,772,428
4	392XXX	Transportation Equipment	26,878,758	14,668,454	19,314,479	10,014,154	7,564,279	4,654,300	12,218,579
4	393000	Stores Equipment	255,321	3,167,350	116,244	2,162,350	139,077	1,005,000	1,144,077
4	394000	Tools, Shop & Garage Equipment	1,935,122	11,405,565	903,168	7,786,579	1,031,954	3,618,986	4,650,940
4	394100	Electric Charging Stations	0	51,131	0	34,907	0	16,224	16,224
4	395000	Laboratory Equipment	246,802	622,689	215,582	425,110	31,220	197,579	228,799
4	396XXX	Power Operated Equipment	25,495,754	8,977,880	15,288,585	6,129,199	10,207,169	2,848,681	13,055,850
4	397XXX	Communications Equipment	22,263,795	76,066,599	13,245,869	51,930,667	9,017,926	24,135,932	33,153,858
4	398000	Miscellaneous Equipment	5,158	401,126	3,913	273,849	1,245	127,277	128,522
		TOTAL GENERAL PLANT	95,639,264	254,564,206	59,475,607	173,790,984	36,163,657	80,773,222	116,936,879
		TOTAL PLANT IN SERVICE	1,602,090,972	2,403,169,387	1,033,969,234	1,589,255,058	568,121,738	813,914,329	1,382,036,067

1.00-28

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2016
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****		*****WASHINGTON*****		*****IDAHO*****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		ACCUMULATED DEPRECIATION							
E-ADEP		Steam Production Plant	0	(292,683,784)	0	(192,381,051)	0	(100,302,733)	(100,302,733)
E-ADEP		Hydro Production Plant	0	(135,853,323)	0	(89,296,389)	0	(46,556,934)	(46,556,934)
E-ADEP		Other Production Plant	0	(106,417,672)	0	(69,948,336)	0	(36,469,336)	(36,469,336)
E-ADEP		Transmission Plant	0	(206,334,947)	0	(135,623,961)	0	(70,710,986)	(70,710,986)
E-ADEP		Distribution Plant	(479,401,369)	(54,464)	(295,346,715)	(36,239)	(184,054,654)	(18,225)	(184,072,879)
E-ADEP		General Plant	(34,150,570)	(85,725,641)	(21,281,450)	(58,524,895)	(12,869,120)	(27,200,746)	(40,069,866)
		TOTAL ACCUMULATED DEPRECIATION	(513,551,939)	(827,089,831)	(316,628,165)	(545,810,871)	(196,923,774)	(281,258,960)	(478,182,734)
		ACCUMULATED AMORTIZATION							
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,935,201)	0	(7,187,708)	0	(3,747,493)	(3,747,493)
E-AAMT		Distribution-Franchises/Misc Intangibles	(189,685)	0	(189,685)	0	0	0	0
E-AAMT		General Plant - 303000	0	(1,213,403)	0	(826,752)	0	(386,651)	(386,651)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,746,262)	(29,320,144)	(2,691,638)	(20,016,862)	(54,624)	(9,303,282)	(9,357,906)
E-AAMT		General Plant - 390200, 396200	(106,283)	(270,635)	(102,722)	(184,762)	(3,561)	(85,873)	(89,434)
		TOTAL ACCUMULATED AMORTIZATION	(3,042,230)	(41,739,383)	(2,984,045)	(28,216,084)	(58,185)	(13,523,299)	(13,581,484)
		TOTAL ACCUMULATED DEPR/AMORT	(516,594,169)	(868,809,214)	(319,612,210)	(574,026,955)	(196,981,959)	(294,782,259)	(491,764,218)
		NET ELECTRIC UTILITY PLANT before DFIT	1,085,496,803	1,534,360,173	714,357,024	1,015,228,103	371,139,779	519,132,070	890,271,849
		ACCUMULATED DFIT							
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(102,294)	0	(67,238)	0	(35,056)	(35,056)
12		ADFIT - Electric Plant in Service (282900)	0	(472,695,782)	0	(312,064,301)	0	(160,631,481)	(160,631,481)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,447,431)	0	(32,392,361)	0	(15,055,070)	(15,055,070)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,103,508)	0	(753,365)	0	(350,143)	(350,143)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,616,517)	0	(7,635,537)	0	(3,980,980)	(3,980,980)
1		ADFIT - CDA Settlement Costs (283333)	0	386,765	0	254,221	0	132,544	132,544
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,100,627)	0	(2,046,972)	0	(1,053,655)	(1,053,655)
		TOTAL ACCUMULATED DFIT	0	(535,679,394)	0	(354,705,553)	0	(180,973,841)	(180,973,841)
		NET ELECTRIC UTILITY PLANT	1,085,496,803	998,680,779	714,357,024	660,522,550	371,139,779	338,158,229	709,298,008

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.537%	33.463%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	66.018%	33.982%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-29

A VISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,085,496,803	998,680,779	2,084,177,582	714,357,024	660,522,550	1,374,879,574	371,139,779	338,158,229	709,298,008
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	3,466,641	0	3,466,641	(504,357)	0	(504,357)	504,357	0	504,357
99	Colstrip Disallowed AFUDC (111100)	(2,921,883)	0	(2,921,883)	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(936,413)	0	(936,413)	(1,985,470)	0	(1,985,470)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,687,574	0	7,687,574	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	ADFIT - Kettle Falls Disallowed (190420)	135,401	0	135,401	4,910,046	0	4,910,046	2,777,528	0	2,777,528
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,486,554	0	1,486,554	0	0	0	1,486,554	0	1,486,554
99	ADFIT - Boulder Park Disallowed (190040)	389,706	0	389,706	0	0	0	389,706	0	389,706
99	Investment in WNP3 Exchange Power (124900, 124930)	7,758,038	0	7,758,038	7,758,038	0	7,758,038	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,394,283)	0	(1,394,283)	(1,394,283)	0	(1,394,283)	0	0	0
99	CDA Lake Settlement - WA (182382)	671,855	0	671,855	671,855	0	671,855	0	0	0
99	CDA Lake Settlement - ID (186382)	131,644	0	131,644	0	0	0	131,644	0	131,644
99	ADFIT - CDA Lake Settlement - Direct (283382)	(281,226)	0	(281,226)	(235,150)	0	(235,150)	(46,076)	0	(46,076)
99	CDA CDR Fund - Direct (182324)	48,871	0	48,871	48,871	0	48,871	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	346,785	0	346,785	322,149	0	322,149	24,636	0	24,636
99	ADFIT - Spokane River Relicensing (283322)	(121,350)	0	(121,350)	(112,733)	0	(112,733)	(8,617)	0	(8,617)
99	Spokane River PM&Es (182323)	319,294	0	319,294	204,562	0	204,562	114,732	0	114,732
99	ADFIT - Spokane River PM&Es (283323)	(111,777)	0	(111,777)	(71,621)	0	(71,621)	(40,156)	0	(40,156)
99	Montana Riverbed Settlement (186360)	439,734	0	439,734	338,292	0	338,292	101,442	0	101,442
99	ADFIT - Montana Riverbed Settlement (283365)	(154,247)	0	(154,247)	(118,743)	0	(118,743)	(35,504)	0	(35,504)
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,152,655)	(139)	(2,152,794)	(592,330)	(95)	(592,425)	(1,560,325)	(44)	(1,560,369)
99	Customer Deposits (235199)	(1,720,323)	0	(1,720,323)	(1,720,323)	0	(1,720,323)	0	0	0
C-WKC	Working Capital	65,480,278	31,480,775	96,961,053	65,480,278	0	65,480,278	0	31,480,775	31,480,775
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	68,706,816	31,480,636	100,187,452	70,046,813	(95)	70,046,718	(1,339,997)	31,480,731	30,140,734
	NET RATE BASE	1,154,203,619	1,030,161,415	2,184,365,034	784,403,837	660,522,455	1,444,926,292	369,799,782	369,638,960	739,438,742

ALLOCATION RATIOS:
 E-ALL 4 Jurisdictional 4-Factor Ratio 31.7300%
 E-ALL 99 Not Allocated 0.0000%

1.00-30

1.00-31

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
1 Steam (ED-AN)	7,896,219	7,896,219			7,896,219					
1 Hydro (ED-AN)	10,415,486	10,415,486			10,415,486					
1 Other (ED-AN)	9,532,167	9,532,167			9,532,167					
Total Electric Production	27,843,872	27,843,872			27,843,872					
Electric Transmission										
1 ED-AN	11,798,386	11,798,386			11,798,386					
Total Electric Transmission	11,798,386	11,798,386			11,798,386					
Electric Distribution										
3 ED-AN	41,227	41,227			41,227					
ED-ID	16,188,033	16,188,033			16,188,033					
ED-WA	27,857,743	27,857,743			27,857,743					
Total Electric Distribution	44,087,003	44,087,003			44,045,776					
Gas Underground Storage										
GD-AN	697,427	697,427								
GD-OR	127,426	127,426								
Total Gas Underground St	824,853	697,427								
Gas Distribution										
GD-AN	98,708	98,708								
GD-ID	4,869,689	4,869,689								
GD-WA	9,798,450	9,798,450								
GD-OR	6,581,776	6,581,776								
Total Gas Distribution	21,348,623	14,766,847								
General Plant										
4 ED-AN	2,758,223	2,758,223			2,758,223					
ED-ID	218,967	218,967			218,967					
ED-WA	1,075,384	1,075,384			1,075,384					
7.4 CD-AA	18,161,134	3,624,599	1,582,924		12,953,611					
9.4 CD-AN	737,218	158,627			578,591					
9 CD-ID	346,192	74,490			271,702					
9 CD-WA	210,342	45,259			165,083					
8 GD-AA	351,208	244,560	106,648		165,083					
GD-AN	35,547	35,547								
GD-ID	64,746	64,746								
GD-WA	257,860	257,860								
GD-OR	193,368	193,368								
Total General Plant	24,410,189	18,021,561	1,882,940		17,311,136					
Total Depreciation Expense	130,312,926	101,750,822	8,592,142		45,776,912					

Allocation Ratios:
Service -

Washington Idaho

1.00-32

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEPRECIATION EXPENSE		E-DEPX-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.730%	34.270%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	66.537%	33.463%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.270%	31.730%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
1 Franchises (302000)	918,401	918,401			918,401	918,401	603,665	603,665	314,736	314,736
1 Misc Intangible Pk (303000)	240,009	240,009			240,009	240,009	157,758	157,758	82,251	82,251
Total Production/Transmission	1,158,410	1,158,410			1,158,410	1,158,410	761,423	761,423	396,987	396,987
Distribution										
Franchises (302000)	24,153	24,153			24,153	24,153	24,153	24,153		
Misc Intangible Pk (303000)	3,535	3,535			3,535	3,535	3,535	3,535		
Total Distribution	27,688	27,688			27,688	27,688	27,688	27,688		
General Plant - 303000										
7,4	598,896	427,169	119,527	52,200	427,169	427,169	291,628	291,628	135,541	135,541
9,1	9,729	7,636	2,093		7,636	7,636	5,019	5,019	2,617	2,617
	14,942		14,942							
	24,862		24,862							
	7,642			7,642						
Total General Plant - 303000	656,071	434,805	161,424	59,842	434,805	434,805	296,647	296,647	138,158	138,158
Miscellaneous IT Intangible Plant - 3031XX										
7,4	20,190,215	14,400,873	4,029,563	1,759,779	14,400,873	14,400,873	9,831,476	9,831,476	4,569,397	4,569,397
9,4	9,483	7,443	2,040		7,443	7,443	5,081	5,081	2,362	2,362
9,4	18,602	14,599	4,003		14,599	14,599			14,599	14,599
4	652,856	652,856			652,856	652,856	445,705	445,705	207,151	207,151
	4,747	4,747			4,747	4,747			4,747	4,747
8	894,590	894,590	219,388	95,671	894,590	894,590	894,590	894,590		
	315,059	0	0	0						
	0	0	0	0						
Total Miscellaneous IT Intangible Pk - 3031X	22,085,552	15,975,108	4,254,994	1,855,450	15,975,108	15,975,108	10,282,262	10,282,262	4,778,910	4,778,910
Gas Underground Storage										
	227	227	227							
Total Gas Underground Storage	227	227	227							
General Plant - 390200, 396200										
7,4	19,977	14,249	3,987	1,741	14,249	14,249	9,728	9,728	4,521	4,521
4	46,096	46,096			46,096	46,096	31,470	31,470	14,626	14,626
	0	0	0	0						
Total General Plant - 390200, 396200	66,073	60,345	3,987	1,741	60,345	60,345	41,198	41,198	19,147	19,147
Total Amortization Expense	23,994,021	17,656,356	4,420,632	1,917,033	17,656,356	17,656,356	11,381,530	11,381,530	5,333,202	5,333,202

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	65.730%		34.270%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	68.270%		31.730%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%				

1,00 - 33

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ACCUMULATED DEPRECIATION		E-ADEP-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		Total	
		to Electric	to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated		
Electric Production												
1	Steam (ED-AN)	(292,683,784)	(292,683,784)		(292,683,784)	(292,683,784)	(292,381,051)	(192,381,051)	(192,381,051)	(100,302,733)	(100,302,733)	
1	Hydro (ED-AN)	(135,853,323)	(135,853,323)		(135,853,323)	(135,853,323)	(89,296,389)	(89,296,389)	(89,296,389)	(46,556,934)	(46,556,934)	
1	Other (ED-AN)	(106,417,672)	(106,417,672)		(106,417,672)	(106,417,672)	(69,948,336)	(69,948,336)	(69,948,336)	(36,469,336)	(36,469,336)	
Total Electric Production		(534,954,779)	(534,954,779)		(534,954,779)	(534,954,779)	(534,625,776)	(351,625,776)	(351,625,776)	(183,329,003)	(183,329,003)	
Electric Transmission												
1	ED-AN	(206,334,947)	(206,334,947)		(206,334,947)	(206,334,947)	(135,623,961)	(135,623,961)	(135,623,961)	(70,710,986)	(70,710,986)	
Total Electric Transmissic		(206,334,947)	(206,334,947)		(206,334,947)	(206,334,947)	(135,623,961)	(135,623,961)	(135,623,961)	(70,710,986)	(70,710,986)	
Electric Distribution												
3	ED-AN	(54,464)	(54,464)		(54,464)	(54,464)	(36,239)	(36,239)	(36,239)	(18,225)	(18,225)	
	ED-ID	(184,054,654)	(184,054,654)		(184,054,654)	(184,054,654)	(295,346,715)	(295,346,715)	(295,346,715)	(184,054,654)	(184,054,654)	
	ED-WA	(295,346,715)	(295,346,715)		(295,346,715)	(295,346,715)	(295,346,715)	(295,346,715)	(295,346,715)	(184,054,654)	(184,054,654)	
Total Electric Distribution		(479,455,833)	(479,455,833)		(479,455,833)	(479,455,833)	(479,401,369)	(36,239)	(36,239)	(184,054,654)	(184,072,879)	
Gas Underground Storage												
	GD-AN	(14,388,293)	(14,388,293)									
	GD-OR	(810,776)	(810,776)	(810,776)								
Total Gas Underground S		(15,199,069)	(15,199,069)	(810,776)								
Gas Distribution												
	GD-AN	(1,606,868)	(1,606,868)									
	GD-ID	(65,930,055)	(65,930,055)									
	GD-WA	(128,001,136)	(128,001,136)									
	GD-OR	(100,192,453)	(100,192,453)	(100,192,453)								
Total Gas Distribution		(295,730,512)	(295,538,059)	(100,192,453)								
General Plant												
4	ED-AN	(43,146,391)	(43,146,391)		(43,146,391)	(43,146,391)	(29,456,041)	(29,456,041)	(29,456,041)	(13,690,350)	(13,690,350)	
	ED-ID	(8,460,714)	(8,460,714)		(8,460,714)	(8,460,714)	(18,837,659)	(18,837,659)	(18,837,659)	(8,460,714)	(8,460,714)	
	ED-WA	(18,837,659)	(18,837,659)		(18,837,659)	(18,837,659)	(23,114,139)	(23,114,139)	(23,114,139)	(10,742,810)	(10,742,810)	
7,4	CD-AA	(47,467,892)	(47,467,892)		(33,856,949)	(33,856,949)	(8,722,301)	(8,722,301)	(8,722,301)	(2,767,586)	(2,767,586)	
9,4	CD-AN	(11,113,618)	(11,113,618)	(4,137,301)	(8,722,301)	(8,722,301)	(4,408,406)	(4,408,406)	(4,408,406)	(4,408,406)	(4,408,406)	
9	CD-ID	(5,617,020)	(5,617,020)		(4,408,406)	(4,408,406)	(2,443,791)	(2,443,791)	(2,443,791)			
9	CD-WA	(3,113,784)	(3,113,784)		(2,443,791)	(2,443,791)						
8	GD-AA	(2,021,772)	(2,021,772)		(1,407,841)	(1,407,841)						
	GD-AN	(2,325,605)	(2,325,605)		(1,455,835)	(1,455,835)						
	GD-ID	(1,455,835)	(1,455,835)		(5,364,976)	(5,364,976)						
	GD-WA	(5,364,976)	(5,364,976)									
	GD-OR	(4,490,546)	(4,490,546)	(4,490,546)								
Total General Plant		(163,416,812)	(119,876,211)	(9,241,778)	(85,725,641)	(85,725,641)	(21,281,450)	(58,524,895)	(79,806,345)	(12,869,120)	(40,069,866)	
Total Accumulated Depr		(1,585,090,952)	(1,340,621,770)	(110,245,007)	(827,069,831)	(1,340,621,770)	(316,628,165)	(545,810,871)	(662,439,036)	(196,923,774)	(478,182,734)	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Direct Distribution Operating Expense	Jurisdictional 4-Factor Ratio
7	71.326%	19.958%	8.716%	1	65.730%	66.537%	68.270%
8	0.000%	69.634%	30.966%	3	66.537%	66.537%	68.270%
9	78.482%	21.518%	0.000%	4	68.270%	31.730%	31.730%

1.00-34

AVISTA UTILITIES

RESULTS OF OPERATIONS
 Report ID:
 E-AAMT-12A
 ELECTRIC ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		to Electric	to Gas-North		Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
1 Franchises (302000)	(9,682,154)	(9,682,154)			(9,682,154)	(9,682,154)	(6,364,080)	(6,364,080)	(3,318,074)	(3,318,074)
1 Misc Intangible Pit (3030)	(1,253,047)	(1,253,047)			(1,253,047)	(1,253,047)	(823,628)	(823,628)	(429,419)	(429,419)
Total Production/Transmission	(10,935,201)	(10,935,201)			(10,935,201)	(10,935,201)	(7,187,708)	(7,187,708)	(3,747,493)	(3,747,493)
Distribution										
Franchises (302000)	(157,312)	(157,312)			(157,312)	(157,312)	(157,312)	(157,312)		
Misc Intangible Pit (3030)	(32,373)	(32,373)			(32,373)	(32,373)				
Total Distribution	(189,685)	(189,685)			(189,685)	(189,685)				
General Plant - 303000										
7.4	(1,610,787)	(1,148,910)	(321,481)	(140,396)	(1,148,910)	(1,148,910)	(784,361)	(784,361)	(364,549)	(364,549)
9.1	(62,176)	(64,493)	(17,682)		(64,493)	(64,493)	(42,391)	(42,391)	(22,102)	(22,102)
GD-ID	(63,977)	(63,977)								
GD-WA	(153,997)	(153,997)								
GD-OR	(78,872)		(78,872)							
Total General Plant - 303000	(1,989,808)	(1,213,403)	(557,137)	(219,268)	(1,213,403)	(1,213,403)	(826,752)	(826,752)	(386,651)	(386,651)
Miscellaneous IT Intangible Plant - 3031XX										
7.4	(39,611,772)	(28,253,492)	(7,905,718)	(3,452,562)	(28,253,492)	(28,253,492)	(19,288,659)	(19,288,659)	(8,964,833)	(8,964,833)
9.4	(30,020)	(23,561)	(6,459)		(23,561)	(23,561)	(16,085)	(16,085)	(7,476)	(7,476)
9	(49,659)	(34,265)	(9,394)		(34,265)	(34,265)			(34,265)	(34,265)
4	(1,043,091)	(1,043,091)			(1,043,091)	(1,043,091)	(712,118)	(712,118)	(330,973)	(330,973)
ED-ID	(20,359)	(20,359)			(20,359)	(20,359)			(20,359)	(20,359)
ED-WA	(2,691,638)	(2,691,638)			(2,691,638)	(2,691,638)				
GD-AA	(987,315)	(687,507)	(299,808)							
GD-AN	0	0	0							
GD-OR	0	0	0							
Total Misc IT Intangible Plant - 3031XX	(44,427,854)	(32,066,406)	(8,609,078)	(3,752,370)	(32,066,406)	(32,066,406)	(2,691,638)	(2,691,638)	(54,624)	(9,303,282)
Gas Underground Storage										
GD-AN	(240,200)	(240,200)			(240,200)	(240,200)				
Total Gas Underground Storage	(240,200)	(240,200)			(240,200)	(240,200)				
General Plant - 390200, 396200										
7.4	(250,841)	(178,915)	(50,063)	(21,863)	(178,915)	(178,915)	(122,145)	(122,145)	(56,770)	(56,770)
9	(4,537)	(3,561)	(976)		(3,561)	(3,561)			(3,561)	(3,561)
9	(7,489)	(5,878)	(1,611)		(5,878)	(5,878)	(5,878)	(5,878)		
4	(91,720)	(91,720)			(91,720)	(91,720)	(62,617)	(62,617)	(29,103)	(29,103)
ED-WA	(96,844)	(96,844)			(96,844)	(96,844)				
GD-WA	(1,319)	(1,319)								
GD-OR	0	0	0							
Total General Plant - 390200, 396200	(452,750)	(376,918)	(53,969)	(21,863)	(376,918)	(376,918)	(102,722)	(102,722)	(3,561)	(85,873)
Total Accumulated Amortization	(58,235,498)	(44,781,613)	(9,460,384)	(3,993,501)	(44,781,613)	(44,781,613)	(2,984,045)	(2,984,045)	(58,185)	(13,523,299)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Jurisdictional 4-Factor Ratio
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	65.730%	34.270%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	68.270%	31.730%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

1,00-36

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****												
			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	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	492,665	0	0	0	492,665	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	848,544	0	0	848,544	0	0	0	0	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	7,275,119	0	0	2,035,679	2,035,679	0	0	0	889,016	0	0	0	0	0	889,016
9		CD-WA / ID / AN	699,092	343,147	234,640	1,276,879	191,664	94,078	64,329	350,071	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	712,703	705,426	7,532,533	8,950,662	684,329	94,078	2,100,008	2,878,415	848,544	889,016	0	0	1,737,560						
	390XXX	Structures & Improvements																			
99		ED-WA / ID / AN	1,052,423	2,167,214	4,513,191	7,732,828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	2,237,538	0	0	0	2,237,538	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	3,605,521	0	0	3,605,521	0	0	0	0	0	3,605,521
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	69,647,352	0	0	19,488,291	19,488,291	0	0	0	8,510,870	0	0	0	0	0	8,510,870
9		CD-WA / ID / AN	5,560,528	5,223,427	8,037,572	18,821,527	1,524,482	1,432,062	2,203,591	5,160,135	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,612,951	7,390,641	82,198,115	96,201,707	3,762,020	1,432,062	21,691,882	26,885,964	3,605,521	8,510,870	0	0	12,116,391						
	391XXX	Office Furniture & Equipment																			
99		ED-WA / ID / AN	3,019,571	7,935	5,814,319	8,841,825	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	6,650	6,650	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	431,856	431,856	431,856	0	0	188,324	0	0	0	0	0	0	188,324
7		CD-AA	0	0	0	0	43,580,150	0	0	12,194,328	12,194,328	0	0	5,325,472	0	0	0	0	0	0	5,325,472
9		CD-WA / ID / AN	42,544	66,785	78,294	187,623	11,664	18,310	21,465	51,439	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,062,115	74,720	49,472,763	52,609,598	11,664	18,310	12,654,299	12,684,273	0	5,513,796	0	0	5,513,796						
	392XXX	Transportation Equipment																			
99		ED-WA / ID / AN	17,487,789	6,704,200	12,325,162	36,517,151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	7,032,580	2,302,019	1,582,470	10,917,069	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	3,867,343	0	0	3,867,343	0	0	0	0	0	3,867,343
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	118,217	118,217	118,217	0	0	51,628	0	0	0	0	0	0	51,628
9		CD-WA / ID / AN	1,826,690	860,079	1,920,806	4,607,575	500,808	235,800	526,611	1,263,219	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	19,314,479	7,564,279	14,668,454	41,547,212	7,533,388	2,537,819	2,227,298	12,298,505	3,867,343	51,628	0	0	3,918,971						

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
393000	Stores Equipment	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99	ED-WA / ID / AN	86,054	0	0	0	86,054	86,054	0	0	0	0	0
99	GD-WA / ID / AN	57,227	0	0	0	57,227	57,227	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	57,227	0	57,227
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	3,850,726	105,505	124,333	2,792,328	3,022,166	28,925	34,087	765,548	0	0	0
	TOTAL ACCOUNT	4,394,513	116,244	139,078	3,167,350	3,422,672	114,979	34,087	765,548	57,227	0	57,227
394000	Tools, Shop, & Garage Equipment	3,664,876	885,922	289,039	2,509,915	3,664,876	0	0	0	0	0	0
99	ED-WA / ID / AN	2,643,379	0	0	0	2,643,379	1,937,383	351,048	354,948	0	0	0
99	GD-WA / ID / AN	958,668	0	0	0	958,668	0	0	0	958,668	0	958,668
99	GD-OR / AS	2,966,640	0	0	0	2,966,640	0	0	2,065,790	0	900,850	900,850
8	GD-AA	12,226,282	0	0	8,720,518	8,720,518	0	0	2,440,121	0	1,065,643	1,065,643
7	CD-AA	1,217,197	17,246	762,915	175,132	955,293	4,728	209,162	48,014	0	0	0
9	CD-WA / ID / AN	23,677,042	903,168	1,031,954	11,405,565	13,340,687	1,942,111	560,210	4,908,873	958,668	1,966,493	2,925,161
	TOTAL ACCOUNT	51,131	0	0	51,131	51,131	0	0	0	0	0	0
394100	Electric Charging Stations	51,131	0	0	51,131	51,131	0	0	0	0	0	0
99	ED-WA / ID / AN	140,249	0	0	0	140,249	15,240	4,970	120,039	0	0	0
99	GD-WA / ID / AN	45,933	0	0	0	45,933	0	0	0	45,933	0	45,933
99	GD-OR / AS	217,747	0	0	0	217,747	0	0	151,626	0	66,121	66,121
8	GD-AA	355,663	0	0	253,680	253,680	0	0	70,983	0	31,000	31,000
7	CD-AA	38,877	1,795	573	28,144	30,512	492	157	7,716	0	0	0
9	CD-WA / ID / AN	1,383,768	215,582	31,220	622,689	869,491	15,732	5,127	350,364	45,933	97,121	143,054
	TOTAL ACCOUNT	585,299	213,787	30,647	340,865	585,299	0	0	0	0	0	0
395000	Laboratory Equipment	140,249	0	0	0	140,249	0	0	0	0	0	0
99	ED-WA / ID / AN	43,834	0	0	0	43,834	2,843,818	962,567	830,494	0	0	0
99	GD-WA / ID / AN	528,479	0	0	376,943	376,943	0	0	105,474	0	46,062	46,062
99	GD-OR / AS	1,513,155	254,350	311,589	621,630	1,187,569	69,733	85,426	170,427	43,834	0	43,834
8	GD-AA	39,631,469	15,288,584	10,207,169	8,977,861	34,473,634	2,913,551	1,047,993	1,106,395	0	0	0
7	CD-AA	32,909,122	15,034,234	9,895,580	7,979,308	32,909,122	0	0	0	0	0	0
9	CD-WA / ID / AN	4,636,879	0	0	0	4,636,879	0	0	0	0	0	0
	TOTAL ACCOUNT	43,834	0	0	0	43,834	0	0	0	0	0	0
396XXX	Power Operated Equipment	528,479	0	0	376,943	376,943	0	0	105,474	0	46,062	46,062
99	ED-WA / ID / AN	1,513,155	254,350	311,589	621,630	1,187,569	69,733	85,426	170,427	43,834	0	43,834
99	GD-WA / ID / AN	39,631,469	15,288,584	10,207,169	8,977,861	34,473,634	2,913,551	1,047,993	1,106,395	0	0	0
99	GD-OR / AS	32,909,122	15,034,234	9,895,580	7,979,308	32,909,122	0	0	0	0	0	0
8	GD-AA	4,636,879	0	0	0	4,636,879	0	0	0	0	0	0
7	CD-AA	43,834	0	0	0	43,834	0	0	0	0	0	0
9	CD-WA / ID / AN	528,479	0	0	376,943	376,943	0	0	105,474	0	46,062	46,062
	TOTAL ACCOUNT	1,513,155	254,350	311,589	621,630	1,187,569	69,733	85,426	170,427	43,834	46,062	89,896

1.00 - 37

1.00-38

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2016
Average of Monthly Averages Basis

AVISTA UTILITIES
Electric Copy

Ref/Basis Account Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON GAS *****	
	Direct-WA	Direct-ID	Direct-WA	Direct-ID	Direct-OR	Allocated
Total						
Total						

1.00-39

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-GPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	12,209,647	5,867,114	44,386,131	62,462,892	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	691,576	519,608	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	1,225,996	0	1,225,996
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,036,222	3,150,813	5,277,529	9,464,564	284,092	863,831	1,446,894	0	0	0
		TOTAL ACCOUNT	13,245,869	9,017,927	76,066,600	98,330,396	975,668	1,383,439	9,526,219	11,885,326	1,225,996	4,753,935
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	0	1,245	100,436	101,681	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,913	0	3,918	7,831	1,073	0	1,074	0	0	0
		TOTAL ACCOUNT	3,913	1,245	401,126	406,284	1,073	0	84,115	85,188	2,367	36,265
		TOTAL GENERAL PLANT	59,475,608	36,163,659	254,564,207	350,203,474	17,954,515	7,113,125	55,415,001	80,482,641	10,655,433	31,294,623

ALLOCATION RATIOS:
 E-ALL 7 Elec/Gas North/Oregon 4-Factor 100.000% 71.326% 19.958% 8.716%
 E-ALL 8 Gas North/Oregon 4-Factor 100.000% 0.000% 69.634% 30.366%
 E-ALL 9 Elec/Gas North 4-Factor 100.000% 78.482% 21.518% 0.000%
 E-ALL 99 Not Allocated 0.000% 0.000% 0.000% 0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC *****			GAS NORTH *****			OREGON GAS*****															
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total											
	303000	Intangible Plant																						
99		ED-WA / ID / AN	191,158	0	10,305,711	10,496,869	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
99		GD-WA / ID / AN	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0	0	0	0	0	0	0	0				
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	785,723	0	0	0	0	0	785,723				
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
7		CD-AA	0	0	6,407,530	6,407,530	0	0	1,792,915	1,792,915	0	0	0	0	0	0	0	0	0	0				
9		CD-WA / ID / AN	0	0	152,302	152,302	0	0	41,755	41,755	0	0	0	0	0	0	0	0	0	0				
		TOTAL ACCOUNT	191,158	0	16,865,543	17,056,701	1,022,594	779,605	1,834,670	3,636,869	785,723	0	0	0	0	0	0	0	0	0	1,568,720			
	303100	Misc Intangible Plant--Mainframe Software																						
99		ED-WA / ID / AN	4,635,694	23,524	3,230,321	7,889,539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
7		CD-AA	0	0	42,711,656	42,711,656	0	0	1,090,071	1,090,071	0	0	0	0	0	0	0	0	0	0	0			
9		CD-WA / ID / AN	0	75,095	38,296	113,391	0	20,588	10,499	31,087	0	0	0	0	0	0	0	0	0	0	0			
		TOTAL ACCOUNT	4,635,694	98,619	45,980,273	50,714,586	0	20,588	13,051,881	13,072,469	0	0	0	0	0	0	0	0	0	0	0	5,694,700		
	303110	Misc Intangible Plant--PC Software																						
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	4,307,709	4,307,709	0	0	1,205,356	1,205,356	0	0	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	0	0	4,307,709	4,307,709	0	0	1,205,356	1,205,356	0	0	0	0	0	0	0	0	0	0	0	0	526,400	
	303115	Misc Intangible Plant--PC Software																						
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	68,068,825	68,068,825	0	0	19,046,597	19,046,597	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	68,068,825	68,068,825	0	0	19,046,597	19,046,597	0	0	0	0	0	0	0	0	0	0	0	0	0	526,400
		TOTAL	4,826,852	98,619	135,222,350	140,147,821	1,022,594	800,193	35,138,504	36,961,291	785,723	0	0	0	0	0	0	0	0	0	0	0	15,322,072	
		TOTAL	4,826,852	98,619	135,222,350	140,147,821	1,022,594	800,193	35,138,504	36,961,291	785,723	0	0	0	0	0	0	0	0	0	0	0	15,322,072	

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1,00-40

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(65,804,026)	(46,935,380)	(13,133,167)	(5,735,479)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(652,437)	(512,052)	(140,385)	0
7	283750 CD-AA	(1,547,133)	(1,103,508)	(308,777)	(134,848)
	Total	<u>(68,003,596)</u>	<u>(48,550,940)</u>	<u>(13,582,329)</u>	<u>(5,870,327)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-42

RESULTS OF OPERATIONS		Report ID:
COMMON WORKING CAPITAL		C-WKC-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****			***** ELECTRIC *****		***** GAS NORTH *****		***** GAS SOUTH*	
	Washington	Idaho	Oregon	Washington	Idaho	Washington	Idaho	Washington	Oregon
1 151120 FUEL STOCK COAL-COLSTRIP			0						
1 151210 FUEL STOCK HOG FUEL-KFGS			0						
7/4 154100 PLANT MATERIALS & OPER SUPPLIES		2,802,178	2,802,178					2,802,178	
1 154300 PLANT MATERIALS & OPER SUP-CS2			0						
1 154400 PLANT MATERIALS & OPER SUP-COLSTRIP			0						
7/4 154500 SUPPLY CHAIN RECEIVING INVENTORY		387	387					387	
7/4 154550 SUPPLY CHAIN AVERAGE COST VARIANCE		(1,790)	(1,790)					(1,790)	
7/4 154560 SUPPLY CHAIN INVOICE PRICE VARIANCE		(3)	(3)					(3)	
99 163998 COMMON WORKING CAPITAL	0		0	0					
99 163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,144,457	37,698,991	118,843,448	65,480,278	31,480,775	15,664,179	6,218,216		
TOTAL	81,144,457	37,698,991	2,800,772	65,480,278	31,480,775	15,664,179	6,218,216	2,800,772	

ALLOCATION RATIOS:

	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1 Production/Transmission Ratio	71.326%	19.958%	8.716%	34.270%	29.713%	100.000%
7/4 Jur Rollup/Jurisdictional 4-Factor Ratios				31.730%		
99 Not Allocated						

1.01-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	(8)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$8
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	806
45	Net Plant After DFIT	806
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$806

Jma

1.01-02

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2016

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(8,324,201)	(5,471,497)	(2,852,704)
	Production	1	(167,114,787)	(109,844,549)	(57,270,238)
	Transmission	1	(86,405,995)	(56,794,661)	(29,611,334)
	Distribution	10	(198,236,675)	(130,743,034)	(67,493,641)
	General Utility (Direct)	13	(12,614,123)	(8,404,412)	(4,209,711)
General/Intangible	CD AA	4	(46,935,380)	(32,042,784)	(14,892,596)
General/Intangible	CD AN	4	(512,045)	(349,573)	(162,472)
Subtotal			<u>(520,143,206)</u>	<u>(343,650,510)</u>	<u>(176,492,696)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(11,616,517)	(7,635,537)	(3,980,980)
CDA Lake Settlement-Costs		1	386,765	254,221	132,544
Subtotal			<u>(11,229,752)</u>	<u>(7,381,316)</u>	<u>(3,848,436)</u>
Total Plant DFIT			<u>(531,372,957)</u>	<u>(351,031,826)</u>	<u>(180,341,131)</u>
Colstrip PCB - Elec		1	(102,294)	(67,238)	(35,056)
AFUDC - CWIP Intangibles		4	(1,103,509)	(753,365)	(350,143)
FMB & MTN Redeemed		12	(3,100,627)	(2,046,972)	(1,053,655)
Total Other Deferred FIT			<u>(4,306,430)</u>	<u>(2,867,576)</u>	<u>(1,438,855)</u>
Total Deferred FIT		I	<u>(535,679,388)</u>	<u>(353,899,402)</u>	<u>(181,779,986)</u>
Amount at 12/31/2016 AMA			(535,679,394)	(354,705,553)	(180,973,841)
Adjustment				6 ✓ 806,151	(806,145)
Allocation Notes:					
Production/Transmission		1	100.000%	65.730%	34.270%
Jurisdictional four-factor		4	100.000%	68.270%	31.730%
Net electric distribution plant - AMA		10	100.000%	65.953%	34.047%
Net electric plant - AMA		12	100.000%	66.018%	33.982%
Net electric general plant - AMA		13	100.000%	66.627%	33.373%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A
Source of Allocation Factors: Results of Operations Report E-PLT-12A

TO 2-4-17

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2016

		<u>Total</u>		<u>Gas - North</u>	<u>Gas - South</u>
		<u>System</u>	<u>Electric</u>		
Electric		(472,695,782)	(472,695,782) ✓		
GAS North		(94,686,870)		(94,686,870) ✓	
GAS Oregon		(49,309,736)			(49,309,736) ✓
General Utility	CD AA	(65,804,026) ✓	(46,935,380)	(13,133,167)	(5,735,479)
General Utility	CD AN	(652,437) ✓	(512,045)	(140,391)	
Total Accelerated Tax Depr		<u>(683,148,851)</u>	(520,143,207)	(107,960,429)	(55,045,215)
		A ✓			
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	B	0	0	
CDA Lake IPA Fund	283325 ED AN	C	0	0	
CDA Lake Settlement	283382 ED AN	D	(11,616,517) ✓	(11,616,517) -	
CDA Lake Settlement - Costs	283333 ED AN	E	386,765 ✓	386,765 -	
Colstrip PCB	283200 ED AN	F	(102,294) ✓	(102,294) -	
AFUDC - CWIP Intangibles	283750 CD AA	G	(1,547,134) ✓	(1,103,509) -	(308,777)
FMB & MTN Redeemed	283850 CD AA	H	(4,347,121) ✓	(3,100,627)	(867,598)
Total Other Deferred FIT			<u>(17,226,301)</u>	(15,536,182)	(1,176,375)
				I ✓	J ✓
Total Deferred FIT			<u>(700,375,151)</u>	(535,679,389)	(109,136,804)
				J ✓	J ✓
Source of Allocation Factors: Results of Operations Report E-ALL-12A					
	CD AA - 7		100.000%	71.326%	19.958%
	CD AN - 9		100.000%	78.482%	21.518%
					8.716%
					0.000%

1.01-04

AVISTA UTILITIES
Washington Electric Cost Study
 Average - Twelve Months Ended December 31, 2016

Accumulated Deferred FIT Assignment to functions

	Washington	Intangible	Production	Transmission	Distribution	General
P Intangible	(5,471,497)	-	(5,471,497)	0	0	0
P Production	(109,844,549)	0	(109,844,549)	0	0	0
T Transmission	(56,794,661)	0	0	(56,794,661)	0	0
D Distribution	(130,743,034)	0	0	0	(130,743,034)	0
O General Utility	(8,404,412)	0	0	0	0	(8,404,412)
O ADFIT-COMMON ALL	(32,042,784)	(8,348,137)	0	0	0	(23,694,647)
O ADFIT-COMMON ALL WWVP	(349,573)	(91,075)	0	0	0	(258,499)
Total Accelerated Tax Depr	(343,650,510)	(8,439,211)	(115,316,047)	(56,794,661)	(130,743,034)	(32,357,558)
P CDA Lake CDR Fund	0	0	0	0	0	0
P CDA Lake IPA Fund	0	0	0	0	0	0
P CDA Settlement	(7,635,537)	0	(7,635,537)	0	0	0
P CDA Settlement Costs	254,221	0	254,221	0	0	0
Total Plant DFIT	(351,031,826)	(8,439,211)	(122,697,362)	(56,794,661)	(130,743,034)	(32,357,558)
P Colstrip PCB	(67,238)	0	(67,238)	0	0	0
I AFUDC CWIP Intangibles	(753,365)	(753,365)	0	0	0	0
D FMB/MTN Elec	(2,046,972)	(34,529)	(672,998)	(336,018)	(757,272)	(246,155)
Total Other Deferred FIT	(2,867,576)	(787,894)	(740,236)	(336,018)	(757,272)	(246,155)
Total Deferred FIT	(353,899,402)	(9,227,106)	(123,437,599)	(57,130,679)	(131,500,306)	(32,603,713)
Total Plant	2,623,224,292	44,248,908	862,456,010	430,612,554	970,455,365	315,451,455
		1.687%	32.878%	16.415%	36.995%	12.025%

2-14-17

AVISTA UTILITIES

Report ID:
E-PLT-12A

*****SYSTEM*****WASHINGTON*****DAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake/CDR Fund - Allocated	0	8,650,000	8,650,000	0	5,685,645	5,685,645	0	2,964,355	2,964,355
1	182325	CDA Lake/PA Fund	0	2,000,000	2,000,000	0	1,314,600	1,314,600	0	685,400	685,400
1	182333	CDA Settlement Costs	0	1,228,342	1,228,342	0	807,389	807,389	0	420,953	420,953
1	182381	CDA Settlement Past Storage	0	33,190,049	33,190,049	0	21,815,819	21,815,819	0	11,374,230	11,374,230
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	0	15,095,667	15,095,667
1,4	303000	Misc Intangible Plant - (C-IFL)	191,158	16,865,544	17,056,702	191,158	11,248,473	11,439,631	0	5,617,071	5,617,071
4	303100	Misc Intangible Plant-Mainframe Software (C-IFL)	4,734,313	45,980,273	50,714,586	4,635,694	31,390,732	36,026,426	98,619	14,589,541	14,688,160
4	303110	Misc Intangible Plant-PC Software (C-IFL)	0	4,307,709	4,307,709	0	2,940,873	2,940,873	0	1,366,836	1,366,836
4	303115	Misc Intangible Plant-PC Software (C-IFL)	0	68,088,825	68,088,825	0	46,470,587	46,470,587	0	21,588,238	21,588,238
		TOTAL INTANGIBLE PLANT	5,528,175	224,339,960	229,868,135	5,429,556	150,627,669	156,057,225	98,619	73,712,291	73,810,910
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,156	3,578,156	0	2,351,922	2,351,922	0	1,226,234	1,226,234
1	311XXX	Structures & Improvements	0	132,332,220	132,332,220	0	86,981,968	86,981,968	0	45,350,252	45,350,252
1	312000	Boiler Plant	0	176,219,504	176,219,504	0	115,829,080	115,829,080	0	60,390,424	60,390,424
1	313000	Generators	0	6,770	6,770	0	4,450	4,450	0	2,320	2,320
1	314000	Turbogenerator Units	0	55,054,056	55,054,056	0	36,187,031	36,187,031	0	18,867,025	18,867,025
1	315000	Accessory Electric Equipment	0	27,292,027	27,292,027	0	17,939,049	17,939,049	0	9,352,978	9,352,978
1	316000	Miscellaneous Power Plant Equipment	0	17,442,774	17,442,774	0	11,465,135	11,465,135	0	5,977,639	5,977,639
		TOTAL STEAM PRODUCTION PLANT	0	411,925,507	411,925,507	0	270,758,635	270,758,635	0	141,166,872	141,166,872
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	60,028,752	60,028,752	0	39,456,899	39,456,899	0	20,571,853	20,571,853
1	331XXX	Structures & Improvements	0	69,078,788	69,078,788	0	45,405,487	45,405,487	0	23,673,301	23,673,301
1	332XXX	Reservoirs, Dams, & Waterways	0	163,028,255	163,028,255	0	107,158,472	107,158,472	0	55,869,783	55,869,783
1	333000	Waterwheels, Turbines, & Generators	0	201,276,802	201,276,802	0	132,299,242	132,299,242	0	68,977,560	68,977,560
1	334000	Accessory Electric Equipment	0	49,947,187	49,947,187	0	32,830,286	32,830,286	0	17,116,901	17,116,901
1	335XXX	Miscellaneous Power Plant Equipment	0	10,864,156	10,864,156	0	7,141,010	7,141,010	0	3,723,146	3,723,146
1	336000	Roads, Railroads, & Bridges	0	2,743,872	2,743,872	0	1,803,547	1,803,547	0	940,325	940,325
		TOTAL HYDRAULIC PRODUCTION PLANT	0	556,967,812	556,967,812	0	366,094,943	366,094,943	0	190,872,869	190,872,869
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,967	594,967	0	310,201	310,201
1	341000	Structures & Improvements	0	16,855,286	16,855,286	0	11,078,979	11,078,979	0	5,776,307	5,776,307
1	342000	Fuel Holders, Producers, & Accessories	0	21,361,935	21,361,935	0	14,041,200	14,041,200	0	7,320,735	7,320,735
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,715,695	15,715,695	0	8,193,775	8,193,775
1	344000	Generators	0	212,536,775	212,536,775	0	139,700,422	139,700,422	0	72,836,353	72,836,353
1	344010	Generators - Solar	0	149,670	149,670	0	98,378	98,378	0	51,292	51,292
1	345000	Accessory Electric Equipment	0	20,615,609	20,615,609	0	13,550,640	13,550,640	0	7,064,969	7,064,969
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,829	21,829	0	11,381	11,381
1	346000	Miscellaneous Power Plant Equipment	0	1,790,459	1,790,459	0	1,176,869	1,176,869	0	613,590	613,590
		TOTAL OTHER PRODUCTION PLANT	0	298,157,582	298,157,582	0	195,978,979	195,978,979	0	102,178,603	102,178,603
		TOTAL PRODUCTION PLANT	0	1,267,050,901	1,267,050,901	0	832,832,557	832,832,557	0	434,218,344	434,218,344

1.01-05

202-14-17

Ref/Basis	Account	Description	*****SYSTEM*****		*****WASHINGTON*****		*****IDAHO*****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION PLANT:									
1	3500XX	Land & Land Rights	0	22,902,752	0	15,053,979	0	7,848,773	7,848,773
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	23,392,915	0	15,376,163	0	8,016,752	8,016,752
1	353000	Station Equipment	0	251,286,977	0	165,170,930	0	86,116,047	86,116,047
1	354000	Towers & Fixtures	0	17,173,047	0	11,287,844	0	5,885,203	5,885,203
1	355000	Poles & Fixtures	0	200,231,725	0	131,612,313	0	68,619,412	68,619,412
1	356000	Overhead Conductors & Devices	0	132,775,997	0	87,273,663	0	45,502,334	45,502,334
1	357000	Underground Conduit	0	2,987,090	0	1,963,414	0	1,023,676	1,023,676
1	358000	Underground Conductors & Devices	0	2,342,694	0	1,539,853	0	802,841	802,841
1	359000	Roads & Trails	0	2,030,115	0	1,334,395	0	695,720	695,720
		TOTAL TRANSMISSION PLANT	0	655,123,312	0	430,612,554	0	224,510,758	224,510,758
DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	5,406,487	0	3,954,169	0	1,452,318	0	1,452,318
99	360400	Land Easements	2,491,793	0	335,419	0	2,156,374	0	2,156,374
99	360500	Land Lease Perpetual	199,252	0	0	0	199,252	0	199,252
99	361000	Structures & Improvements	20,845,231	0	14,357,348	0	6,487,893	0	6,487,893
3	362000	Station Equipment	124,633,136	2,091,008	80,694,511	1,391,294	43,948,625	699,714	44,648,339
99	363000	Energy Storage Equipment	2,547,093	0	2,547,093	0	0	0	0
99	364000	Poles, Towers, & Fixtures	347,946,973	0	221,767,095	0	126,179,878	0	126,179,878
99	365000	Overhead Conductors & Devices	221,016,440	0	138,289,363	0	82,727,077	0	82,727,077
99	366000	Underground Conduit	100,908,911	0	64,377,129	0	36,531,782	0	36,531,782
99	367000	Underground Conductors & Devices	178,635,676	0	115,717,294	0	62,918,382	0	62,918,382
99	368000	Line Transformers	238,095,473	0	162,672,390	0	75,423,083	0	75,423,083
99	369XXX	Services	154,489,050	0	101,100,928	0	53,388,122	0	53,388,122
99	371XXX	Installations on Customers' Premises	35,295	0	35,295	0	0	0	0
99	370000	Meters	50,217,087	0	27,614,293	0	22,602,804	0	22,602,804
99	373XXX	Street Light & Signal Systems	53,455,636	0	35,611,754	0	17,843,882	0	17,843,882
		TOTAL DISTRIBUTION PLANT	1,500,923,533	2,091,008	989,064,071	1,391,294	531,859,462	699,714	532,559,176
GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,418,128	7,532,534	712,702	5,142,461	705,426	2,390,073	3,095,499
4	390XXX	Structures & Improvements	14,003,592	82,198,115	6,612,951	56,116,653	7,390,641	26,081,462	33,472,103
4	391XXX	Office Furniture & Equipment	3,136,834	49,472,763	3,052,114	33,775,055	74,720	15,697,708	15,772,428
4	392XXX	Transportation Equipment	26,878,758	14,668,454	19,314,479	10,014,154	7,564,279	4,654,300	12,218,579
4	393000	Stores Equipment	255,321	3,167,350	116,244	2,162,350	193,077	1,005,000	1,144,077
4	394000	Tools, Shop & Garage Equipment	1,935,122	11,405,565	903,168	7,796,579	1,031,954	3,618,986	4,650,940
4	394100	Electric Charging Stations	0	51,131	0	34,907	0	16,224	16,224
4	395000	Laboratory Equipment	246,802	622,689	215,582	425,110	31,220	197,579	228,799
4	396XXX	Power Operated Equipment	25,495,754	8,977,880	15,288,585	6,129,199	10,207,169	2,848,681	13,056,850
4	397XXX	Communications Equipment	22,263,795	76,066,599	13,245,869	51,930,667	9,017,926	24,135,932	33,153,858
4	398000	Miscellaneous Equipment	5,158	401,126	3,913	273,849	1,245	127,277	128,522
		TOTAL GENERAL PLANT	95,639,264	254,564,206	59,475,607	173,790,984	36,163,657	80,773,272	116,936,879
		TOTAL PLANT IN SERVICE	1,602,090,972	2,403,169,387	1,033,989,234	1,589,255,058	568,121,738	813,914,329	1,382,036,067

1.01-06

202-14-17

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****		*****WASHINGTON*****		*****IDAHO*****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-ADEP		ACCUMULATED DEPRECIATION							
E-ADEP		Steam Production Plant	0	(292,683,784)	0	(192,381,051)	0	(100,302,733)	(100,302,733)
E-ADEP		Hydro Production Plant	0	(135,853,323)	0	(89,296,369)	0	(46,556,934)	(46,556,934)
E-ADEP		Other Production Plant	0	(106,417,672)	0	(69,948,336)	0	(36,469,336)	(36,469,336)
E-ADEP		Transmission Plant	0	(206,334,947)	0	(135,623,961)	0	(70,710,986)	(70,710,986)
E-ADEP		Distribution Plant	(479,401,369)	(479,455,833)	(295,346,715)	(36,239)	(184,054,654)	(18,225)	(184,072,879)
E-ADEP		General Plant	(34,150,570)	(85,725,641)	(21,281,450)	(58,524,885)	(12,869,120)	(27,200,746)	(40,069,866)
		TOTAL ACCUMULATED DEPRECIATION	(513,551,939)	(827,089,831)	(316,628,165)	(545,810,871)	(196,923,774)	(281,258,960)	(478,182,734)
E-AAMT		ACCUMULATED AMORTIZATION							
E-AAMT		Production/Franchises/Misc: Intangibles	0	(10,935,201)	0	(7,187,708)	0	(3,747,493)	(3,747,493)
E-AAMT		Distribution/Franchises/Misc: Intangibles	(189,685)	0	(189,685)	0	0	0	0
E-AAMT		General Plant - 303000	0	(1,213,403)	0	(826,752)	0	(386,651)	(386,651)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(2,746,262)	(29,320,144)	(2,691,638)	(20,016,862)	(54,624)	(9,303,282)	(9,357,906)
E-AAMT		General Plant - 390200, 396200	(106,283)	(270,635)	(102,722)	(184,762)	(3,561)	(85,873)	(89,434)
		TOTAL ACCUMULATED AMORTIZATION	(3,042,230)	(41,739,383)	(2,984,045)	(28,216,084)	(58,185)	(13,523,259)	(13,581,494)
		TOTAL ACCUMULATED DEPR/AMORT	(516,594,169)	(868,809,214)	(319,612,210)	(574,026,955)	(196,981,959)	(294,782,259)	(491,764,218)
		NET ELECTRIC UTILITY PLANT before DFT	1,085,496,803	1,534,360,173	714,357,024	1,015,228,103	371,139,779	519,132,070	880,271,849
		ACCUMULATED DFT							
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(102,294)	0	(67,238)	0	(35,056)	(35,056)
12		ADFIT - Electric Plant In Service (282900)	0	(472,695,782)	0	(312,064,301)	0	(160,631,481)	(160,631,481)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(47,447,431)	0	(32,392,361)	0	(15,055,070)	(15,055,070)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,103,508)	0	(753,365)	0	(350,143)	(350,143)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,616,517)	0	(7,635,537)	0	(3,980,980)	(3,980,980)
1		ADFIT - CDA Settlement Costs (283333)	0	386,765	0	254,221	0	132,544	132,544
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,100,627)	0	(2,046,972)	0	(1,063,655)	(1,063,655)
		TOTAL ACCUMULATED DFT	0	(535,679,394)	0	(354,705,553)	0	(180,973,841)	(180,973,841)
		NET ELECTRIC UTILITY PLANT	1,085,496,803	998,680,779	714,357,024	660,522,550	371,139,779	338,158,229	709,298,008

ALLOCATION RATIOS:

E-ALL	1	100.000%	65.730%	34.270%
E-ALL	3	100.000%	66.537%	33.463%
E-ALL	4	100.000%	68.270%	31.730%
E-ALL	12	100.000%	66.018%	33.982%
E-ALL	99	0.000%	0.000%	0.000%

1.01-07

7027477

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	8,650,000	8,650,000	-	5,685,645	5,685,645	-	2,964,355	2,964,355
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,314,600	1,314,600	-	685,400	685,400
182333 CDA Settlement Costs	-	1,228,342	1,228,342	-	807,389	807,389	-	420,953	420,953
182381 CDA Settlement Past Storage	-	33,190,049	33,190,049	-	21,815,819	21,815,819	-	11,374,230	11,374,230
302000 Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,953,551	29,556,255	-	15,095,667	15,095,667
303000 Misc Intangible Plant- (C-IPL)	191,158	16,865,544	17,056,702	191,158	11,248,473	11,439,631	-	5,617,071	5,617,071
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	4,734,313	45,980,273	50,714,586	4,635,694	31,390,732	36,026,426	98,619	14,589,541	14,688,160
303110 Misc Intangible Plant-PC Software (C-IPL)	-	4,307,709	4,307,709	-	2,940,873	2,940,873	-	1,366,836	1,366,836
303115 Misc Intangible Plant-PC Software (C-IPL)	-	68,068,825	68,068,825	-	46,470,587	46,470,587	-	21,598,238	21,598,238
TOTAL INTANGIBLE PLANT	5,528,175	224,339,960	229,868,135	5,429,556	150,627,669	156,057,225	98,619	73,712,291	73,810,910
Production	-	1,267,050,901	1,267,050,901	-	832,832,557	832,832,557	-	434,218,344	434,218,344
Transmission	-	655,123,312	655,123,312	-	430,612,554	430,612,554	-	224,510,758	224,510,758
Distribution	1,500,923,533	2,091,008	1,503,014,541	969,064,071	1,391,294	970,455,365	531,859,462	699,714	532,559,176
General Plant	95,639,264	254,564,206	350,203,470	59,475,607	173,790,984	233,266,591	36,163,657	80,773,222	116,936,879
TOTAL Plant	1,602,090,972	2,403,169,387	4,005,260,359	1,033,969,234	1,589,255,058	2,623,224,292	568,121,738	813,914,329	1,382,036,067

(From IPL - Electric Data)

303000 CD AA	-	6,407,530	6,407,530	-	4,211,669	4,211,669	-	2,195,861	2,195,861
CD AN	-	152,302	152,302	-	100,108	100,108	-	52,194	52,194
303100 CD AA	-	42,711,656	42,711,656	-	29,159,248	29,159,248	-	13,552,408	13,552,408
CD AN	-	38,296	38,296	-	26,145	26,145	-	12,151	12,151
303110 CD AA	-	4,307,709	4,307,709	-	2,897,796	2,897,796	-	1,409,913	1,409,913
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	68,068,825	68,068,825	-	45,789,899	45,789,899	-	22,278,926	22,278,926
	-	121,686,318	121,686,318	-	82,184,864	82,184,864	-	39,501,454	39,501,454

Allocation Factors

1	303000	65.730%	34.270%
4	303100	68.270%	31.730%
4	303110	67.270%	32.730%
4	303115	67.270%	32.730%

20 21417

1.01-08

1.01-09

AVISTA UTILITY
Accumulated Deferrals
Associated with Accelerated Depreciation

Per GL:

Accounting Period	282900		283000		Total	282900		282900		282900		TOTAL
	CD	AA	CD	AA		CD	AN	ED	AN	GD	OR	
201512	(66,860,311)	-	(66,860,311)	-	(66,860,311)	(625,431)	(443,772,674)	(87,666,131)	(47,945,819)	(48,101,444)	(646,870,365)	
201601	(66,815,814)	-	(66,815,814)	-	(66,815,814)	(629,932)	(448,677,375)	(88,911,701)	(48,101,444)	(48,257,069)	(653,136,265)	
201602	(66,771,317)	-	(66,771,317)	-	(66,771,317)	(634,433)	(453,582,076)	(90,157,271)	(48,412,694)	(48,568,319)	(659,402,165)	
201603	(66,726,820)	-	(66,726,820)	-	(66,726,820)	(638,934)	(458,486,777)	(91,402,841)	(48,412,694)	(48,568,319)	(665,668,065)	
201604	(66,682,323)	-	(66,682,323)	-	(66,682,323)	(643,435)	(463,391,478)	(92,648,411)	(48,568,319)	(48,723,944)	(671,933,965)	
201605	(66,637,826)	-	(66,637,826)	-	(66,637,826)	(647,936)	(468,296,179)	(93,893,981)	(48,723,944)	(48,879,569)	(678,199,865)	
201606	(66,593,329)	-	(66,593,329)	-	(66,593,329)	(652,437)	(472,840,693)	(95,139,551)	(49,035,194)	(49,190,819)	(684,105,578)	
201607	(66,548,832)	-	(66,548,832)	-	(66,548,832)	(656,938)	(477,601,320)	(96,385,121)	(49,315,661)	(49,870,983)	(690,227,404)	
201608	(66,504,335)	-	(66,504,335)	-	(66,504,335)	(661,439)	(482,433,984)	(97,630,691)	(49,815,368)	(49,870,983)	(696,421,267)	
201609	(62,078,790)	-	(62,078,790)	-	(62,078,790)	(665,940)	(486,401,078)	(98,070,091)	(50,126,618)	(50,126,618)	(697,031,266)	
201610	(62,034,293)	-	(62,034,293)	-	(62,034,293)	(670,441)	(491,233,742)	(99,315,661)	(50,126,618)	(50,126,618)	(703,225,129)	
201611	(61,989,796)	-	(61,989,796)	-	(61,989,796)	(674,942)	(496,066,406)	(100,561,231)	(56,284,073)	(56,284,073)	(709,418,992)	
201612	(73,669,372)	-	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(49,266,415)	(49,266,415)	(731,162,120)	
AMA	(65,804,026)	-	(65,804,026)	-	(65,804,026)	(652,437)	(472,695,782)	(94,730,191)	(56,284,073)	(56,284,073)	(683,148,851)	
EOP	(73,669,372)	-	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(56,284,073)	(731,162,120)	

Adjustments:

Accounting Period	282900		283000		Total	282900		282900		282900		TOTAL
	CD	AA	CD	AA		CD	AN	ED	AN	GD	OR	
201512	-	-	-	-	-	-	-	-	-	-	-	-
201601	-	-	-	-	-	-	-	-	-	-	-	-
201602	-	-	-	-	-	-	-	-	-	-	-	-
201603	-	-	-	-	-	-	-	-	-	-	-	-
201604	-	-	-	-	-	-	-	-	-	-	-	-
201605	-	-	-	-	-	-	-	-	-	-	-	-
201606	-	-	-	-	-	-	-	-	-	-	-	-
201607	-	-	-	-	-	-	-	-	-	-	-	-
201608	-	-	-	-	-	-	-	-	-	-	-	-
201609	-	-	-	-	-	-	-	-	-	-	-	-
201610	-	-	-	-	-	-	-	-	-	-	-	-
201611	-	-	-	-	-	-	-	-	-	-	-	-
201612	-	-	-	-	-	-	-	-	-	-	-	-
AMA	-	-	-	-	-	-	-	43,321	-	(43,321)	-	-
EOP	-	-	-	-	-	-	-	1,039,701	-	(1,039,701)	-	-

Revised:

Accounting Period	282900		283000		Total	282900		282900		282900		TOTAL
	CD	AA	CD	AA		CD	AN	ED	AN	GD	OR	
201512	(66,860,311)	-	(66,860,311)	-	(66,860,311)	(625,431)	(443,772,674)	(87,666,131)	(47,945,819)	(48,101,444)	(646,870,365)	
201601	(66,815,814)	-	(66,815,814)	-	(66,815,814)	(629,932)	(448,677,375)	(88,911,701)	(48,101,444)	(48,257,069)	(653,136,265)	
201602	(66,771,317)	-	(66,771,317)	-	(66,771,317)	(634,433)	(453,582,076)	(90,157,271)	(48,412,694)	(48,568,319)	(659,402,165)	
201603	(66,726,820)	-	(66,726,820)	-	(66,726,820)	(638,934)	(458,486,777)	(91,402,841)	(48,412,694)	(48,568,319)	(665,668,065)	
201604	(66,682,323)	-	(66,682,323)	-	(66,682,323)	(643,435)	(463,391,478)	(92,648,411)	(48,568,319)	(48,723,944)	(671,933,965)	
201605	(66,637,826)	-	(66,637,826)	-	(66,637,826)	(647,936)	(468,296,179)	(93,893,981)	(48,723,944)	(48,879,569)	(678,199,865)	
201606	(66,593,329)	-	(66,593,329)	-	(66,593,329)	(652,437)	(472,840,693)	(95,139,551)	(49,035,194)	(49,190,819)	(684,105,578)	
201607	(66,548,832)	-	(66,548,832)	-	(66,548,832)	(656,938)	(477,601,320)	(96,385,121)	(49,315,661)	(49,870,983)	(690,227,404)	
201608	(66,504,335)	-	(66,504,335)	-	(66,504,335)	(661,439)	(482,433,984)	(97,630,691)	(49,815,368)	(49,870,983)	(696,421,267)	
201609	(62,078,790)	-	(62,078,790)	-	(62,078,790)	(665,940)	(486,401,078)	(98,070,091)	(50,126,618)	(50,126,618)	(697,031,266)	
201610	(62,034,293)	-	(62,034,293)	-	(62,034,293)	(670,441)	(491,233,742)	(99,315,661)	(50,126,618)	(50,126,618)	(703,225,129)	
201611	(61,989,796)	-	(61,989,796)	-	(61,989,796)	(674,942)	(496,066,406)	(100,561,231)	(56,284,073)	(56,284,073)	(709,418,992)	
201612	(73,669,372)	-	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(49,266,415)	(49,266,415)	(731,162,120)	
AMA	(65,804,026)	-	(65,804,026)	-	(65,804,026)	(652,437)	(472,695,782)	(94,686,870)	(56,284,073)	(56,284,073)	(683,148,851)	
EOP	(73,669,372)	-	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(56,284,073)	(731,162,120)	

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1.01-10

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2016

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Sep-15			(11,771,232)	381,039
Sep-16			(11,461,802)	392,491
Total	0	0	(23,233,034)	773,531
Average	0	0	(11,616,517)	386,765
Oct-15			(11,745,446)	381,994
Nov-15			(11,719,660)	382,948
Dec-15			(11,693,874)	383,902
Jan-16			(11,668,089)	384,857
Feb-16			(11,642,303)	385,811
Mar-16			(11,616,517)	386,765
Apr-16			(11,590,731)	387,720
May-16			(11,564,945)	388,674
Jun-16			(11,539,159)	389,628
Jul-16			(11,513,374)	390,583
Aug-16			(11,487,588)	391,537
Total	0	0	(139,398,202)	4,641,184
Average of monthly averages	0	0	(11,616,517) ✓	386,765 ✓
	B	C	D	E

02-14-17

1.01-11

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2016

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Sep-15	(144,757)	(4,602,279)	(2,184,189)
Sep-16	(59,207)	(4,092,851)	(0)
Total	(203,964)	(8,695,130)	(2,184,189)
Average	(101,982)	(4,347,565)	(1,092,094)
Oct-15	(138,779)	(4,558,939)	(2,184,189)
Nov-15	(131,833)	(4,516,567)	(2,184,189)
Dec-15	(124,887)	(4,474,195)	(2,184,189)
Jan-16	(117,940)	(4,431,824)	(2,184,189)
Feb-16	(110,994)	(4,389,452)	(2,184,189)
Mar-16	(100,885)	(4,347,081)	(2,184,189)
Apr-16	(93,939)	(4,304,709)	(2,184,189)
May-16	(86,993)	(4,262,337)	(2,184,189)
Jun-16	(80,046)	(4,219,966)	(0)
Jul-16	(73,100)	(4,177,594)	(0)
Aug-16	(66,154)	(4,135,222)	(0)
Total	(1,227,532)	(52,165,451)	(18,565,605)
Average of monthly averages	(102,294) ✓	(4,347,121) ✓	(1,547,134) ✓
	F	H	G

102-14-17

1.01-12

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201512			\$ (11,771,231.83)	-	\$ (11,771,231.83)
201601	\$ (11,771,231.83)	\$ 25,785.83	\$ (11,745,446.00)	-	\$ (11,745,446.00)
201602	\$ (11,745,446.00)	\$ 25,785.83	\$ (11,719,660.17)	-	\$ (11,719,660.17)
201603	\$ (11,719,660.17)	\$ 25,785.83	\$ (11,693,874.34)	-	\$ (11,693,874.34)
201604	\$ (11,693,874.34)	\$ 25,785.83	\$ (11,668,088.51)	-	\$ (11,668,088.51)
201605	\$ (11,668,088.51)	\$ 25,785.83	\$ (11,642,302.68)	-	\$ (11,642,302.68)
201606	\$ (11,642,302.68)	\$ 25,785.83	\$ (11,616,516.85)	-	\$ (11,616,516.85)
201607	\$ (11,616,516.85)	\$ 25,785.83	\$ (11,590,731.02)	-	\$ (11,590,731.02)
201608	\$ (11,590,731.02)	\$ 25,785.83	\$ (11,564,945.19)	-	\$ (11,564,945.19)
201609	\$ (11,564,945.19)	\$ 25,785.83	\$ (11,539,159.36)	-	\$ (11,539,159.36)
201610	\$ (11,539,159.36)	\$ 25,785.83	\$ (11,513,373.53)	-	\$ (11,513,373.53)
201611	\$ (11,513,373.53)	\$ 25,785.83	\$ (11,487,587.70)	-	\$ (11,487,587.70)
201612	\$ (11,487,587.70)	\$ 25,785.83	\$ (11,461,801.87)	-	\$ (11,461,801.87)
		\$ 309,429.96			

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201512			381,039.40	\$ -	\$ 381,039.40
201601	\$ 381,039.40	\$ 954.32	381,993.72	\$ -	\$ 381,993.72
201602	\$ 381,993.72	\$ 954.32	382,948.04	\$ -	\$ 382,948.04
201603	\$ 382,948.04	\$ 954.32	383,902.36	\$ -	\$ 383,902.36
201604	\$ 383,902.36	\$ 954.32	384,856.68	\$ -	\$ 384,856.68
201605	\$ 384,856.68	\$ 954.32	385,811.00	\$ -	\$ 385,811.00
201606	\$ 385,811.00	\$ 954.32	386,765.32	\$ -	\$ 386,765.32
201607	\$ 386,765.32	\$ 954.32	387,719.64	\$ -	\$ 387,719.64
201608	\$ 387,719.64	\$ 954.32	388,673.96	\$ -	\$ 388,673.96
201609	\$ 388,673.96	\$ 954.32	389,628.28	\$ -	\$ 389,628.28
201610	\$ 389,628.28	\$ 954.32	390,582.60	\$ -	\$ 390,582.60
201611	\$ 390,582.60	\$ 954.32	391,536.92	\$ -	\$ 391,536.92
201612	\$ 391,536.92	\$ 954.32	392,491.24	\$ -	\$ 392,491.24
		\$ 11,451.84			

Need to see an

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

1.01-15

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201512				\$ (144,757.19)
201601	\$ (144,757.19)	\$ 5,977.81		\$ (138,779.38)
201602	\$ (138,779.38)	\$ 6,946.38		\$ (131,833.00)
201603	\$ (131,833.00)	\$ 6,946.38		\$ (124,886.62)
201604	\$ (124,886.62)	\$ 6,946.38		\$ (117,940.24)
201605	\$ (117,940.24)	\$ 6,946.38		\$ (110,993.86)
201606	\$ (110,993.86)	\$ 10,108.38		\$ (100,885.48)
201607	\$ (100,885.48)	\$ 6,946.38		\$ (93,939.10)
201608	\$ (93,939.10)	\$ 6,946.38		\$ (86,992.72)
201609	\$ (86,992.72)	\$ 6,946.38		\$ (80,046.34)
201610	\$ (80,046.34)	\$ 6,946.38		\$ (73,099.96)
201611	\$ (73,099.96)	\$ 6,946.38		\$ (66,153.58)
201612	\$ (66,153.58)	\$ 6,946.38		\$ (59,207.20)
		\$ 85,549.99		

1.01-16

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201512			(4,602,278.87)	-	\$ (4,602,278.87)
201601	\$ (4,602,278.87)	\$ 43,340.20	(4,558,938.67)	-	\$ (4,558,938.67)
201602	\$ (4,558,938.67)	\$ 42,371.63	(4,516,567.04)	-	\$ (4,516,567.04)
201603	\$ (4,516,567.04)	\$ 42,371.63	(4,474,195.41)		\$ (4,474,195.41)
201604	\$ (4,474,195.41)	\$ 42,371.63	(4,431,823.78)		\$ (4,431,823.78)
201605	\$ (4,431,823.78)	\$ 42,371.63	(4,389,452.15)		\$ (4,389,452.15)
201606	\$ (4,389,452.15)	\$ 42,371.63	(4,347,080.52)		\$ (4,347,080.52)
201607	\$ (4,347,080.52)	\$ 42,371.63	(4,304,708.89)		\$ (4,304,708.89)
201608	\$ (4,304,708.89)	\$ 42,371.63	(4,262,337.26)		\$ (4,262,337.26)
201609	\$ (4,262,337.26)	\$ 42,371.63	(4,219,965.63)		\$ (4,219,965.63)
201610	\$ (4,219,965.63)	\$ 42,371.63	(4,177,594.00)		\$ (4,177,594.00)
201611	\$ (4,177,594.00)	\$ 42,371.63	(4,135,222.37)		\$ (4,135,222.37)
201612	\$ (4,135,222.37)	\$ 42,371.63	(4,092,850.74)		\$ (4,092,850.74)
		\$ 509,428.13			

702-14-17

1.01-17

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201512			(546,394.76)	(1,637,794.00)	\$ (2,184,188.76)
201601	\$ (546,394.76)	\$ -	(546,394.76)	(1,637,794.00)	\$ (2,184,188.76)
201602	\$ (546,394.76)	\$ -	(546,394.76)	(1,637,794.00)	\$ (2,184,188.76)
201603	\$ (546,394.76)	\$ -	(546,394.76)	(1,637,794.00)	\$ (2,184,188.76)
201604	\$ (546,394.76)	\$ -	(546,394.76)	(1,637,794.00)	\$ (2,184,188.76)
201605	\$ (546,394.76)	\$ -	(546,394.76)	(1,637,794.00)	\$ (2,184,188.76)
201606	\$ (546,394.76)	\$ 546,395.00	0.24	(2,184,189.00)	\$ (2,184,188.76)
201607	\$ 0.24	\$ -	0.24	(2,184,189.00)	\$ (2,184,188.76)
201608	\$ 0.24	\$ (0.24)	(0.00)	(2,184,189.00)	\$ (2,184,189.00)
201609	\$ (0.00)	\$ -	(0.00)	-	\$ (0.00)
201610	\$ (0.00)	\$ -	(0.00)	-	\$ (0.00)
201611	\$ (0.00)	\$ -	(0.00)	-	\$ (0.00)
201612	\$ (0.00)	\$ -	(0.00)	-	\$ (0.00)
		\$ 546,394.76			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,189.00)
	\$ (2,184,189.00)
	\$ (0.00)
	\$ (0.00)
	\$ (0.00)
	\$ (0.00)

1.02-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
		1.02 E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	4 ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	4
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	8 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	12 ✓
25	OPERATING INCOME BEFORE FIT	(12)
	FEDERAL INCOME TAX	
26	Current Accrual	(4)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$8)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

1.02-02

Prep by: _____
 Date: 2/20/2017
 1st Review: _____
 Migr. Review: _____

AVISTA UTILITIES
 DEFERRED DEBITS AND CREDITS ADJUSTMENT
 TWELVE MONTHS ENDED DECEMBER 31, 2016

Description	APL Reference	Rate Base		UE-110876 Treatment	Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results			
Colstrip 3 AFUDC Elimination Reallocation	2	(504,357)	(504,357)	Test Year	Steam Deprec	E-DDC-6
Colstrip Common AFUDC	2	174,586	174,586	Test Year	406100	E-DDC-7
Kettle Falls Disallowance	3	(202,251)	(202,278)	27	407403	E-DDC-9
Settlement Exchange Power	4	6,363,755	6,363,755	Rate Year	405930	E-DDC-11
CDA Lake Settlement	5	436,706	436,705	1	407382	E-DDC-13
CDA/SRR CDR Fund	6	48,871	48,871	Rate Year	407324	E-DDC-15
Spokane River Deferral	7	209,399	209,416	(17)	407322	E-DDC-17
SRR PM&E Deferral	8	132,965	132,941	24	537000	E-DDC-19
Montana Riverbed Settlement	9	219,890	219,549	341	540100	E-DDC-21
Customer Advances	10	(592,409)	(592,425)	16	905000	E-DDC-27
Customer Deposits	11	(1,720,301)	(1,720,323)	22	905000	E-DDC-29
Sub-Total Deferred Debits and Credits		4,566,854	4,566,440	414		
Working Capital	12	65,480,278		3,823		
E-APL-12A Check total		70,046,718		8,429		
Rate Base Balances per Results are shown on Worksheet Ref. E-DDC-2						
P/T Amortization Expenses per Results are shown on Worksheet Ref. E-DDC-3						

Normalized Expense	Expense Per Results	Adjustment
(141,072)	(141,072)	-
31,743	31,743	-
(135,060)	(134,592)	(468)
2,450,031	2,450,031	-
152,118	152,118	-
11,065	11,065	-
72,940	72,939	1
46,316	46,316	-
3,660,463	3,656,640	3,823
8,429	-	8,429
6,156,973	6,145,188	11,785

Normalized Expense	Expense Per Results	Adjustment
3,823	3,823	-
8,429	8,429	-
12,252	12,252	-
35%	(4,288)	-
35%	(4,288)	-
(4,288)	(4,288)	(4,288)

No FIT on Colstrip AFUDC Elim Reallocation
 Customer Accounting
 Gen O&M Adjustment
 Total Expense Adjustment 12,252
 FIT Expense 35%
 Adjust FIT 35%
 Total Tax Expense Adjustment (4,288) Eliminates FIT on Colstrip AFUDC Reallocation

**AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2016**

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>		<u>WASHINGTON</u>	<u>WASHINGTON</u>	<u>WASHINGTON</u>
Annual Depreciation		-141,072 ✓	0	0
Dec	2015	-574,893	-7,197,715	6,622,822
Dec	2016	-433,821	-7,197,715	6,763,894
		<u>-1,008,714</u>	<u>-14,395,430</u>	<u>13,386,716</u>
		÷ 2	÷ 2	÷ 2
Average of beginning and ending months		-504,357	-7,197,715	6,693,358
Jan	2016	-563,137	-7,197,715	6,634,578
Feb	2016	-551,381	-7,197,715	6,646,334
Mar	2016	-539,625	-7,197,715	6,658,090
Apr	2016	-527,869	-7,197,715	6,669,846
May	2016	-516,113	-7,197,715	6,681,602
Jun	2016	-504,357	-7,197,715	6,693,358
Jul	2016	-492,601	-7,197,715	6,705,114
Aug	2016	-480,845	-7,197,715	6,716,870
Sep	2016	-469,089	-7,197,715	6,728,626
Oct	2016	-457,333	-7,197,715	6,740,382
Nov	2016	-445,577	-7,197,715	6,752,138
		<u>-6,052,284</u>	<u>-86,372,580</u>	<u>80,320,296</u>
		÷ 12	÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		-504,357 ✓	-7,197,715	6,693,358

1.02-04

AVISTA UTILITIES											
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION											
TWELVE MONTHS ENDED December 31, 2016											
	ACTUAL			ALLOCATED			REALLOCATION			ACCUM. AMORT	
	SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO	
PLANT IN SERVICE ADJ											
Actual AFUDC (1)	(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,679,965)	(7,653,771)	(7,197,715)	7,197,715			
	100.00%	97.96%	2.04%	100.00%	65.73%	34.27%					
CURRENT DEPRECIATION ADJ											
Depreciation Exp Reallocation											
Period 1/14/16-12/14/16	(437,748)	(428,808)	(8,940)	(437,748)	(287,736)	(150,012)	-141,072	141,072			
ACCUM DEPRECIATION ADJ											
12/14/2015	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,622,822)	6,622,692	
1/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,634,578)	6,634,448	
2/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,646,334)	6,646,204	
3/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,658,090)	6,657,960	
4/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,669,846)	6,669,716	
5/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,681,602)	6,681,472	
6/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,693,358)	6,693,228	
7/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,705,114)	6,704,984	
8/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,716,870)	6,716,740	
9/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,728,626)	6,728,496	
10/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,740,382)	6,740,252	
11/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,752,138)	6,752,008	
12/14/2016	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,978)	(12,501)	11,756	(6,763,894)	6,763,764	
		(20,877,963)	(20,451,618)	(426,345)	(20,877,833)	(13,722,992)	(7,154,841)	6,728,496			
(1)	CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.										

Prep by: SK 1st Review: JMA
 Date: 2/14/2017 Mgr. Review:

**AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2016**

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON (acct 186100 / 111100 WA)	WASHINGTON (acct 186100 WA)	WASHINGTON (acct 111100 WA)
Annual Amortization		31,743 ✓		31,743
Dec	2015	190,457	1,110,999	-920,542
Dec	2016	158,715	1,110,999	-952,284
		<u>349,172</u>	<u>2,221,998</u>	<u>-1,872,826</u>
		÷ 2	÷ 2	÷ 2
Average of beginning and ending months		174,586	1,110,999	-936,413
Jan	2016	187,812	1,110,999	-923,187
Feb	2016	185,167	1,110,999	-925,832
Mar	2016	182,522	1,110,999	-928,477
Apr	2016	179,877	1,110,999	-931,122
May	2016	177,231	1,110,999	-933,768
Jun	2016	174,586	1,110,999	-936,413
Jul	2016	171,941	1,110,999	-939,058
Aug	2016	169,296	1,110,999	-941,703
Sep	2016	166,650	1,110,999	-944,349
Oct	2016	164,005	1,110,999	-946,994
Nov	2016	161,360	1,110,999	-949,639
		<u>2,095,033</u>	<u>13,331,988</u>	<u>-11,236,955</u>
		÷ 12	÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		174,586 ✓	1,110,999	-936,413

Source: General Ledger, see attached

Prep by: JA 1st Review: _____
Date: 2/14/2017 Mgr. Review: Jma

GL Account Balance Ferc Account : '111100', Accounting Period : '201512 - 201612'

Ferc Acct:186100		Service:ED	Jurisdiction:WA		
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED					
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201512	1,110,999.00	0.00	1,110,999.00		
201601	1,110,999.00	0.00	1,110,999.00		
201602	1,110,999.00	0.00	1,110,999.00		
201603	1,110,999.00	0.00	1,110,999.00		
201604	1,110,999.00	0.00	1,110,999.00		
201605	1,110,999.00	0.00	1,110,999.00		
201606	1,110,999.00	0.00	1,110,999.00		
201607	1,110,999.00	0.00	1,110,999.00		
201608	1,110,999.00	0.00	1,110,999.00		
201609	1,110,999.00	0.00	1,110,999.00		
201610	1,110,999.00	0.00	1,110,999.00		
201611	1,110,999.00	0.00	1,110,999.00		
201612	1,110,999.00	0.00	1,110,999.00		
			Sum: 0.00		

GL Account Balance Ferc Account : '111100', Accounting Period : '201512 - 201612'

Ferc Acct:111100		Service:ED	Jurisdiction:WA		
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON					
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201512	-917,896.27	-2,645.24	-920,541.51		
201601	-920,541.51	-2,645.24	-923,186.75		
201602	-923,186.75	-2,645.24	-925,831.99		
201603	-925,831.99	-2,645.24	-928,477.23		
201604	-928,477.23	-2,645.24	-931,122.47		
201605	-931,122.47	-2,645.24	-933,767.71		
201606	-933,767.71	-2,645.24	-936,412.95		
201607	-936,412.95	-2,645.24	-939,058.19		
201608	-939,058.19	-2,645.24	-941,703.43		
201609	-941,703.43	-2,645.24	-944,348.67		
201610	-944,348.67	-2,645.24	-946,993.91		
201611	-946,993.91	-2,645.24	-949,639.15		
201612	-949,639.15	-2,645.24	-952,284.39		
			-34,388.12		

GL Account Balance Ferc Account : '111100', Accounting Period : '201512 - 201612'

Ferc Acct:186100		Service:ED	Jurisdiction:ID		
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED					
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201512	2,355,642.00	0.00	2,355,642.00		
201601	2,355,642.00	0.00	2,355,642.00		
201602	2,355,642.00	0.00	2,355,642.00		
201603	2,355,642.00	0.00	2,355,642.00		
201604	2,355,642.00	0.00	2,355,642.00		
201605	2,355,642.00	0.00	2,355,642.00		
201606	2,355,642.00	0.00	2,355,642.00		
201607	2,355,642.00	0.00	2,355,642.00		
201608	2,355,642.00	0.00	2,355,642.00		
201609	2,355,642.00	0.00	2,355,642.00		
201610	2,355,642.00	0.00	2,355,642.00		
201611	2,355,642.00	0.00	2,355,642.00		
201612	2,355,642.00	0.00	2,355,642.00		
			Sum: 0.00		

GL Account Balance Ferc Account : '111100', Accounting Period : '201512 - 201612'

Ferc Acct:111100		Service:ED	Jurisdiction:ID		
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON					
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201512	-1,946,209.09	-5,608.67	-1,951,817.76		
201601	-1,951,817.76	-5,608.67	-1,957,426.43		
201602	-1,957,426.43	-5,608.67	-1,963,035.10		
201603	-1,963,035.10	-5,608.67	-1,968,643.77		
201604	-1,968,643.77	-5,608.67	-1,974,252.44		
201605	-1,974,252.44	-5,608.67	-1,979,861.11		
201606	-1,979,861.11	-5,608.67	-1,985,469.78		
201607	-1,985,469.78	-5,608.67	-1,991,078.45		
201608	-1,991,078.45	-5,608.67	-1,996,687.12		
201609	-1,996,687.12	-5,608.67	-2,002,295.79		
201607	-2,002,295.79	-5,608.67	-2,007,904.46		
201608	-2,007,904.46	-5,608.67	-2,013,513.13		
201609	-2,013,513.13	-5,608.67	-2,019,121.80		
			-72,912.71		

Prep by: *JA*

1st Review: *JA*

Date: 2/14/2017

Mgr. Review: *JA*

1.02-06

AVISTA UTILITIES

**Kettle Falls
Reserve Balance and Amortization
State of Washington
December 1986 - December 2018**

		Washington - Annual Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
29	Dec 2015	(491,957)	(163,992)	(4,755,768)	(86,748)	28,932
30	Dec 2016	(327,965)	(163,992)	(4,919,760)	(57,816)	28,932
31	Dec 2017	(163,973)	(163,992)	(5,083,752)	(28,884)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

		Washington - Test Year Monthly Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec/15	(491,957)	(13,666)	(4,755,768)	(86,748)	2,411
	Jan/16	(478,291)	(13,666)	(4,769,434)	(84,337)	2,411
	Feb/16	(464,625)	(13,666)	(4,783,100)	(81,926)	2,411
	Mar/16	(450,959)	(13,666)	(4,796,766)	(79,515)	2,411
	Apr/16	(437,293)	(13,666)	(4,810,432)	(77,104)	2,411
	May/16	(423,627)	(13,666)	(4,824,098)	(74,693)	2,411
	Jun/16	(409,961)	(13,666)	(4,837,764)	(72,282)	2,411
	Jul/16	(396,295)	(13,666)	(4,851,430)	(69,871)	2,411
	Aug/16	(382,629)	(13,666)	(4,865,096)	(67,460)	2,411
	Sep/16	(368,963)	(13,666)	(4,878,762)	(65,049)	2,411
	Oct/16	(355,297)	(13,666)	(4,892,428)	(62,638)	2,411
	Nov/16	(341,631)	(13,666)	(4,906,094)	(60,227)	2,411
	Dec/16	(327,965)	(13,666)	(4,919,760)	(57,816)	2,411

Test Period Amortization
Amortization per ROO
Adjustment

$-\$163,992 + (\$2,411 \times 12) =$ (\$135,060)
(\$134,592) ✓
(\$468) ✓

Prep by: JK
Mgr. Review: JMA

1.02-08

Adjustment No. 1.02

Workpaper Ref. E-DDC-9

AVISTA UTILITIES

	Disallowance	Cumulative Amortization	Accumulated Depreciation	Combined Accum Depr And Amort
Dec-15	\$5,247,725	\$4,755,768	\$86,748	4,842,516
Dec-16	5,247,725	\$4,919,760	\$57,816	4,977,576
Total	\$10,495,450	\$9,675,528	\$144,564	\$9,820,092
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2
Average	\$5,247,725	\$4,837,764	\$72,282	\$4,910,046
Jan/16	5,247,725	4,769,434	84,337	4,853,771
Feb/16	5,247,725	4,783,100	81,926	4,865,026
Mar/16	5,247,725	4,796,766	79,515	4,876,281
Apr/16	5,247,725	4,810,432	77,104	4,887,536
May/16	5,247,725	4,824,098	74,693	4,898,791
Jun/16	5,247,725	4,837,764	72,282	4,910,046
Jul/16	5,247,725	4,851,430	69,871	4,921,301
Aug/16	5,247,725	4,865,096	67,460	4,932,556
Sep/16	5,247,725	4,878,762	65,049	4,943,811
Oct/16	5,247,725	4,892,428	62,638	4,955,066
Nov/16	5,247,725	4,906,094	60,227	4,966,321
Total	\$62,972,700	\$58,053,168	\$867,384	\$58,920,552
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages	\$5,247,725	\$4,837,764	\$72,282	\$4,910,046

Rate Base Adjustment	
Disallowance	(5,247,725)
Accum Depr & Amort	4,910,046
Elim ADFIT on Disallowed Plt	135,428
Net Rate Base Adjustment	(\$202,251)

Prep by: dx
 Mgr. Review: ma

AVISTA UTILITIES
Deferred FIT Associated with the
Kettle Falls Disallowance
State of Washington
1983 - 2018

Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		

1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2015 (\$163,442)
 Deferred Tax Balance at December 31, 2016 (\$107,414)
(\$270,856) (\$135,428) AMA

Prep by: Jo 1st Review: _____
 Date: 2/14/2017 Mgr. Review: Jma

1.02-10

Adjustment No. 1.02

Workpaper Ref. E-DDC-11

Avista Corporation
Settlement Exchange Power (WNP3) Adjustment - Washington
12 Months Ended 12/31/2016

	<u>Annual</u>	
Normal amortization	-\$2,450,030.76	
Amount recorded for 12ME 12/31/2016	-2,450,030.76	✓
Adjustment	<u>\$ -</u>	
Normal deferred FIT expense	\$440,304	
Amount recorded for 12ME 09/30/2015	440,304	
Adjustment	<u>\$ -</u>	
RATE BASE		
Production	\$79,626,000	
Accum. amort. (AMA 2016)	-71,867,962	✓
Deferred FIT (AMA 2016)	<u>-1,394,283</u>	✓
Total Rate Year Rate Base	<u>\$6,363,755</u>	✓

Ferc Acct: 124900	Service: ED	Jurisdiction: WA	
Ferc Acct Desc: OTHER INVEST: WNP3 EXCHANGE POW			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	79,626,000.00	0.00	79,626,000.00
201502	79,626,000.00	0.00	79,626,000.00
201503	79,626,000.00	0.00	79,626,000.00
201504	79,626,000.00	0.00	79,626,000.00
201505	79,626,000.00	0.00	79,626,000.00
201506	79,626,000.00	0.00	79,626,000.00
201507	79,626,000.00	0.00	79,626,000.00
201508	79,626,000.00	0.00	79,626,000.00
201509	79,626,000.00	0.00	79,626,000.00
201510	79,626,000.00	0.00	79,626,000.00
201511	79,626,000.00	0.00	79,626,000.00
201512	79,626,000.00	0.00	79,626,000.00
		0.00	

TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

Ferc Acct: 124930	Service: ED	Jurisdiction: WA	
Ferc Acct Desc: OTHER INVEST-AMT WNP3 EXCHANGE			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-68,192,915.60	-204,169.23	-68,397,084.83
201502	-68,397,084.83	-204,169.23	-68,601,254.06
201503	-68,601,254.06	-204,169.23	-68,805,423.29
201504	-68,805,423.29	-204,169.23	-69,009,592.52
201505	-69,009,592.52	-204,169.23	-69,213,761.75
201506	-69,213,761.75	-204,169.23	-69,417,930.98
201507	-69,417,930.98	-204,169.23	-69,622,100.21
201508	-69,622,100.21	-204,169.23	-69,826,269.44
201509	-69,826,269.44	-204,169.23	-70,030,438.67
201510	-70,030,438.67	-204,169.23	-70,234,607.90
201511	-70,234,607.90	-204,169.23	-70,438,777.13
201512	-70,438,777.13	-204,169.23	-70,642,946.36
		-2,450,030.76	

TOTAL	(143,735,923)
Divide by 2	+2
Beg/End Mo Avg	(71,867,962)
TOTAL	(862,415,541)
Divide by 12	+12
Ave Monthly Average	(71,867,962)

Ferc Acct: 283120	Service: ED	Jurisdiction: WA	
Ferc Acct Desc: ADFIT WNP3			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201501	-2,054,739.00	36,692.00	-2,018,047.00
201502	-2,018,047.00	36,692.00	-1,981,355.00
201503	-1,981,355.00	36,692.00	-1,944,663.00
201504	-1,944,663.00	36,692.00	-1,907,971.00
201505	-1,907,971.00	36,692.00	-1,871,279.00
201506	-1,871,279.00	36,692.00	-1,834,587.00
201507	-1,834,587.00	36,692.00	-1,797,895.00
201508	-1,797,895.00	36,692.00	-1,761,203.00
201509	-1,761,203.00	36,692.00	-1,724,511.00
201510	-1,724,511.00	36,692.00	-1,687,819.00
201511	-1,687,819.00	36,692.00	-1,651,127.00
201512	-1,651,127.00	36,692.00	-1,614,435.00
		440,304.00	

TOTAL	(2,788,566)
Divide by 2	+2
Beg/End Mo Avg	(1,394,283)
TOTAL	(16,731,396)
Divide by 12	+12
Ave Monthly Average	(1,394,283)

1.02-11

Prep by: *js* 1st Review: *js*
 Date: 2/14/2017 Mgr. Review: *js*

1.02 -12
Adjustment No. 1.02

Workpaper Ref. E-DDC-13

Avista Utilites
Couer d' Alene Tribe Settlement - Past Sorage Deferrals
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2015	1,553,548 ✓	(805,633) ✓	(261,770) ✓
Dec	2016	1,553,548	(957,751) ✓	(208,529) ✓
TOTAL		3,107,095	(1,763,384)	(470,299)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		1,553,548	(881,692)	(235,149)
Jan	2016	1,553,548	(818,310)	(257,333)
Feb	2016	1,553,548	(830,986)	(252,896)
Mar	2016	1,553,548	(843,663)	(248,460)
Apr	2016	1,553,548	(856,339)	(244,023)
May	2016	1,553,548	(869,016)	(239,586)
Jun	2016	1,553,548	(881,692)	(235,149)
Jul	2016	1,553,548	(894,369)	(230,713)
Aug	2016	1,553,548	(907,045)	(226,276)
Sep	2016	1,553,548	(919,722)	(221,839)
Oct	2016	1,553,548	(932,398)	(217,402)
Nov	2016	1,553,548	(945,075)	(212,965)
TOTAL		18,642,570	(10,580,306)	(2,821,792)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		1,553,548	(881,692)	(235,149)
Total AMA Rate Base			\$436,706 ✓	

Prep by: AS 1st Review: _____
Date: 2/14/2017 Mgr. Review: Jma

REGULATORY ASSET									
WA	Total	1/2010	120	Regulatory Asset -	DFIT -	ADFIT -	ADFIT -	ADFIT -	ADFIT -
Date	Regulatory Asset - Beginning Balance	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Ending Balance	Operating Expense (Benefit)	Monthly Entry	Balance	Balance	Balance
DR (CR)	182382 ED WA	407382 ED WA	182382 ED WA	186382 ED ID	410700 ED ID	283382 ED ID	283382 ED ID	283382 ED ID	283382 ED ID
12/1/2009	1,553,547.51			1,553,547.51				(543,741.63)	
12/31/2009	1,553,547.51			1,553,547.51				(543,741.63)	
9/30/2014	950,738.71	12,676.52	(12,676.52)	938,062.19	(4,436.78)	4,436.78	4,436.78	(328,321.77)	
10/31/2014	938,062.19	12,676.52	(12,676.52)	925,385.68	(4,436.78)	4,436.78	4,436.78	(323,884.99)	
11/30/2014	925,385.68	12,676.52	(12,676.52)	912,709.16	(4,436.78)	4,436.78	4,436.78	(319,448.21)	
12/31/2014	912,709.16	12,676.52	(12,676.52)	900,032.65	(4,436.78)	4,436.78	4,436.78	(315,011.43)	
1/31/2015	900,032.65	12,676.52	(12,676.52)	887,356.13	(4,436.78)	4,436.78	4,436.78	(310,574.65)	
2/28/2015	887,356.13	12,676.52	(12,676.52)	874,679.61	(4,436.78)	4,436.78	4,436.78	(306,137.86)	
3/31/2015	874,679.61	12,676.52	(12,676.52)	862,003.10	(4,436.78)	4,436.78	4,436.78	(301,701.08)	
4/30/2015	862,003.10	12,676.52	(12,676.52)	849,326.58	(4,436.78)	4,436.78	4,436.78	(297,264.30)	
5/31/2015	849,326.58	12,676.52	(12,676.52)	836,650.07	(4,436.78)	4,436.78	4,436.78	(292,827.52)	
6/30/2015	836,650.07	12,676.52	(12,676.52)	823,973.55	(4,436.78)	4,436.78	4,436.78	(288,390.74)	
7/31/2015	823,973.55	12,676.52	(12,676.52)	811,297.03	(4,436.78)	4,436.78	4,436.78	(283,953.96)	
8/31/2015	811,297.03	12,676.52	(12,676.52)	798,620.52	(4,436.78)	4,436.78	4,436.78	(279,517.18)	
9/30/2015	798,620.52	12,676.52	(12,676.52)	785,944.00	(4,436.78)	4,436.78	4,436.78	(275,080.40)	
10/31/2015	785,944.00	12,676.52	(12,676.52)	773,267.48	(4,436.78)	4,436.78	4,436.78	(270,643.62)	
11/30/2015	773,267.48	12,676.52	(12,676.52)	760,590.97	(4,436.78)	4,436.78	4,436.78	(266,206.84)	
12/31/2015	760,590.97	12,676.52	(12,676.52)	747,914.45	(4,436.78)	4,436.78	4,436.78	(261,770.06)	
1/31/2016	747,914.45	12,676.52	(12,676.52)	735,237.94	(4,436.78)	4,436.78	4,436.78	(257,333.28)	
2/29/2016	735,237.94	12,676.52	(12,676.52)	722,561.42	(4,436.78)	4,436.78	4,436.78	(252,896.50)	
3/31/2016	722,561.42	12,676.52	(12,676.52)	709,884.90	(4,436.78)	4,436.78	4,436.78	(248,459.72)	
4/30/2016	709,884.90	12,676.52	(12,676.52)	697,208.39	(4,436.78)	4,436.78	4,436.78	(244,022.94)	
5/31/2016	697,208.39	12,676.52	(12,676.52)	684,531.87	(4,436.78)	4,436.78	4,436.78	(239,586.16)	
6/30/2016	684,531.87	12,676.52	(12,676.52)	671,855.36	(4,436.78)	4,436.78	4,436.78	(235,149.37)	
7/31/2016	671,855.36	12,676.52	(12,676.52)	659,178.84	(4,436.78)	4,436.78	4,436.78	(230,712.59)	
8/31/2016	659,178.84	12,676.52	(12,676.52)	646,502.32	(4,436.78)	4,436.78	4,436.78	(226,275.81)	
9/30/2016	646,502.32	12,676.52	(12,676.52)	633,825.81	(4,436.78)	4,436.78	4,436.78	(221,839.03)	
10/31/2016	633,825.81	12,676.52	(12,676.52)	621,149.29	(4,436.78)	4,436.78	4,436.78	(217,402.25)	
11/30/2016	621,149.29	12,676.52	(12,676.52)	608,472.77	(4,436.78)	4,436.78	4,436.78	(212,965.47)	
12/31/2016	608,472.77	12,676.52	(12,676.52)	595,796.26	(4,436.78)	4,436.78	4,436.78	(208,528.69)	
1/31/2017	595,796.26	12,676.52	(12,676.52)	583,119.74	(4,436.78)	4,436.78	4,436.78	(204,091.91)	
2/28/2017	583,119.74	12,676.52	(12,676.52)	570,443.23	(4,436.78)	4,436.78	4,436.78	(199,655.13)	
3/31/2017	570,443.23	12,676.52	(12,676.52)	557,766.71	(4,436.78)	4,436.78	4,436.78	(195,218.35)	
4/30/2017	557,766.71	12,676.52	(12,676.52)	545,090.19	(4,436.78)	4,436.78	4,436.78	(190,781.57)	
5/31/2017	545,090.19	12,676.52	(12,676.52)	532,413.68	(4,436.78)	4,436.78	4,436.78	(186,344.79)	
6/30/2017	532,413.68	12,676.52	(12,676.52)	519,737.16	(4,436.78)	4,436.78	4,436.78	(181,908.01)	
7/31/2017	519,737.16	12,676.52	(12,676.52)	507,060.65	(4,436.78)	4,436.78	4,436.78	(177,471.23)	
8/31/2017	507,060.65	12,676.52	(12,676.52)	494,384.13	(4,436.78)	4,436.78	4,436.78	(173,034.45)	
9/30/2017	494,384.13	12,676.52	(12,676.52)	481,707.61	(4,436.78)	4,436.78	4,436.78	(168,597.66)	
10/31/2017	481,707.61	12,676.52	(12,676.52)	469,031.10	(4,436.78)	4,436.78	4,436.78	(164,160.88)	
11/30/2017	469,031.10	12,676.52	(12,676.52)	456,354.58	(4,436.78)	4,436.78	4,436.78	(159,724.10)	

Prep by: *[Signature]* 1st Review: *[Signature]*
 Date: 2/14/2017 Mgr. Review: *[Signature]*

WA Date	1/2010		120		REGULATORY ASSET		ADFIT - Monthly Entry	ADFIT - Balance
	Total Regulatory Asset - Beginning Balance	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)		
12/31/2017	456,354.58	12,676.52	(12,676.52)	(1,109,869.45)	443,678.06	(4,436.78)	4,436.78	(155,287.32)
1/31/2018	443,678.06	12,676.52	(12,676.52)	(1,122,545.96)	431,001.55	(4,436.78)	4,436.78	(150,850.54)
2/28/2018	431,001.55	12,676.52	(12,676.52)	(1,135,222.48)	418,325.03	(4,436.78)	4,436.78	(146,413.76)
3/31/2018	418,325.03	12,676.52	(12,676.52)	(1,147,898.99)	405,648.52	(4,436.78)	4,436.78	(141,976.98)
4/30/2018	405,648.52	12,676.52	(12,676.52)	(1,160,575.51)	392,972.00	(4,436.78)	4,436.78	(137,540.20)
5/31/2018	392,972.00	12,676.52	(12,676.52)	(1,173,252.03)	380,295.48	(4,436.78)	4,436.78	(133,103.42)
6/30/2018	380,295.48	12,676.52	(12,676.52)	(1,185,928.54)	367,618.97	(4,436.78)	4,436.78	(128,666.64)
7/31/2018	367,618.97	12,676.52	(12,676.52)	(1,198,605.06)	354,942.45	(4,436.78)	4,436.78	(124,229.86)
8/31/2018	354,942.45	12,676.52	(12,676.52)	(1,211,281.57)	342,265.94	(4,436.78)	4,436.78	(119,793.08)
9/30/2018	342,265.94	12,676.52	(12,676.52)	(1,223,958.09)	329,589.42	(4,436.78)	4,436.78	(115,356.30)
10/31/2018	329,589.42	12,676.52	(12,676.52)	(1,236,634.61)	316,912.90	(4,436.78)	4,436.78	(110,919.52)
11/30/2018	316,912.90	12,676.52	(12,676.52)	(1,249,311.12)	304,236.39	(4,436.78)	4,436.78	(106,482.74)
12/31/2018	304,236.39	12,676.52	(12,676.52)	(1,261,987.64)	291,559.87	(4,436.78)	4,436.78	(102,045.95)
1/31/2019	291,559.87	12,676.52	(12,676.52)	(1,274,664.15)	278,883.36	(4,436.78)	4,436.78	(97,609.17)
2/28/2019	278,883.36	12,676.52	(12,676.52)	(1,287,340.67)	266,206.84	(4,436.78)	4,436.78	(93,172.39)
3/31/2019	266,206.84	12,676.52	(12,676.52)	(1,300,017.19)	253,530.32	(4,436.78)	4,436.78	(88,735.61)
4/30/2019	253,530.32	12,676.52	(12,676.52)	(1,312,693.70)	240,853.81	(4,436.78)	4,436.78	(84,298.83)
5/31/2019	240,853.81	12,676.52	(12,676.52)	(1,325,370.22)	228,177.29	(4,436.78)	4,436.78	(79,862.05)
6/30/2019	228,177.29	12,676.52	(12,676.52)	(1,338,046.74)	215,500.77	(4,436.78)	4,436.78	(75,425.27)
7/31/2019	215,500.77	12,676.52	(12,676.52)	(1,350,723.25)	202,824.26	(4,436.78)	4,436.78	(70,988.49)
8/31/2019	202,824.26	12,676.52	(12,676.52)	(1,363,399.77)	190,147.74	(4,436.78)	4,436.78	(66,551.71)
9/30/2019	190,147.74	12,676.52	(12,676.52)	(1,376,076.28)	177,471.23	(4,436.78)	4,436.78	(62,114.93)
10/31/2019	177,471.23	12,676.52	(12,676.52)	(1,388,752.80)	164,794.71	(4,436.78)	4,436.78	(57,678.15)
11/30/2019	164,794.71	12,676.52	(12,676.52)	(1,401,429.32)	152,118.19	(4,436.78)	4,436.78	(53,241.37)
12/31/2019	152,118.19	12,676.52	(12,676.52)	(1,414,105.83)	139,441.68	(4,436.78)	4,436.78	(48,804.59)
1/31/2020	139,441.68	12,676.52	(12,676.52)	(1,426,782.35)	126,765.16	(4,436.78)	4,436.78	(44,367.81)
2/29/2020	126,765.16	12,676.52	(12,676.52)	(1,439,458.86)	114,088.65	(4,436.78)	4,436.78	(39,931.03)
3/31/2020	114,088.65	12,676.52	(12,676.52)	(1,452,135.38)	101,412.13	(4,436.78)	4,436.78	(35,494.25)
4/30/2020	101,412.13	12,676.52	(12,676.52)	(1,464,811.90)	88,735.61	(4,436.78)	4,436.78	(31,057.46)
5/31/2020	88,735.61	12,676.52	(12,676.52)	(1,477,488.41)	76,059.10	(4,436.78)	4,436.78	(26,620.68)
6/30/2020	76,059.10	12,676.52	(12,676.52)	(1,490,164.93)	63,382.58	(4,436.78)	4,436.78	(22,183.90)
7/31/2020	63,382.58	12,676.52	(12,676.52)	(1,502,841.45)	50,706.06	(4,436.78)	4,436.78	(17,747.12)
8/31/2020	50,706.06	12,676.52	(12,676.52)	(1,515,517.96)	38,029.55	(4,436.78)	4,436.78	(13,310.34)
9/30/2020	38,029.55	12,676.52	(12,676.52)	(1,528,194.48)	25,353.03	(4,436.78)	4,436.78	(8,873.56)
10/31/2020	25,353.03	12,676.52	(12,676.52)	(1,540,870.99)	12,676.52	(4,436.78)	4,436.78	(4,436.78)
11/30/2020	12,676.52	12,676.52	(12,676.52)	(1,553,547.51)	0.00	(4,436.78)	4,436.78	0.00
		1,553,547.51	(1,553,547.51)			(543,741.63)	543,741.63	

expired 1/2020

Prep by: *js* 1st Review: *js*
Date: 2/14/2017 Mgr. Review: *js*

Avista Utilities
Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2015	112,735	(58,332) ✓	0
Dec	2016	112,735	(69,397) ✓	0
TOTAL		225,470	(127,728)	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		112,735	(63,864)	0
Jan	2016	112,735	(59,254)	0
Feb	2016	112,735	(60,176)	0
Mar	2016	112,735	(61,098)	0
Apr	2016	112,735	(62,020)	0
May	2016	112,735	(62,942)	0
Jun	2016	112,735	(63,864)	0
Jul	2016	112,735	(64,786)	0
Aug	2016	112,735	(65,708)	0
Sep	2016	112,735	(66,630)	0
Oct	2016	112,735	(67,553)	0
Nov	2016	112,735	(68,475)	0
TOTAL		1,352,820	(766,371)	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		112,735	(63,864)	0
Total AMA Rate Base			\$48,871 ✓	

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: JA 1st Review: _____
Date: 2/14/2017 Mgr. Review: JMA

Adjustment no. 1.02

Worksheet Ref. E-DDC-16

1.02-16

REGULATORY ASSET													
2009 P/T ratio	64.42%	Total	595	120	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
WA Date	407424 ED WA	407324 ED WA	419324 ED WA	419324 ED WA	419324 ED WA	182324 ED WA	182324 ED WA	182324 ED WA	182324 ED WA	419100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA
DR (CR)													
10/31/2009	(10,736.67)			10,736.67	(26,841.67)		37,578.34		37,578.34				
9/30/2015		922.09				(922.09)	(55,565.42)		57,169.60				
10/31/2015		922.09				(922.09)	(56,487.51)		56,247.51				
11/30/2015		922.09				(922.09)	(57,409.60)		55,325.42				
12/31/2015		922.09				(922.09)	(58,331.69)		54,403.33				
1/31/2016		922.09				(922.09)	(59,253.78)		53,481.24				
2/29/2016		922.09				(922.09)	(60,175.87)		52,559.15				
3/31/2016		922.09				(922.09)	(61,097.96)		51,637.06				
4/30/2016		922.09				(922.09)	(62,020.05)		50,714.97				
5/31/2016		922.09				(922.09)	(62,942.14)		49,792.88				
6/30/2016		922.09				(922.09)	(63,864.23)		48,870.79				
7/31/2016		922.09				(922.09)	(64,786.32)		47,948.70				
8/31/2016		922.09				(922.09)	(65,708.41)		47,026.61				
9/30/2016		922.09				(922.09)	(66,630.50)		46,104.52				
10/31/2016		922.09				(922.09)	(67,552.59)		45,182.43				
11/30/2016		922.09				(922.09)	(68,474.68)		44,260.34				
12/31/2016		922.09				(922.09)	(69,396.77)		43,338.25				
1/30/2020		922.09				(922.09)	(112,735.02)		0.00				
	(92,210.01)	112,735.02			(80,525.01)		0.00						
Test Period Expense			11,065.08										

Prep by: JAS 1st Review: JMA
 Date: 2/14/2017 Mgr. Review: JMA

Avista Utilites
Spokane River Relicensing - Capital Costs Deferrals
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2015	743,189 ✓	(384,566) ✓	(125,518) ✓
Dec	2016	743,189	(457,506) ✓	(99,989) ✓
TOTAL		1,486,377	(842,072)	(225,507)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		743,189	(421,036)	(112,754)
Jan	2016	743,189	(390,644)	(123,391)
Feb	2016	743,189	(396,722)	(121,263)
Mar	2016	743,189	(402,801)	(119,136)
Apr	2016	743,189	(408,879)	(117,008)
May	2016	743,189	(414,957)	(114,881)
Jun	2016	743,189	(421,036)	(112,754)
Jul	2016	743,189	(427,114)	(110,626)
Aug	2016	743,189	(433,192)	(108,499)
Sep	2016	743,189	(439,271)	(106,371)
Oct	2016	743,189	(445,349)	(104,244)
Nov	2016	743,189	(451,428)	(102,116)
TOTAL		8,918,264	(5,052,429)	(1,353,042)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		743,189 ✓	(421,036)	(112,754)
Total AMA Rate Base		\$209,399		

Prep by: do 1st Review: _____

Date: 2/14/2017

Mgr. Review: Sma

1.02-18

2009 P/T ratio WA	REGULATORY ASSET											
	64.59% Total	593 5.00%		120		120		120		120		
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Interest rate	Months to Amortize	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407422 ED WA	407322 ED WA	419332 ED WA		182332 ED WA		182332 ED WA	182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA
Deferral												
12/31/2009	(30,989.86)		(77,463.52)	201,315.82	108,453.37	201,315.82	108,453.37	743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)
10/31/2015	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	370,779.70	(2,127.42)	-	2,127.42	(129,772.89)
11/30/2015	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	364,701.34	(2,127.42)	-	2,127.42	(127,645.47)
12/31/2015	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	358,622.99	(2,127.42)	-	2,127.42	(125,518.05)
1/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	352,544.63	(2,127.42)	-	2,127.42	(123,390.62)
2/29/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	346,466.27	(2,127.42)	-	2,127.42	(121,263.20)
3/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	340,387.92	(2,127.42)	-	2,127.42	(119,135.77)
4/30/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	334,309.56	(2,127.42)	-	2,127.42	(117,008.35)
5/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	328,231.21	(2,127.42)	-	2,127.42	(114,880.92)
6/30/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	322,152.85	(2,127.42)	-	2,127.42	(112,753.50)
7/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	316,074.50	(2,127.42)	-	2,127.42	(110,626.07)
8/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	309,996.14	(2,127.42)	-	2,127.42	(108,498.65)
9/30/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	303,917.78	(2,127.42)	-	2,127.42	(106,371.22)
10/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	297,839.43	(2,127.42)	-	2,127.42	(104,243.80)
11/30/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	291,761.07	(2,127.42)	-	2,127.42	(102,116.38)
12/31/2016	6,078.36	6,078.36		200,062.55	(6,078.36)	200,062.55	(6,078.36)	285,682.72	(2,127.42)	-	2,127.42	(99,988.95)
	(201,315.82)	743,188.64	(541,872.82)		(0.00)		(0.00)	(189,655.49)	(189,655.49)	189,655.49	(0.00)	(0.00)

expenses 11/2020

Prep by: JA 1st Review: JA
 Date: 2/14/2017 Mgr. Review: JA

Avista Utilites
Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2015	471,914	(244,193) ✓	(79,702) ✓
Dec	2016	471,914	(290,509) ✓	(63,491) ✓
TOTAL		943,827	(534,703)	(143,194)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		471,914	(267,351)	(71,597)
Jan	2016	471,914	(248,053)	(78,351)
Feb	2016	471,914	(251,913)	(77,000)
Mar	2016	471,914	(255,772)	(75,649)
Apr	2016	471,914	(259,632)	(74,299)
May	2016	471,914	(263,492)	(72,948)
Jun	2016	471,914	(267,351)	(71,597)
Jul	2016	471,914	(271,211)	(70,246)
Aug	2016	471,914	(275,071)	(68,895)
Sep	2016	471,914	(278,930)	(67,544)
Oct	2016	471,914	(282,790)	(66,193)
Nov	2016	471,914	(286,650)	(64,842)
TOTAL		5,662,964	(3,208,217)	(859,161)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		471,914	(267,351)	(71,597)

Total 2016 AMA Rate Base

\$132,965

Prep by: JA 1st Review: _____

Date: 2/14/2017

Mgr. Review: Jma

2009 P/T ratio WA	64.59% Total	REGULATORY ASSET									
		593	Months to Amortize		120		593		120		593
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)	184897 ZZ ZZ 184898 ZZ ZZ	537000 ED WA	419323 ED WA	182323 ED WA	182323 ED WA	182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA	
1/31/2010	(28,504.54)		(59.38)	28,563.92		471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)	
10/31/2015		3,859.67		(3,859.67)	(236,474.12)	235,439.58	(1,350.88)	-	1,350.88	(82,403.85)	
11/30/2015		3,859.67		(3,859.67)	(240,333.79)	231,579.91	(1,350.88)	-	1,350.88	(81,052.97)	
12/31/2015		3,859.67		(3,859.67)	(244,193.46)	227,720.24	(1,350.88)	-	1,350.88	(79,702.09)	
1/31/2016		3,859.67		(3,859.67)	(248,053.12)	223,860.58	(1,350.88)	-	1,350.88	(78,351.20)	
2/29/2016		3,859.67		(3,859.67)	(251,912.79)	220,000.91	(1,350.88)	-	1,350.88	(77,000.32)	
3/31/2016		3,859.67		(3,859.67)	(255,772.45)	216,141.25	(1,350.88)	-	1,350.88	(75,649.44)	
4/30/2016		3,859.67		(3,859.67)	(259,632.12)	212,281.58	(1,350.88)	-	1,350.88	(74,298.55)	
5/31/2016		3,859.67		(3,859.67)	(263,491.78)	208,421.92	(1,350.88)	-	1,350.88	(72,947.67)	
6/30/2016		3,859.67		(3,859.67)	(267,351.45)	204,562.25	(1,350.88)	-	1,350.88	(71,596.79)	
7/31/2016		3,859.67		(3,859.67)	(271,211.11)	200,702.59	(1,350.88)	-	1,350.88	(70,245.91)	
8/31/2016		3,859.67		(3,859.67)	(275,070.78)	196,842.92	(1,350.88)	-	1,350.88	(68,895.02)	
9/30/2016		3,859.67		(3,859.67)	(278,930.44)	192,983.26	(1,350.88)	-	1,350.88	(67,544.14)	
10/31/2016		3,859.67		(3,859.67)	(282,790.11)	189,123.59	(1,350.88)	-	1,350.88	(66,193.26)	
11/30/2016		3,859.67		(3,859.67)	(286,649.77)	185,263.93	(1,350.88)	-	1,350.88	(64,842.37)	
12/31/2016		3,859.67		(3,859.67)	(290,509.44)	181,404.26	(1,350.88)	-	1,350.88	(63,491.49)	
	(468,587.15)	471,913.70	(3,326.55)	(0.00)			(1,164.29)	1,164.29	(0.00)		

\$ 463,124

expired 11/2020

Prep by: JL 1st Review: JMA
Date: 2/14/2017 Mgr. Review: JMA

1.02-21

Adjustment No. _____

Workpaper Ref. E-DDC-21

Avista Utilites
Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance 186360	Deferred Tax Bal 283365
Dec	2015	676,584	(236,804)
Dec	2016	0	(0)
TOTAL		676,584	(236,804)
Divide by 2		÷2	÷2
Beg/End Mo Avg		338,292	(118,402)
Jan	2016	620,202	(217,071)
Feb	2016	563,820	(197,337)
Mar	2016	507,438	(177,603)
Apr	2016	451,056	(157,870)
May	2016	394,674	(138,136)
Jun	2016	338,292	(118,402)
Jul	2016	281,910	(98,669)
Aug	2016	225,528	(78,935)
Sep	2016	169,146	(59,201)
Oct	2016	112,764	(39,467)
Nov	2016	56,382	(19,734)
TOTAL		4,059,505	(1,420,827)
Divide by 12		÷12	÷12
Ave Monthly Average		338,292	(118,402)

Total 2016 AMA Rate Base **\$219,890**

Annual Expense	TOTAL	WA	ID
Test Year:			
Annual Payment			
(2016 Expense)	\$ 4,539,600	\$ 2,983,879 ✓	1,555,721 ✓
Amortization of Deferral	947,097	676,584	270,513 ← \$0 after 12/2016
Total 2016 Annual Expense	\$ 5,486,697	\$3,660,463	\$ 1,826,234

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Avista Utilites
Montana Settlement Lease Payment
Annual Expense

Rent		Base Rent	CPI	Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
Year	Payment Date		Annual Average					
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198	\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138	\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552	\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743	\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349	\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
							<u>\$ 28,545,957</u>	<u>\$ 15,320,443</u>

Note:
Future year CPI's are increased by 3%.

Prep by: JA 1st Review: _____
Date: 2/14/2017 Mgr. Review: JMG

1.02-23

Adjustment No. 1.02

Workpaper Ref. E-DDC-23

Avista Utilites
Montana Settlement Lease Payment
Washington Deferred Payments at 12/31/08 and Amortization

The interest rate is the Company's weighted cost of debt (7.840% @ 12/31/07), updated semi-annually, and compounded semi-annually.

The rate is applied to the average of the beginning and ending month balance, net of deferred federal income taxes.

Payment Month	Beg Bal	Payment/Deferral	Interest	End Bal
Jan-08 \$	-		\$ -	\$ -
Feb-08	-	2,633,200	11,182	2,644,382
Mar-08	2,644,382		11,182	2,655,564
Apr-08	2,655,564		11,182	2,666,746
May-08	2,666,746		11,182	2,677,928
Jun-08	2,677,928		11,182	2,689,110
Jul-08	2,689,110		9,734	2,698,844
Aug-08	2,698,844		9,734	2,708,578
Sep-08	2,708,578		9,734	2,718,312
Oct-08	2,718,312		9,734	2,728,046
Nov-08	2,728,046		(9,216)	2,718,830
Dec-08 \$	2,718,830			\$ 2,718,830

January 1, 2009 Deferral of Feb. 2008 Payment, including interest	\$ 2,718,830
January 1, 2009 Deferral of Feb. 2009 Payment	2,694,178
Total Deferral Balance	\$ 5,413,008
Amortization Period	8
Annual Amortization	\$ 676,626
Monthly Amortization	\$ 56,386

	TOTAL	WA	ID
	100.00%	65.83%	34.17%
Payments:			
Feb-08 \$	\$ 4,000,000	\$ 2,633,200	\$ 1,366,800

	TOTAL	WA	ID
	100.00%	64.59%	35.41%
Feb-09 \$	\$ 4,171,200	\$ 2,694,178	\$ 1,477,022

Ending Balance

Year 1	2009	4,736,376
Year 2	2010	4,059,744
Year 3	2011	3,383,112
Year 4	2012	2,706,480
Year 5	2013	2,029,848
Year 6	2014	1,353,216
Year 7	2015	676,584
Year 8	2016	(48)

Prep by: JA 1st Review: _____

	Beginning	Amortization	Ending
Jan-12	3,383,112	56,386	3,326,726
Feb-12	3,326,726	56,386	3,270,340
Mar-12	3,270,340	56,386	3,213,954
Apr-12	3,213,954	56,386	3,157,568
May-12	3,157,568	56,386	3,101,182
Jun-12	3,101,182	56,386	3,044,796
Jul-12	3,044,796	56,386	2,988,410
Aug-12	2,988,410	56,386	2,932,024
Sep-12	2,932,024	56,386	2,875,638
Oct-12	2,875,638	56,386	2,819,252
Nov-12	2,819,252	56,386	2,762,866
Dec-12	2,762,866	56,386	2,706,480
Jan-13	2,706,480	56,386	2,650,094
Feb-13	2,650,094	56,386	2,593,708
Mar-13	2,593,708	56,386	2,537,322
Apr-13	2,537,322	56,386	2,480,936
May-13	2,480,936	56,386	2,424,550
Jun-13	2,424,550	56,386	2,368,164
Jul-13	2,368,164	56,386	2,311,778
Aug-13	2,311,778	56,386	2,255,392
Sep-13	2,255,392	56,386	2,199,006
Oct-13	2,199,006	56,386	2,142,620
Nov-13	2,142,620	56,386	2,086,234
Dec-13	2,086,234	56,386	2,029,848
Jan-14	2,029,848	56,386	1,973,462
Feb-14	1,973,462	56,386	1,917,076
Mar-14	1,917,076	56,386	1,860,690
Apr-14	1,860,690	56,386	1,804,304
May-14	1,804,304	56,386	1,747,918
Jun-14	1,747,918	56,386	1,691,532
Jul-14	1,691,532	56,386	1,635,146
Aug-14	1,635,146	56,386	1,578,760
Sep-14	1,578,760	56,386	1,522,374
Oct-14	1,522,374	56,386	1,465,988
Nov-14	1,465,988	56,386	1,409,602
Dec-14	1,409,602	56,386	1,353,216
Jan-15	1,353,216	56,386	1,296,830
Feb-15	1,296,830	56,386	1,240,444
Mar-15	1,240,444	56,386	1,184,058
Apr-15	1,184,058	56,386	1,127,672
May-15	1,127,672	56,386	1,071,286
Jun-15	1,071,286	56,386	1,014,900
Jul-15	1,014,900	56,386	958,514
Aug-15	958,514	56,386	902,128
Sep-15	902,128	56,386	845,742
Oct-15	845,742	56,386	789,356
Nov-15	789,356	56,386	732,970
Dec-15	732,970	56,386	676,584
Jan-16	676,584	56,386	620,198
Feb-16	620,198	56,386	563,812
Mar-16	563,812	56,386	507,426

Prep by: JA 1st Review: _____

1.02-25
Adjustment No. 1.02

Workpaper Ref. E-DDC-23

Apr-16	507,426	56,386	451,040
May-16	451,040	56,386	394,654
Jun-16	394,654	56,386	338,268
Jul-16	338,268	56,386	281,882
Aug-16	281,882	56,386	225,496
Sep-16	225,496	56,386	169,110
Oct-16	169,110	56,386	112,724
Nov-16	112,724	56,386	56,338
Dec-16	56,338	56,338	0

Prep by: Jx 1st Review: _____

1,02-26

Adjustment No. _____

Workpaper Ref. G-DDC-5

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2016**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL			GAS		
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000			
Dec	2015	(2,080,228)	(544,315)	(1,535,913)	(81,232)	(11,804)	(69,428)						
Dec	2016	(2,197,254)	(671,480)	(1,525,774)	(81,232)	(11,804)	(69,428)						
TOTAL		(4,277,482)	(1,215,795)	(3,061,687)	(162,464)	(23,608)	(138,856)						
Divide by 2		+2	+2	+2	+2	+2	+2						
Beg/End Mo Avg		(2,138,741)	(607,898)	(1,530,844)	(81,232)	(11,804)	(69,428)						
Jan	2016	(2,031,466)	(507,706)	(1,523,760)	(81,232)	(11,804)	(69,428)						
Feb	2016	(2,044,403)	(507,706)	(1,536,697)	(81,232)	(11,804)	(69,428)						
Mar	2016	(2,034,234)	(504,932)	(1,529,302)	(81,232)	(11,804)	(69,428)						
Apr	2016	(2,047,547)	(504,932)	(1,542,615)	(81,232)	(11,804)	(69,428)						
May	2016	(2,176,835)	(563,380)	(1,613,455)	(81,232)	(11,804)	(69,428)						
Jun	2016	(2,262,114)	(651,413)	(1,610,701)	(81,232)	(11,804)	(69,428)						
Jul	2016	(2,217,200)	(644,339)	(1,572,861)	(81,232)	(11,804)	(69,428)						
Aug	2016	(2,195,359)	(624,720)	(1,570,639)	(81,232)	(11,804)	(69,428)						
Sep	2016	(2,209,727)	(647,976)	(1,561,751)	(81,232)	(11,804)	(69,428)						
Oct	2016	(2,250,893)	(671,480)	(1,579,413)	(81,232)	(11,804)	(69,428)						
Nov	2016	(2,223,344)	(671,480)	(1,551,864)	(81,232)	(11,804)	(69,428)						
TOTAL		(25,831,863)	(7,107,962)	(18,723,902)	(974,784)	(141,648)	(833,136)						
Divide by 12		+12	+12	+12	+12	+12	+12						
Ave Monthly Average		(2,152,655)	(592,330)	(1,560,325)	(81,232)	(11,804)	(69,428)						

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal 252000	CDAA (227)	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
Dec	2015		(227)				
Dec	2016	11,624					
TOTAL		11,397					
Divide by 2		+2					
Beg/End Mo Avg		5,699					
Jan	2016	0					
Feb	2016	(144)					
Mar	2016	0					
Apr	2016	0					
May	2016	0					
Jun	2016	0					
Jul	2016	0					
Aug	2016	0					
Sep	2016	0					
Oct	2016	0					
Nov	2016	(7,906)					
TOTAL		(2,351)					
Divide by 12		+12					
Ave Monthly Average		(196)	See allocation of unassigned customer advances worksheet.	(79)	(43)	(32)	(16)

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			WA	ID
	WA	40.17%	(79)	
	ID	22.05%		(43)
WWP Gas	WA	16.17%	(32)	
	ID	8.22%		(16)
WPNG Gas	OR	13.40%		(26)
TOTAL		100.0%	(196)	

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(170)	(79)	(43)	(32)	(16)
252000 ED	(2,152,655)	(592,330)	(1,560,325)		
252000 GD	(81,232)			(11,804)	(69,428)
TOTALS	(\$2,234,057)	(\$592,409)	(\$1,560,368)	(\$11,836)	(\$69,444)

1.02-27
1.02

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	(1,535,913.19)	12,153.00	(1,523,760.19)
201602	(1,523,760.19)	(12,937.00)	(1,536,697.19)
201603	(1,536,697.19)	7,395.00	(1,529,302.19)
201604	(1,529,302.19)	(13,313.00)	(1,542,615.19)
201605	(1,542,615.19)	(70,840.00)	(1,613,455.19)
201606	(1,613,455.19)	2,754.00	(1,610,701.19)
201607	(1,610,701.19)	37,840.00	(1,572,861.19)
201608	(1,572,861.19)	2,222.00	(1,570,639.19)
201609	(1,570,639.19)	8,888.00	(1,561,751.19)
201610	(1,561,751.19)	(17,662.00)	(1,579,413.19)
201611	(1,579,413.19)	27,549.00	(1,551,864.19)
201612	(1,551,864.19)	26,090.20	(1,525,773.99)
			10,139.20

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	(544,314.50)	36,609.00	(507,705.50)
201602	(507,705.50)	0.00	(507,705.50)
201603	(507,705.50)	2,774.00	(504,931.50)
201604	(504,931.50)	0.00	(504,931.50)
201605	(504,931.50)	(58,448.00)	(563,379.50)
201606	(563,379.50)	(88,033.00)	(651,412.50)
201607	(651,412.50)	7,074.00	(644,338.50)
201608	(644,338.50)	19,619.00	(624,719.50)
201609	(624,719.50)	(23,256.00)	(647,975.50)
201610	(647,975.50)	(23,504.00)	(671,479.50)
201611	(671,479.50)	0.00	(671,479.50)
201612	(671,479.50)	0.00	(671,479.50)
			(127,165.00)

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	(69,427.73)	0.00	(69,427.73)
201602	(69,427.73)	0.00	(69,427.73)
201603	(69,427.73)	0.00	(69,427.73)
201604	(69,427.73)	0.00	(69,427.73)
201605	(69,427.73)	0.00	(69,427.73)
201606	(69,427.73)	0.00	(69,427.73)
201607	(69,427.73)	0.00	(69,427.73)
201608	(69,427.73)	0.00	(69,427.73)
201609	(69,427.73)	0.00	(69,427.73)
201610	(69,427.73)	0.00	(69,427.73)
201611	(69,427.73)	0.00	(69,427.73)
201612	(69,427.73)	0.00	(69,427.73)
			0.00

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	(11,804.07)	0.00	(11,804.07)
201602	(11,804.07)	0.00	(11,804.07)
201603	(11,804.07)	0.00	(11,804.07)
201604	(11,804.07)	0.00	(11,804.07)
201605	(11,804.07)	0.00	(11,804.07)
201606	(11,804.07)	0.00	(11,804.07)
201607	(11,804.07)	0.00	(11,804.07)
201608	(11,804.07)	0.00	(11,804.07)
201609	(11,804.07)	0.00	(11,804.07)
201610	(11,804.07)	0.00	(11,804.07)
201611	(11,804.07)	0.00	(11,804.07)
201612	(11,804.07)	0.00	(11,804.07)
			0.00

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201601	(227.21)	227.21	0.00
201602	0.00	(143.72)	(143.72)
201603	(143.72)	143.72	0.00
201604	0.00	0.00	0.00
201605	0.00	0.00	0.00
201606	0.00	0.00	0.00
201607	0.00	0.00	0.00
201608	0.00	0.00	0.00
201609	0.00	0.00	0.00
201610	0.00	0.00	0.00
201611	0.00	(7,906.10)	(7,906.10)
201612	(7,906.10)	19,530.10	11,624.00
			11,851.21

Prep by: Ja Ist Review: Jma
Date: 2/14/2017 Mgr. Review: Jma

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2015	8,013	2,020,648.77
1/31/2016	8,094	2,013,641.72
2/29/2016	8,375	2,086,924.24
3/31/2016	8,613	2,132,645.59
4/30/2016	8,889	2,133,381.35
5/31/2016	9,089	2,168,384.69
6/30/2016	9,165	2,189,059.59
7/31/2016	9,386	2,227,855.69
8/31/2016	9,530	2,275,766.70
9/30/2016	9,609	2,304,947.57
10/31/2016	9,728	2,285,515.00
11/30/2016	9,950	2,305,968.00
12/31/2016	10,039	2,338,431.00

(Dec 2015 + Dec 2016) / 2 \$2,179,539.89

AMA Deposits \$2,191,969.17

Allocate WA Deposits to Service (1):

WA Electric	78.482%	<u>\$1,720,301.24</u> ✓
WA Gas	21.518%	<u>\$471,667.93</u>
TOTAL		<u>\$2,191,969.17</u>

For Commission Basis Historical 2016 Rate

Int. Rate Per WAC for 2016	Allocate to Service:
0.49% ✓	<u>\$8,429.48</u>
0.49% ✓	<u>\$2,311.17</u>
	<u>\$10,740.65</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

1,02-29

Home (/Pages/Default.aspx) > Regulated Industries (/regulatedIndustries/Pages/default.aspx) > Utilities (/regulatedIndustries/utilities/Pages/default.aspx) > Energy (/regulatedIndustries/utilities/energy/Pages/default.aspx) > Customer Deposit Interest Rates

Customer Deposit Interest Rates

Commission rules set the customer deposit interest rate at the level of the one-year Treasury Constant Maturity, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15 (<http://www.federalreserve.gov/releases/h15/data.htm>).

Telephone and Water Companies

As of Jan. 1, the interest rate that telephone and water companies must pay on the deposits they hold for their customers is .5 percent.

For each calendar year, telephone and water company rules use the rate as of Nov. 15 of the previous year. Because Nov. 15, 2015, was Sunday, the rate used is the rate of the next business day, Nov. 16, 2015.

Gas, Electric and Solid Waste Companies

As of Jan. 1, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is .49 percent.

Gas, electric, and solid waste company rules use the rate as of Jan. 15. The rate was determined as of Jan. 15.

[Documents \(/docs/Pages/DocketLookup.aspx?FilingID=020405\)](/docs/Pages/DocketLookup.aspx?FilingID=020405)

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LAWS AND RULES

Utilities General - Tariffs and Contracts - WAC 480-80 (<http://apps.leg.wa.gov/WAC/default.aspx?cite=480-80>)

Water Companies - WAC 480-110 (<http://apps.leg.wa.gov/WAC/default.aspx?cite=480-110>)

Telecom Companies - WAC 480-120 (<http://apps.leg.wa.gov/wac/default.aspx?cite=480-120>)

Electric Companies - WAC 480-100 (<http://apps.leg.wa.gov/wac/default.aspx?cite=480-100>)

Gas Companies - WAC 480-90 (<http://apps.leg.wa.gov/wac/default.aspx?cite=480-90>)

Solid Waste Companies - WAC 480-70 (<http://apps.leg.wa.gov/WAC/default.aspx?cite=480-70>)

(<https://www.facebook.com/wautc>) (<https://twitter.com/wautc>) (<https://www.youtube.com/user/WAUTC>)

Select Language | ▼

1.03-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number Workpaper Reference	1.03 E-WC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	29
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$29)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	(3,006)
48	TOTAL RATE BASE	(\$3,006)



Jma

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2016
 Average of Monthly Averages Basis

		9,774,976.80																		
Total Non-Operating Working Capital (from ISWC) =																				
Allocation Factor Note	Allocation Factor Svc-Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	
1		28,382,374.60	(1,941,694.25)	26,440,680.35	65.73%	34.27%	0.00%	0.00%	0.00%	17,379,459.19	9,061,221.16	0.00	0.00	0.00	0.00	(279,452.65)	0.00	0.00	0.00	0.00
		(299,974.50)	20,521.65	(279,452.65)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(279,452.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00%	0.00%	29.47%	0.00%	0.00%	0.00	0.00	70.53%	0.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
		(732.29)	9,971.80	(732.29)	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	0.00%	100.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
		(1,153,401.58)	(78,906.48)	(1,232,308.06)	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
		22,120.26	(1,513.29)	20,606.97	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	100.00%	0.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
1 Total		29,269,626.03	(2,002,324.46)	27,267,301.57						17,379,459.19	8,781,768.50	20,606.97	9,971.80	0.00	20,606.97	9,971.80	0.00	0.00	0.00	1,074,495.10
2	CDAA	(12,570,587.97)	859,978.73	(11,710,609.24)	34.70%	18.14%	21.94%	11.22%	14.00%	(4,063,376.49)	(2,123,844.27)	(2,569,799.18)	(1,314,156.12)	(1,639,433.18)	(2,569,799.18)	(1,314,156.12)	0.00	0.00	0.00	0.00
	CDID	(89,341.74)	6,112.04	(83,229.70)	0.00%	61.43%	0.00%	38.57%	0.00%	0.00	(51,132.11)	0.00	(32,097.58)	0.00	0.00	(32,097.58)	0.00	0.00	0.00	0.00
	CDWA	(745,419.64)	50,995.63	(694,424.01)	61.43%	0.00%	38.57%	0.00%	0.00%	(426,618.96)	0.00	(267,805.05)	0.00	0.00	(267,805.05)	0.00	0.00	0.00	0.00	0.00
	EDAN	(26,215.90)	1,793.48	(24,422.42)	65.67%	34.33%	0.00%	0.00%	0.00%	(16,039.10)	(8,383.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EDID	1,738,049.89	(118,903.42)	1,619,146.47	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	1,619,146.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EDWA	4,258,811.80	(291,353.72)	3,967,458.08	100.00%	0.00%	0.00%	0.00%	0.00%	3,967,458.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GDAA	0.00	0.00	0.00	0.00%	0.00%	46.53%	23.79%	29.69%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GDAN	(3,733.72)	255.43	(3,478.29)	0.00%	0.00%	66.16%	33.84%	0.00%	0.00	0.00	(2,301.39)	(1,176.90)	0.00	(2,301.39)	(1,176.90)	0.00	0.00	0.00	0.00
	GDID	346,963.11	(23,736.43)	323,226.68	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	323,226.68	0.00	0.00	323,226.68	0.00	0.00	0.00	0.00
	GDWA	1,078,407.68	(73,776.00)	1,004,631.68	0.00%	0.00%	100.00%	0.00%	0.00%	(538,576.48)	(564,213.23)	1,004,631.68	(1,024,203.92)	(1,639,433.18)	1,004,631.68	(1,024,203.92)	0.00	0.00	0.00	0.00
2 Total		(6,013,066.49)	411,365.74	(5,601,700.75)						(538,576.48)	(564,213.23)	(1,835,273.94)	(1,024,203.92)	(1,639,433.18)	(1,835,273.94)	(1,024,203.92)	0.00	0.00	0.00	0.00
4	CDAA	149,060,406.96	(10,197,516.57)	138,862,890.39	48.69%	22.63%	14.03%	5.93%	8.72%	67,618,257.17	31,427,088.03	19,479,518.88	8,234,736.79	12,103,289.53	19,479,518.88	31,427,088.03	8,234,736.79	12,103,289.53	0.00	0.00
	CDAN	3,434.87	(46,773.71)	(43,338.84)	53.58%	24.90%	15.12%	6.39%	0.00%	(25,061.52)	(11,647.90)	(7,073.89)	(2,990.41)	0.00	(7,073.89)	(11,647.90)	(2,990.41)	0.00	0.00	0.00
	CDID	(8,257.38)	564.90	(7,692.48)	0.00%	78.48%	0.00%	21.52%	0.00%	0.00	(6,037.29)	0.00	(1,655.19)	0.00	0.00	(1,655.19)	0.00	0.00	0.00	0.00
	CDWA	(208,774.09)	14,282.65	(194,491.44)	78.48%	0.00%	21.52%	0.00%	0.00%	(152,642.72)	0.00	(41,848.72)	0.00	0.00	(41,848.72)	0.00	0.00	0.00	0.00	0.00
	EDAN	(11,434,405.85)	782,250.27	(10,652,155.58)	68.27%	31.73%	0.00%	0.00%	0.00%	(7,272,226.62)	(3,379,928.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EDID	2,481,050.41	(169,733.55)	2,311,316.86	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	2,311,316.86	0.00	0.00	0.00	0.00	2,311,316.86	0.00	0.00	0.00	0.00
	EDMT	1,874.86	(128.26)	1,746.60	68.27%	31.73%	0.00%	0.00%	0.00%	1,192.40	554.20	0.00	0.00	0.00	1,192.40	554.20	0.00	0.00	0.00	0.00
	EDWA	7,673,460.54	(524,956.58)	7,148,503.96	100.00%	0.00%	0.00%	0.00%	0.00%	7,148,503.96	0.00	0.00	0.00	0.00	7,148,503.96	0.00	0.00	0.00	0.00	0.00
	GDAA	4,856,074.98	(332,213.67)	4,523,861.31	0.00%	0.00%	48.94%	20.69%	30.37%	0.00	0.00	2,214,142.83	936,002.76	1,373,715.72	2,214,142.83	936,002.76	1,373,715.72	0.00	0.00	0.00
	GDAN	(3,723,486.23)	254,731.04	(3,468,755.19)	0.00%	0.00%	70.29%	29.71%	0.00%	0.00	0.00	(2,438,063.96)	(1,030,671.23)	0.00	(2,438,063.96)	(1,030,671.23)	0.00	0.00	0.00	0.00
	GDID	1,421,676.01	(97,259.66)	1,324,416.35	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	1,324,416.35	0.00	0.00	1,324,416.35	0.00	0.00	0.00	0.00
	GDWA	1,966,300.19	(135,866.72)	1,850,413.47	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,850,413.47	0.00	0.00	1,850,413.47	0.00	0.00	0.00	0.00	0.00
4 Total		152,055,711.82	(10,402,431.29)	141,653,280.53						67,318,022.68	30,341,344.93	21,057,068.60	9,459,839.07	13,477,005.25	67,318,022.68	30,341,344.93	21,057,068.60	9,459,839.07	13,477,005.25	0.00
20	EDID	(4,804,634.18)	328,708.19	(4,475,925.99)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(4,476,125.99)	0.00	0.00	0.00	0.00	(4,476,125.99)	0.00	0.00	0.00	0.00
	EDMT	(6,178,695.22)	422,696.73	(5,755,998.49)	65.73%	34.27%	0.00%	0.00%	0.00%	(3,783,417.81)	(1,972,580.68)	0.00	0.00	0.00	0.00	(3,783,417.81)	(1,972,580.68)	0.00	0.00	0.00
	EDOR	311,390.72	(21,302.85)	290,087.87	65.73%	34.27%	0.00%	0.00%	0.00%	190,674.75	99,413.11	0.00	0.00	0.00	190,674.75	99,413.11	0.00	0.00	0.00	0.00
	EDWA	(16,196,109.33)	1,108,007.80	(15,088,101.53)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,088,101.53)	0.00	0.00	0.00	0.00	(15,088,101.53)	0.00	0.00	0.00	0.00	0.00
	GDID	(1,518,363.69)	103,874.26	(1,414,489.43)	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	(1,414,489.43)	0.00	0.00	(1,414,489.43)	0.00	0.00	0.00	0.00
	GDOR	(200,921.21)	13,745.42	(187,175.79)	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(187,175.79)	0.00
	GDWA	(3,839,729.48)	262,683.47	(3,577,046.01)	0.00%	0.00%	100.00%	0.00%	0.00%	(3,577,046.01)	0.00	(3,577,046.01)	(1,414,489.43)	(187,175.79)	(3,577,046.01)	(1,414,489.43)	0.00	0.00	0.00	0.00
20 Total		(32,427,262.39)	2,218,413.01	(30,208,849.38)						(18,680,844.58)	(6,349,293.56)	(3,577,046.01)	(1,414,489.43)	(187,175.79)	(18,680,844.58)	(6,349,293.56)	(3,577,046.01)	(1,414,489.43)	(187,175.79)	0.00
Grand Total		142,884,008.97	(9,774,977.00)	133,109,031.97						65,478,060.81	32,209,606.65	15,665,355.62	7,031,117.51	12,724,891.38	65,478,060.81	32,209,606.65	15,665,355.62	7,031,117.51	12,724,891.38	0.00

Adjustment - to Properly state Effect of ITC on Nine Milk (865,413)
 Adjusted Working Capital = 14,799,943
 Working Capital Per ROO 15,664,179
 ADJUSTMENT (3,005,281) (864,236)

1.03-02

Avista Corp
Working Capital - Proposed Allocation
For the Twelve Month Period Ending December 31, 2016
Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = **9,774,976.80**

Allocation Factor Note	Svc.Jur	Allocation Factor	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED AN	28,382,374.60	(1,941,694.25)	26,440,680.35	(279,452.65)	100.00%	100.00%	100.00%	65.73%	100.00%	70.53%	29.47%	100.00%
	ED ID	20,521.85	0.00	0.00	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD AN	10,704.09	(732.29)	9,971.80	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD OR	1,153,401.58	(78,906.48)	1,074,495.10	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD WA	22,120.26	(1,513.29)	20,606.97	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
1 Total		29,268,626.03	(2,002,324.46)	27,266,301.57									
2	CD AA	(12,570,587.97)	859,978.73	(11,710,609.24)	0.00	52.83%	33.17%	14.00%	65.67%	34.33%	66.16%	33.84%	100.00%
	CD ID	(89,341.74)	6,112.04	(83,229.70)	0.00	61.43%	38.57%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	CD WA	(745,419.64)	50,995.63	(694,424.01)	0.00	61.43%	38.57%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ED AN	(26,215.90)	1,793.48	(24,422.42)	0.00	100.00%	100.00%	100.00%	65.67%	34.33%	100.00%	100.00%	100.00%
	ED ID	1,738,049.89	(118,903.42)	1,619,146.47	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ED WA	4,258,811.80	(291,353.72)	3,967,458.08	0.00	100.00%	70.32%	29.68%	100.00%	100.00%	66.16%	33.84%	100.00%
	GD AA	0.00	0.00	0.00	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	66.16%	33.84%	100.00%
	GD AN	(3,733.72)	255.43	(3,478.29)	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	66.16%	33.84%	100.00%
	GD ID	346,963.11	(23,736.43)	323,226.68	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD OR	1,078,407.68	(73,776.00)	1,004,631.68	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2 Total		(6,013,066.48)	411,365.74	(5,601,700.75)									
4	CD AA	149,060,406.96	(10,197,516.57)	138,862,890.39	0.00	71.33%	19.96%	8.72%	68.27%	31.73%	70.29%	29.71%	100.00%
	CD AN	(50,208.58)	3,434.87	(46,773.71)	0.00	78.48%	21.52%	0.00%	68.27%	31.73%	70.29%	29.71%	100.00%
	CD ID	(8,257.38)	564.90	(7,692.48)	0.00	78.48%	21.52%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	CD WA	(208,774.09)	14,282.65	(194,491.44)	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ED AN	(11,434,405.85)	782,250.27	(10,652,155.58)	0.00	100.00%	100.00%	100.00%	68.27%	31.73%	100.00%	100.00%	100.00%
	ED ID	2,481,050.41	(169,733.55)	2,311,316.86	0.00	100.00%	100.00%	100.00%	68.27%	31.73%	100.00%	100.00%	100.00%
	ED MT	1,874.86	(128.26)	1,746.60	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ED WA	7,673,460.54	(524,956.58)	7,148,503.96	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	70.29%	29.71%	100.00%
	GD AA	4,856,074.98	(332,213.67)	4,523,861.31	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	70.29%	29.71%	100.00%
	GD AN	(3,723,486.23)	254,731.04	(3,468,755.19)	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD ID	1,421,676.01	(97,259.66)	1,324,416.35	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD OR	1,986,300.19	(135,866.72)	1,850,413.47	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
4 Total		152,055,711.82	(10,402,431.29)	141,653,280.53									
20	ED ID	(4,804,834.18)	328,708.19	(4,476,125.99)	0.00	0.00%	0.00%	0.00%	65.73%	34.27%	0.00%	0.00%	100.00%
	ED MT	(6,178,695.22)	422,696.73	(5,755,998.49)	0.00	100.00%	100.00%	100.00%	65.73%	34.27%	0.00%	0.00%	100.00%
	ED OR	311,390.72	(21,302.85)	290,087.87	0.00	100.00%	100.00%	100.00%	65.73%	34.27%	0.00%	0.00%	100.00%
	ED WA	(16,196,109.33)	1,108,007.80	(15,088,101.53)	0.00	100.00%	100.00%	100.00%	65.73%	34.27%	0.00%	0.00%	100.00%
	GD ID	(1,516,363.69)	103,874.26	(1,414,489.43)	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD OR	(200,921.21)	13,745.42	(187,175.79)	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD WA	(3,839,729.48)	262,683.47	(3,577,046.01)	0.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
20 Total		(32,427,262.39)	2,218,413.01	(30,208,849.38)									
Grand Total		142,884,008.97	(9,774,977.00)	133,109,031.97									

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2016 - Average of Monthly Averages Basis

Line No.	Description	
1	AVERAGE INVESTED CAPITAL	
2	Common Equity	1,610,018,619.21
3	Trust Originated Preferred Securities	51,547,000.00
4	Long-Term Debt	1,369,417,348.79
5	Unamortized Debt Expense & Reacq. Gain/Loss	(23,914,556.76)
6	Current Portion Long Term Debt	56,250,000.00
7	Notes Payable - Current	169,290,698.50
8		
9	Total Average Invested Capital	3,232,609,109.74
10		
11	AVERAGE OPERATING INVESTMENTS	
12		
13	Electric Utility Plant	3,705,637,500.96
14	Electric Accumulated Depreciation	(1,297,585,521.84)
15	Gas Utility Plant	999,091,284.86
16	Gas Accumulated Depreciation	(328,097,246.72)
17	WPNG Acquisition Adjustment	0.00
18	WPNG Acquisition Adju. Accum. Amort.	0.00
19	Common Plant	441,167,313.76
20	Common Accumulated Depreciation	(108,886,634.04)
21	Customer Deposits and Advances	(6,296,459.54)
22	Accumulated Deferred Taxes	(682,363,146.17)
23	Other Regulatory Assets/Liabilities	27,791,111.38
24	Unrecovered Purchased Gas Costs - PGA	(16,978,670.43)
25	Conservation Programs	4,447,423.07
26	Provision for Pensions	(7,453,868.12)
27	Investment in Exchange Power	7,758,038.26
28	Total Average Operating Investment	2,738,231,125.43
29		
30		
31	Construction Work in Progress	
32		
33	Electric and Gas Construction Work in Process	149,863,370.01
34	Preliminary Surveys	546,236.32
35	Total Construction Work in Progress	150,409,606.33
36		
37	Non-Utility / Nonoperating Investments	
38		
39	Non-Utility Property	2,693,812.37
40	Investment in Subsidiaries	160,967,990.43
41	Other Investments & FAS 133	11,673,933.60
42	Other Special Funds	(853.75)
43	Special Deposits and Temporary Investments	(3,441.92)
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,636,588.39)
45	Receivable/Payable Associated Co.-Net	(10,419,263.14)
46	Derivative Assets/Liabilities Net	73,176,168.32
47	Accumulated Deferred Federal Income Tax	8,677,974.96
48	FAS 109 Regulatory Asset/Liability Net	(5,998,812.81)
49	Other Accounts and Notes Receivable	0.00
50	Other Current and Accrued Liabilities	(13,046,550.55)
51	Total Non Operating Investment	201,084,369.12
52		
53	Total Average Investments	3,089,725,100.88
54		
55	Total Investor Supplied Capital	142,884,008.86
56		
57		
58		
59		
60		

61 **I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING**

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2016 - Average of Monthly Averages Basis

Line No.	Description	
62	Total Investment	3,089,725,100.88
63	Less:	
64	Electric and Gas Construction Work in Progress	(149,863,370.01)
65	Preliminary Survey	(546,236.32)
66	Total Investment - Net of CWIP and Preliminary Survey	2,939,315,494.55
67		
68	Total Investor Supplied Working Capital	142,884,008.86
1	Investor Supplied Working Capital Ratio	4.861%
2		
3	Total Average Operating Investment	\$2,738,231,125.43
4		
5	Total Operating Working Capital	\$133,109,032.06 ✖
6		
7	Total Non-Operating Working Capital	\$9,774,976.80 ✓

1.03-06

ADJUSTMENT TO WORKING CAPITAL

	Remove Nine Mile ITC Recorded in GL	Add Correct Nine Mile ITC	
Dec 2015	-	-	-
Dec 2016	(19,418,459)	19,418,459	-
Total	(19,418,459)	19,418,459	
Average	(9,709,230)	9,709,230	
Jan 2016	(16,439,305)	1,618,205	
Feb 2016	(16,439,305)	3,236,410	
Mar 2016	(16,439,305)	4,854,615	
Apr 2016	(16,439,305)	6,472,820	
May 2016	(16,439,305)	8,091,025	
Jun 2016	(16,439,305)	9,709,230	
Jul 2016	(16,439,305)	11,327,434	
Aug 2016	(16,439,305)	12,945,639	
Sep 2016	(16,439,305)	14,563,844	
Oct 2016	(16,439,305)	16,182,049	
Nov 2016	(16,439,305)	17,800,254	
Total	(190,541,585)	116,510,754	
AMA	(15,878,465)	9,709,230	(6,169,236)
Electric Gas North			0.71326 0.19958
WA Electric WA Gas			0.6827 0.70287
WA electric WA Gas			(3,004,064) (865,413)

✓

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 ('000'S OF DOLLARS)

2.01-01

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$17,807) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(17,807) ✓
5	Other Revenue	(14) ✓
6	Total Electric Revenue	(17,821) ✓
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(17,674) ✓
16	Total Distribution	(17,674)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(17,674)
25	OPERATING INCOME BEFORE FIT	(147) ✓
FEDERAL INCOME TAX		
26	Current Accrual	(51)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$96)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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**AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2016
ELECTRIC**

	<u>Washington</u>		
General Business Revenue			
B&O Taxes Collected through Schedule 58		17,880,223	
B&O Taxes Collected through Schedule 58A		<u>(72,931)</u>	
Net B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2	<u>17,807,293</u>	✓
Other Revenue			
B&O Taxes Collected through Schedule 58		13,593	
B&O Taxes Collected through Schedule 58A		<u>0</u>	
Net B&O Taxes Collected through Schedule 58 and 58A		<u>13,593</u>	✓
Total B&O Taxes Collected			17,820,886 ✓
Expense per Account 408.12	E-EBO-5	17,746,956	
Adjustments to 408120		<u>0</u>	
Expense per Account 408.12		17,746,956	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2	<u>(72,931)</u>	
Net B&O Taxes Expensed			<u>17,674,025</u> ✓
Net Impact on NOI Before FIT			(146,861) ✓
			<i>(before ID SIT)</i>

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

2.01-03

Adjustment No. _____

Workpaper Ref. E-EBO-2



AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2016
ELECTRIC

DESCRIPTION	CLASS		Schedule 58		Schedule 58A	Total
(1)						
WASHINGTON-E6						
GENERAL BUSINESS						
Residential	1	E-EBO-3	✓ 7,694,522	E-EBO-4	(30,192)	7,664,330
Commercial	21	E-EBO-3	✓ 9,189,323	E-EBO-4	(40,756)	9,148,567
Industrial-Firm-Misc	31	E-EBO-3	✓ 754,647	E-EBO-4	0	754,647
-Firm-Pumping	39	E-EBO-3	✓ 10,498	E-EBO-4	(1,185)	9,313
Street Lighting	51	E-EBO-3	✓ 231,234	E-EBO-4	(797)	230,436
Total General Business			✓ 17,880,223		(72,931)	17,807,293
OTHER REVENUES						
-Theft of Service	18		0		0	0
-Energy Exchanger	61-63		0		0	0
-Service Revenue	83	E-EBO-3	0		0	0
-Rent Electric Prop.	85	E-EBO-3	13,593		0	13,593
Total Other Revenues			✓ 13,593		0	13,593
TOTAL			✓ 17,893,817		(72,931)	17,820,886
(2) Reverse Interdepartmental	80	E-EBO-3	720		E-EBO-3	720

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: Date: 2/14/2017Mgr. Review: 

2.01-04

Prep by: *[Signature]*
 Mgr. Review: _____

Date: 2/14/2017

Electric Revenue Meters Report by Location
 Rate Schedule Num:058

Jur	Fac	Acct	Revenue Class	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	12 Month Total
WA	440000	01	RESIDENTIAL	933,983.72	772,018.12	666,634.38	598,327.27	511,682.01	526,506.86	549,911.97	597,149.72	608,356.22	512,633.80	590,014.82	827,103.29	7,694,522.18 E-BDO-2
	442200	21	FIRM COMMERCIAL	797,927.84	746,805.53	719,937.34	722,968.88	733,914.49	769,049.42	806,583.60	836,532.17	804,912.62	733,116.40	730,227.14	789,347.53	9,189,322.96 E-BDO-2
	442300	31	FIRM- INDUSTRIAL	65,264.31	57,270.69	60,357.00	61,914.47	58,056.94	51,628.75	77,155.38	71,406.04	67,448.90	60,772.84	51,439.40	71,932.15	754,646.87 E-BDO-2
		39	FIRM-PUMPING-IRRIGATION ONLY	465.54	464.06	359.77	381.14	855.08	1,267.49	1,701.57	1,685.33	1,482.11	937.41	497.17	400.88	10,497.55 E-BDO-2
	444000	51	LIGHTING-PUBLIC STREET AND HIWAY	19,424.06	19,385.55	19,411.14	19,462.59	19,447.64	19,374.95	19,267.72	19,267.21	19,187.14	19,112.26	18,967.02	18,926.51	231,233.81 E-BDO-2
	448000	80	INTERDEPARTMENT REVENUE	110.07	83.65	79.24	58.3	49.95	45.43	41.85	42.5	48.36	39.61	48.99	72.34	720.29 E-BDO-2
	454000	85	MISC-RENT FROM ELECTRIC PROPERTY	1,132.79	1,132.79	229.81	2,035.77	1,132.79	1,132.79	1,132.79	1,132.79	1,132.79	1,132.79	1,132.79	1,132.79	-13,593.48 E-BDO-2
Total				1,818,306.35	1,597,160.39	1,466,006.68	1,405,348.42	1,325,138.90	1,365,005.69	1,455,794.88	1,527,215.76	1,502,568.14	1,327,745.11	1,392,327.33	1,708,915.49	17,894,537.14
Total				1,818,308.35	1,597,160.39	1,466,006.68	1,405,348.42	1,325,138.90	1,366,005.69	1,455,794.88	1,527,215.76	1,502,568.14	1,327,745.11	1,392,327.33	1,708,915.49	17,894,537.14

2.01-05

Electric Revenue Meters Report by Location

Rate Schedule Num:058A

Jur	Ferc Acct Revenue Class	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	12 Month Total
WA	440000 01 RESIDENTIAL	-3,936.75	-3,414.24	-2,902.72	-2,505.77	-1,966.64	-1,916.19	-1,840.92	-1,856.18	-1,878.76	-2,001.96	-2,469.38	-3,502.57	(30,192.08) E-EBO-2
	442200 21 FIRM COMMERC	-4,868.48	-4,218.02	-3,687.16	-3,380.46	-2,764.13	-2,833.08	-2,904.61	-2,875.73	-2,965.26	-2,831.37	-3,278.83	-4,129.27	(40,756.40) E-EBO-2
	442300 39 FIRM-PUMPING-	-66.79	-64.60	-72.30	-56.52	-88.04	-119.96	-150.59	-137.90	-161.85	-126.76	-65.42	-74.22	(1,184.95) E-EBO-2
	444000 51 LIGHTING-PUBL	-67.73	-67.77	-67.77	-67.76	-89.55	-62.08	-62.20	-62.41	-62.49	-62.53	-62.54	-62.54	(797.37) E-EBO-2
	Total	(9,339.75)	(7,764.63)	(6,729.95)	(6,010.51)	(4,908.36)	(4,931.31)	(4,958.32)	(4,932.22)	(5,088.36)	(5,022.62)	(5,876.17)	(7,768.60)	(72,930.80)

Prep by: *[Signature]*
 Mgr. Review: *[Signature]*

Date: 2/14/2017

Adjustment No. _____

Workpaper Ref. E-EBO-5

2.01-06

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120 ED	ID	3,352,949	3,352,949	0	0
	WA	✓ 17,746,956 E-EBO-1	17,746,956	0	0
		21,099,905	21,099,905	0	0
	GD	1,064,090	0	1,064,090	0
	OR	3,421,688	0	0	3,421,688
	WA	5,188,440	0	5,188,440	0
		9,674,218	0	6,252,530	3,421,688
Total		30,774,123	21,099,905	6,252,530	3,421,688

Expense per Account 408.12 in General Ledger

Prep by: 

Mgr. Review: 

Date: 2/14/2017

2.02-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-PT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(250)
12	Total Production & Transmission	(250)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(250)
25	OPERATING INCOME BEFORE FIT	250
FEDERAL INCOME TAX		
26	Current Accrual	88
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$163
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma
X

Actual Per Results P/T:	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC						ALLOCATION		
	Washington	Idaho	Montana	Oregon	Colstrip	Total	65.73%	Washington	Idaho
408150	3,342,360	1,241,751	8,081,676	2,611,176	3,686	15,280,649 ✓	10,043,971	5,236,678	15,280,649
408180	3,146,573	1,367,715	1,239,750	10,490	-	5,764,528 ✓	3,789,024	1,975,504	5,764,528
P/T Total	6,488,933	2,609,466	9,321,426	2,621,666	3,686	21,045,177	13,832,995	7,212,182	21,045,177
Dist: 408170	✓ 7,495,836	✓ 3,070,265	-	-	-	10,566,101 ✓	7,495,836	3,070,265	10,566,101
Actual Per Results	13,984,769	✓ 5,679,731	9,321,426	✓ 2,621,666	✓ 3,686	31,611,278	21,328,831	10,282,447	31,611,278

Current Period Expense	Washington	Idaho	Montana	Oregon	Colstrip	Total
13,357,999	5,679,731	9,743,496	2,621,666	3,686	31,406,578	
P/T: 408150	3,192,562	1,241,751	8,447,611	2,611,176	3,686	15,496,786
408180	3,005,550	1,367,715	1,295,885	10,490	-	5,679,640
P/T	6,198,112	2,609,466	9,743,496	2,621,666	3,686	21,176,426
Dist: 408170	7,159,887	3,070,265	-	-	-	10,230,152
13,357,999	✓ 5,679,731	9,743,496	2,621,666	3,686	31,406,578	
	✓	✓	✓	✓	✓	
						21,079,151
						10,327,427
						31,406,578

Adjustment P/T:	Washington	Idaho	Montana	Oregon	Colstrip	Total
408150	(149,798)	-	365,935	-	-	216,137
408180	(141,023)	-	56,135	-	-	(84,888)
P/T	(290,821)	-	422,070	-	-	131,249
Dist: 408170	(335,949)	-	-	-	-	(335,949)
(626,770)	-	422,070	-	-	-	(204,700)
						✓ (249,680)
						44,980
						(335,949)
						(204,700)

Prep by: *[Signature]* Date: 2/22/2017 Mgr. Review: *[Signature]*

AVISTA UTILITIES

RESULTS OF OPERATIONS
 ELECTRIC TAXES OTHER THAN FIT
 For Twelve Months Ended December 31, 2016
 Average of Monthly Averages Basis

Report ID:
 E-OTX-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	26,932	26,932	0	17,702	17,702	0	9,230	9,230
1	408140	State Kwh Generation Tax	0	1,495,068	1,495,068	0	982,708	982,708	0	512,360	512,360
1	408150	R&P Property Tax--Production	0	15,280,649	15,280,649	0	10,043,971	10,043,971	0	5,236,678	5,236,678
1	408180	R&P Property Tax--Transmission	0	5,764,528	5,764,528	0	3,789,024	3,789,024	0	1,975,504	1,975,504
1	409100	State Income Tax--Montana & Oregon	0	106,882	106,882	0	70,254	70,254	0	36,628	36,628
TOTAL PRODUCTION & TRANSMISSION			0	22,674,059	22,674,059	0	14,903,659	14,903,659	0	7,770,400	7,770,400
DISTRIBUTION											
99	408110	State Excise Tax	20,014,984	0	20,014,984	20,014,984	0	20,014,984	0	0	0
99	408120	Municipal Occupation & License Tax	21,099,905	0	21,099,905	17,746,956	0	17,746,956	3,352,949	0	3,352,949
99	408160	Miscellaneous State or Local Tax--WA & ID	109	0	109	0	0	0	109	0	109
99	408170	R&P Property Tax--Distribution	10,566,101	0	10,566,101	7,495,836	0	7,495,836	3,070,265	0	3,070,265
99	409100	State Income Tax--Idaho	369,872	0	369,872	0	0	0	369,872	0	369,872
TOTAL DISTRIBUTION			52,050,971	0	52,050,971	45,257,776	0	45,257,776	6,793,195	0	6,793,195
TOTAL TAXES OTHER THAN FIT			52,050,971	22,674,059	74,725,030	45,257,776	14,903,659	60,161,435	6,793,195	7,770,400	14,563,595

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.730%	34.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.270%	31.730%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2.02-04

Accounting Period	(All)
ROO Info	(blank)

Sum of Transaction Amt SUM	Jurisdiction												Grand Total										
	Service			ED			GD			ID													
	AN	ID	MT	OR	WA	OR	WA	OR	WA	OR	WA												
Ferc Acct Desc	3.686	1,241,751	8,447,611	2,611,176	3,192,562																		
408150 TAXES OTHER THAN INC-PROD PROP		3,070,265			7,159,887																		
408170 TAXES OTHER THAN INC-DIST PROP		1,367,715	1,295,885	10,490	3,005,550																		
408180 TAXES OTHER THAN INC-TRANS PRO		✓ 3.686	✓ 5,679,731	9,743,496	✓ 2,621,666	13,357,999																	
408190 TAXES OTHER THAN INC - STORAGE																							
Grand Total																							

REVISSED **REVISSED**
2016-2021 **2016-2021**
at 12/06/2016 **12/06/2016**

PROPERTY TAX ESTIMATES FOR 2016-2020 5YR FORECAST
REVISED : To Forecast 12/28/16 based on Prop Tax #9

	ACTUAL/Estimate		Estimate 2017	Less: 2% Escalation	Revised 2017
	2016				
SUMMARY:					
ELECTRIC:					
WASHINGTON	13,358		14,720	(288)	14,432
EST ADJ TO WASH					
IDAHO	5,675		6,289	(123)	6,166
MONTANA	9,751		10,590	(208)	10,382
OREGON - Transm line only (see below)	11		11	0	11
OREGON - Coyote Springs II (see below)	2,515		2,624	(51)	2,573
SUBTOTAL	31,310		34,234	(670)	33,564
GAS:					
WASHINGTON	2,826		3,109	(61)	3,048
IDAHO	1,470		1,605	(32)	1,573
OREGON	3,184		3,429	(67)	3,362
OTHER	-		-		
SUBTOTAL	7,481		8,143	(160)	7,983
TOTAL EST TAX	38,790		42,377	(830)	41,547

	2015	1/1/2016- 6/30/2016	7/1/2016- 12/31/2016	2016 Expense
OREGON - Transm line only	Payment 10	5	5	10
OREGON - Coyote Springs II	2,707	1,354	1,257	2,611
OREGON	<u>2,718</u>	<u>1,359</u>	<u>1,263</u>	<u>2,622</u>
WASHINGTON				13,358 ✓
IDAHO				5,675 ✓
MONTANA				9,751 ✓
Total Electric - agrees to 1) CB-Property Tax worksheet				<u>31,406</u> ✓

2.02-05

**AVISTA CORPORATION
INTEROFFICE MEMORANDUM**

TO: Rosemary Coulson and Catherine Cooper DATE: January 7, 2016
 FROM: Yvonne Cook

SUBJECT: REVISED Accrual for 2015 Property Taxes

The property tax accrual for 2015 should be adjusted to the following payments/estimates:

		2015			
<u>Electric:</u>		<u>Account</u>	<u>REVISED Annual Accrual</u>		
Washington	estimate	236.100 ED ①	\$ 12,373,000.00	12,373,000.00	\$0.00 over
Idaho	Actual	236.100 ED ②	\$ 5,717,716.00	5,661,000.00	\$56,716.00 under
Montana	Actual	236.100 ED ③	\$ 8,484,422.00	8,865,000.00	(\$380,578.00) over
Oregon - Transmission line	Actual	236.100 ED ④	\$ 10,470.00	10,470.00	\$0.00 over
Oregon - Coyote Springs II	Actual	236.100 ED ⑤	\$ 2,707,357.00	2,707,357.00	\$0.00 over
Idaho - RELIC and Nonop	Actual	⑥	\$ 32,838.00	48,000.00	(\$15,162.00) before WA relic
		⑦	36,420	WA	
<u>Gas:</u>					
Washington	estimate	236.100 GD ④	\$ 3,157,000.00	2,944,362.00	\$212,638.00 under
Idaho	Actual	236.100 GD ⑤	\$ 1,396,809.00	1,617,000.00	(\$220,191.00) over
Oregon	Actual	236.100 GD ⑩	\$ 2,727,873.00	2,727,873.00	\$0.00 over
			<u>\$ 36,607,485.00</u>		(\$346,577.00) over

Oregon - The 2015 property tax year for these accruals runs from July 1, 2015 through June 30, 2015.
 WA, ID, MT - The 2015 property tax year for these accruals runs from January 1, 2015 through December 31, 2015.

CC: Don Falkner
 Jenny McCauley

2.02-06

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible
		Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1,321 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	1,321
25	OPERATING INCOME BEFORE FIT	(1,321)
FEDERAL INCOME TAX		
26	Current Accrual	(462)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$859)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2016**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	4,315,574	X 3,402,594 C-UE-2	✓ 912,981 C-UE-2
Less:			
Accrual for Write-offs (2)	<u>3,170,040</u>	✓ <u>2,081,575</u>	<u>1,088,465</u>
Equals			
Net Under (Over) Accrued	<u><u>1,145,534</u></u>	<u><u>1,321,019</u></u>	<u><u>(175,484)</u></u>
 GAS			
Actual Net Write-offs (1)	902,419	✓ 727,363 C-UE-2	✓ 175,056 C-UE-2
Less:			
Accrual for Write-offs (2)	<u>1,989,960</u>	✓ <u>1,317,433</u>	<u>672,527</u>
Equals			
Net Under (Over) Accrued	<u><u>(1,087,541)</u></u>	<u><u>(590,070)</u></u> ✓	<u><u>(497,471)</u></u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

2.03-03
Adjustment No. 2.03

Workpaper Ref. C-UE-2

Sum of Transaction Amt SUM			Jurisdiction	
Ferc Acct	Ferc Acct Desc	Service	WA	
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	3,402,593.81	C-UE-1 ✓
		GD	727,363.35	C-UE-1 ✓
Grand Total			4,129,957.16	C-UE-1

Sum of Transaction Amt SUM			Jurisdiction	
Ferc Acct	Ferc Acct Desc	Service	ID	
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	912,980.66	C-UE-1 ✓
		GD	175,055.98	C-UE-1 ✓
Grand Total			1,088,036.64	C-UE-1

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	338,763	338,763	0	222,445	222,445	0	116,318	116,318
2	902000	Meter Reading Expenses	3,181,550	132,962	3,314,512	2,857,244	87,308	2,944,552	324,306	45,654	369,960
2	903XXXX	Customer Records & Collection Expenses	1,841,190	7,792,896	9,634,086	1,206,330	5,117,127	6,323,457	634,860	2,675,769	3,310,629
2	904000	Uncollectible Accounts	0	3,170,040	3,170,040	0	2,081,575	2,081,575	0	1,088,465	1,088,465
2	905000	Misc Customer Accounts	0	245,092	245,092	0	160,937	160,937	0	84,155	84,155
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,022,740	11,679,753	16,702,493	4,063,574	7,669,392	11,732,966	959,166	4,010,361	4,969,527
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXXX	Customer Assistance Expenses	23,462,976	245,413	23,708,389	17,122,842	161,148	17,283,990	6,340,134	84,265	6,424,399
2	909000	Advertising	33,551	926,968	960,519	33,551	608,684	642,235	0	318,284	318,284
2	910000	Misc Customer Service & Info Exp	0	236,301	236,301	0	155,165	155,165	0	81,136	81,136
		TOTAL CUSTOMER SERVICE & INFO EXP	23,496,527	1,408,682	24,905,209	17,156,393	924,997	18,081,390	6,340,134	483,685	6,823,819
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	426,528	33,147,738	33,574,266	291,046	22,629,961	22,921,007	135,482	10,517,777	10,653,259
4	921000	Office Supplies & Expenses	132,141	4,245,617	4,377,758	132,141	2,898,483	3,030,624	0	1,347,134	1,347,134
4	922000	Admin Exp Transferred--Credit	0	(125,486)	(125,486)	0	(85,669)	(85,669)	0	(39,817)	(39,817)
4	923000	Outside Services Employed	100,886	7,528,790	7,629,676	82,365	5,139,905	5,222,270	18,521	2,388,885	2,407,406
4	924000	Property Insurance Premium	0	1,275,339	1,275,339	0	870,674	870,674	0	404,665	404,665
4	925XXXX	Injuries and Damages	526	3,363,539	3,364,065	369	2,296,288	2,296,657	157	1,067,251	1,067,408
4	926XXXX	Employee Pensions and Benefits	2,528	1,335,425	1,337,953	2,528	911,695	914,223	0	423,730	423,730
4	927000	Franchise Requirements	4,606	0	4,606	0	0	0	4,606	0	4,606
4	928000	Regulatory Commission Expenses	3,080,442	3,088,105	6,168,547	2,268,472	2,029,811	4,298,283	811,970	1,058,294	1,870,264
4	930000	Miscellaneous General Expenses	134,247	3,745,830	3,880,077	93,865	2,557,278	2,651,143	40,382	1,188,552	1,228,934
4	931000	Rents	9,474	1,061,886	1,071,360	5,274	724,950	730,224	4,200	336,936	341,136
4	935000	Maintenance of General Plant	1,084,742	10,343,594	11,428,336	656,911	7,061,572	7,718,483	427,831	3,282,022	3,709,853
		TOTAL ADMIN & GEN OPERATING EXP	4,976,120	69,010,377	73,986,497	3,552,971	47,034,948	50,567,919	1,443,149	21,975,429	23,418,578

2.03 -04

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****			Total
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:								
2	901000	0	212,655	212,655	0	140,786	140,786	
2	902000	2,008,413	83,465	2,091,878	1,805,699	55,257	1,860,956	
2	903XXX	1,023,220	4,890,788	5,914,008	693,309	3,237,897	3,931,206	
2	904000	0	1,989,960	1,989,960	0	1,317,433	1,317,433	
2	905000	0	153,855	153,855	0	101,858	101,858	
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,031,633	7,330,723	10,362,356	2,499,008	4,853,231	7,352,239	
CUSTOMER SERVICE & INFO EXPENSES:								
G-908	908XXX	8,164,525	131,106	8,295,631	6,954,267	86,797	7,041,064	
2	909000	1,138	689,789	690,927	100	456,668	456,768	
2	910000	0	148,335	148,335	0	98,204	98,204	
TOTAL CUSTOMER SERVICE & INFO EXP		8,165,663	969,230	9,134,893	6,954,367	641,669	7,596,036	
SALES EXPENSES:								
2	912000	0	0	0	0	0	0	
2	913000	0	0	0	0	0	0	
2	916000	0	0	0	0	0	0	
TOTAL SALES EXPENSES		0	0	0	0	0	0	
TOTAL		11,197,296	18,293,112	29,490,408	19,453,275	10,347,799	29,801,074	

2.03-05

2.04-01

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
		2.04 E-RE
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	7 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	7
24	Total Electric Expenses	7
25	OPERATING INCOME BEFORE FIT	(7)
	FEDERAL INCOME TAX	
26	Current Accrual	(2)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$5)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2016

	<u>System</u>	<u>Washington</u>
Revised Expense:		
WUTC (1)	1,039,169 ✓	1,039,169 ✓
IPUC (1)	459,794	
FERC (2) (3)	2,086,106 /	1,371,197 ✓
Total Revised Expense	<u>3,585,069</u>	<u>2,410,366</u> ✓
Allocation basis #1 (3)	100.000%	65.730%
Less Accrual: (4)		
WUTC	1,032,055	1,032,055 ✓
IPUC	471,762	
FERC (3)	2,086,106 ✓	1,371,197 /
Total Accrual	<u>3,589,923</u>	<u>2,403,252</u> ✓
Adjustment	<u>(4,854)</u>	<u>✓ 7,114</u> ✓

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page C-RE-3
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page C-RE-3

**Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2016**

	<u>Total</u>	<u>WUTC FEES Washington</u>
Electric Revenues: (1)		
Sales to Ultimate Consumers:		
(440) Residential	336,025,805	227,836,069 ✓
(442) Commercial / Industrial	411,187,016	279,668,792 ✓
(444) Public Street & Highway	7,662,138	5,154,751 ✓
(448) Interdepartmental Revenues	1,193,923	945,950 ✓
(499) Unbilled	4,906,228	3,673,833 ✓
Total Sales to Ultimate Consumers	<u>760,975,109</u>	<u>517,279,395</u>
Other Operating Revenues:		
(451) Misc Service Revenues	437,417 ✓	266,939 ✓
(453) Sales of Water/Water Power - AN	356,664 ✓	234,435 ✓
(454) Rent from Electric Property - AN	77,058 ✓	50,651 ✓
(454) Rent from Electric Property - Direct	2,725,459	1,778,197 ✓
Total Other Operating Revenues	<u>3,596,599</u>	<u>2,330,221</u>
Total Electric Subject to Fees	<u>764,571,708</u>	<u>519,609,617</u>
Fee Calculation		
First \$50,000 @ .001 (Washington)		0.001000
Fee Rate (2)		<u>0.002000</u>
REGULATORY FEES	<u>1,498,963</u>	✓ <u>1,039,169</u>
P/T Ratio		65.73% ✓

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.
- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

- (1) Figures from Results report E-OPS-12A
- (2) Rate from 2014 Commission Fees letters/orders:
WA, Order No. A 140166 dated 02/25/2014; ID assessment rate is .002481 ID,
Order No. 33281 dated April 20, 2015.

Adjustment No. 2.04

Workpaper Ref. C-RE-3

2.04-04

Company: Ava Jet <A Expenditur Ferc Acct: 928000

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Sum
ED 02805036 WA	86,808	86,808	86,808	83,593	86,005	86,005	86,005	86,005	86,005	86,005	86,005	86,005	1,032,055
03805013 ID	54,567	54,567	54,567	54,567	(21,699)	39,314	39,314	39,314	39,314	39,314	39,314	39,314	471,762
09800545 AN	181,899	181,899	181,899	181,899	181,898	183,349	183,349	101,725	101,939	202,083	202,083	202,083	2,086,106
02805035 WA	26,375	26,375	26,375	22,332	25,364	25,364	25,364	25,364	25,364	25,364	25,364	25,364	304,371
03805014 ID	13,442	13,442	13,442	13,442	(5,323)	9,689	9,689	9,689	9,689	9,689	9,689	9,689	116,264
06805000 OR	50,950	50,950	40,555	47,485	47,485	43,916	46,890	46,890	46,890	46,890	46,890	46,890	562,683

Prep by: [Signature]
 Mgr. Review: [Signature]

Date: 2/14/2017

Adjustment No. 2,04

Workpaper Ref. C-RE-4

2,04-05

Company: Statind:DL Journal Name:<All>

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Sum
242300 ED AN C	(148,149)	(148,149)	(148,149)	(148,149)	(148,148)	(148,148)	(148,148)	(66,523)	(66,523)	(166,667)	(166,667)	(166,667)	(1,670,085)
242310 ED AN C	(33,750)	(33,750)	(33,750)	(33,750)	(33,750)	(35,201)	(35,201)	(35,202)	(35,417)	(35,417)	(35,417)	(35,417)	1,836,749
242400 CD ID D	(68,008)	(68,008)	(68,008)	(68,008)	-	(49,002)	(49,002)	409,354	(49,002)	(49,002)	(49,002)	(49,002)	(416,021)
	(113,183)	(113,183)	(113,183)	(105,925)	321,036	(111,369)	(111,369)	(49,002)	(49,002)	(111,369)	(111,369)	(111,369)	409,354
	(50,950)	(50,950)	(40,555)	1,336,426	(47,485)	(43,916)	(46,890)	(46,890)	(111,369)	(46,890)	(46,890)	(46,890)	(615,049)
GD OR C			456,921	(47,485)	105,762								615,049
													1,336,426
													(562,683)
													562,683
													(2,086,106)
													2,086,106

✓ (2,086,106)
2,086,106

Prep by: [Signature]
Mgr. Review: [Signature]

Date: 2/14/2017

Company: StatindDL Journal Name: <A> Service: ED

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Sum
AN	(35,167)	(35,167)	(35,167)	(35,167)	(35,167)	(35,167)	(35,167)	13,937	(31,083)	(31,083)	(31,083)	(31,083)	✓(356,864)
454000	(7,078)	(12,753)	(15,156)	(7,726)	(4,020)	(4,349)	(2,228)	(11,319)	(1,282)	(1,282)	(8,583)	(1,282)	✓(77,058)
Sum	(42,245)	(47,920)	(50,323)	(42,893)	(39,187)	(39,516)	(37,395)	(2,518)	(32,365)	(32,365)	(39,666)	(32,365)	(433,722)
ID	(13,317,181)	(10,868,335)	(9,594,802)	(8,595,073)	(7,182,237)	(7,253,679)	(7,724,541)	(8,426,491)	(7,648,037)	(7,162,128)	(8,307,190)	(12,112,747)	(108,172,440)
442000	(8,050,565)	(7,447,956)	(7,110,363)	(6,930,458)	(6,841,302)	(7,036,920)	(7,304,773)	(7,683,619)	(7,533,711)	(6,788,834)	(6,857,475)	(7,786,683)	(87,172,661)
442300	(3,864,710)	(3,578,343)	(3,137,717)	(3,487,914)	(3,355,148)	(3,624,840)	(3,962,385)	(4,287,558)	(3,891,349)	(3,893,250)	(3,734,298)	(3,496,774)	(44,314,285)
444000	(207,575)	(208,084)	(206,086)	(208,322)	(208,608)	(208,458)	(210,131)	(210,116)	(203,244)	(211,165)	(211,092)	(211,506)	(2,507,387)
448000	(23,984)	(20,874)	(18,059)	(16,660)	(16,975)	(16,975)	(20,386)	(20,697)	(14,900)	(14,358)	(16,043)	(23,311)	(222,526)
451000	(12,566)	(11,976)	(14,168)	(13,686)	(16,436)	(17,760)	(12,100)	(16,048)	(13,964)	(17,076)	(14,836)	(9,860)	(170,478)
454000	(126,030)	(30,245)	(75,446)	(95,733)	(82,702)	(74,902)	(82,569)	(82,569)	(83,214)	(101,777)	(28,710)	(83,365)	(947,263)
499000	471,360	1,020,759	(116,673)	801,624	382,794	14,744	(683,478)	(274,180)	1,349,144	(768,174)	(1,079,980)	(2,032,298)	(914,358)
499200	479,610	202,737	(302,861)	275,116	(278,344)	(74,514)	(489,378)	(108,096)	858,177	(501,840)	(259,112)	(275,672)	(474,177)
499300	138,991	32,878	89,334	(125,872)	(75,622)	88,203	8,675	(31,068)	88,082	(128,948)	34,228	37,259	156,140
Sum	(24,512,651)	(20,909,440)	(20,488,840)	(18,396,960)	(17,653,872)	(18,206,101)	(20,481,077)	(21,140,442)	(17,093,035)	(19,587,550)	(20,274,509)	(25,994,955)	(244,739,434)
MT	(2,438)	(1,818)	(2,353)	(1,448)	(1,050)	(922)	(659)	(707)	(849)	(1,108)	(1,391)	(2,552)	(17,296)
442000	(5,862)	(5,132)	(4,480)	(4,016)	(1,896)	(1,217)	(965)	(923)	(1,095)	(1,025)	(1,435)	(3,421)	(31,278)
448000	(4,079)	(3,295)	(2,884)	(2,098)	(1,284)	(1,193)	(682)	(883)	(864)	(1,523)	(2,073)	(4,648)	(25,447)
Sum	(12,179)	(10,245)	(9,728)	(7,564)	(4,230)	(3,273)	(2,305)	(2,513)	(2,808)	(3,656)	(4,898)	(10,622)	(74,020)
WA	(27,892,850)	(22,844,701)	(19,653,213)	(17,423,925)	(14,902,156)	(15,535,762)	(16,384,842)	(17,778,153)	(17,826,887)	(15,102,976)	(17,426,906)	(25,063,698)	(227,836,069)
442200	(19,040,160)	(17,734,584)	(17,016,408)	(16,974,450)	(17,264,394)	(17,970,651)	(18,714,947)	(19,293,071)	(19,230,464)	(17,423,836)	(17,189,880)	(18,767,460)	(216,620,304)
442300	(5,159,906)	(4,731,278)	(4,774,026)	(4,578,388)	(5,649,288)	(3,641,383)	(7,845,621)	(6,027,798)	(5,668,513)	(5,305,530)	(4,439,697)	(5,227,050)	(63,048,488)
444000	(435,068)	(434,350)	(434,608)	(431,060)	(430,845)	(429,266)	(428,622)	(428,917)	(427,544)	(416,509)	(435,172)	(422,788)	(5,154,751)
448000	(71,852)	(77,362)	(77,362)	(77,642)	(79,419)	(77,762)	(75,420)	(76,216)	(80,646)	(76,032)	(72,587)	(85,470)	(845,950)
451000	(22,976)	(20,549)	(24,040)	(25,740)	(25,929)	(25,536)	(20,278)	(24,218)	(20,322)	(19,387)	(21,451)	(16,513)	(266,939)
454000	(83,942)	(164,832)	(271,037)	(144,892)	(125,468)	(133,129)	(145,683)	(125,602)	(125,467)	(164,196)	(151,462)	(142,386)	(1,178,197)
499000	391,610	1,853,274	70,837	1,733,392	581,236	148,394	(1,309,813)	(582,602)	1,978,411	(727,906)	(2,311,029)	(3,799,245)	(2,270,229)
499200	879,877	581,220	(702,313)	340,613	(594,781)	(375,046)	(1,165,233)	25,722	1,285,289	(1,206,504)	177,127	(559,962)	(1,313,951)
499300	241,570	55,676	(12,412)	(86,580)	(242,872)	(2,120,958)	2,292,219	(26,085)	124,530	(38,630)	(243,267)	(32,588)	(89,613)
Sum	(51,193,698)	(43,541,765)	(42,894,582)	(37,668,683)	(38,727,916)	(40,457,887)	(43,798,246)	(44,336,940)	(39,991,613)	(40,481,707)	(42,114,324)	(54,117,169)	(519,324,531)

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 Mgr. Review: *[Signature]*

Date: 2/14/2017

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 ('000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number Workpaper Reference	2.05 E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	151 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	151
24	Total Electric Expenses	151
25	OPERATING INCOME BEFORE FIT	(151)
FEDERAL INCOME TAX		
26	Current Accrual	(53)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$98)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Adjustment No. 05

Workpaper Ref. E-ID-1

2.05-02

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925**

Twelve Months Ended December 31, 2016

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	177,008	120,844	56,165
Total	177,008	120,844	56,165
Revised Annual Expense-Actual Direct 6 yr avg	303,127	271,495	31,632

Increase (Decrease) in Expense 126,119 150,652 (24,533)

Allocation Note 4: Jurisdictional Four Factor 100.000% 68.270% 31.730%

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Date: 2/14/2017

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2016**

Six Year Average of Actual Injuries and Damages Payments

Year	Electric		Total	Gas		Total
	Washington	Idaho		Washington	Idaho	
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
2014	295,491	27,303	322,794	23,907	2,610	26,518
2015	82,249	21,297	103,547	29,008	8,889	37,896
2016	✓ 143,873	✓ 13,245	157,118	✓ 5,992	✓ 9,790	15,782
6 yr Avg	✓ 271,495	✓ 31,632	✓ 303,127	✓ 92,079	✓ 132,167	✓ 224,246

Payments from Account 228210 by Service and State

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Date: 2/14/2017

1) 2016 , & dam adj - FINAL.xls

2.05-04

Month	ACCUM PROV FOR INJURY & DAMAGE				PAYMENT/REFUND INJURY & DAMAGE									
	228200	228200	228200	228200	228210	228210	228210	228210	228210	228210	228210	228210	228210	
	ED	AN	GD	OR	ED	ID	ED	WA	GD	ID	GD	WA	GD	OR
201601	(3,086)	-	-	-	1,913	-	1,083	-	-	-	-	-	-	(90)
201602	(5,706)	-	-	(350)	1,963	-	18,744	-	-	-	-	-	350	15,000
201603	(13,764)	-	-	(765)	1,460	-	12,304	-	-	-	-	-	765	0
201604	(37,188)	(4,714)	-	(185)	3,380	4,539	33,808	175	175	185	185	185	185	(0)
201605	(38,113)	(2,134)	-	(162)	995	90	22,118	2,044	2,044	162	162	162	162	(15,000)
201606	(38,235)	(6,880)	-	6,575	551	-	17,884	80	80	25	25	25	25	(20,000)
201607	(755)	(5,527)	-	(3,380)	-	4,497	755	1,031	1,031	3,380	3,380	3,380	3,380	-
201608	(2,816)	(951)	-	-	-	-	2,816	951	951	-	-	-	-	(0)
201609	(4,613)	(136)	-	-	-	-	4,613	136	136	-	-	-	-	(0)
201610	(18,150)	(207)	-	(1,122)	1,108	-	17,042	207	207	1,122	1,122	1,122	1,122	-
201611	(9,452)	(1,286)	-	-	1,876	665	7,576	621	621	-	-	-	-	0
201612	(5,130)	(747)	-	(320)	-	-	5,130	747	747	320	320	320	320	-
	(177,008)	(22,582)	292	143,873	✓ 13,245	✓ 9,790	✓ 5,992	✓ 5,992	✓ 5,992	6,309	6,309	6,309	6,309	

Source: General Ledger

Prep by: JK
 Mgr. Review: Jmer

Date: 2/14/2017

1) 2016 , & dam adj - FINAL.xls

Adjustment No. 4.05

Workpaper Ref. C-ID-4

Ferc Acct:925100 Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	✓ 177,008.34	-	-	177,008.34
		AN	NSJ003 2016.01	90.00	✓	-	90.00
	GD	AN	WAID Gas - Provision for Major	-	✓ 22,582.23	-	22,582.23
		OR	OR Gas - Provision for Major/M	-	-	(291.50)	(291.50)
Sum				177,098.34	22,582.23	(291.50)	199,389.07

2.05-05

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Date: 2/14/2017

Period Ending
Start Month

Twelve Months Ended December 31, 2016
201601

		WA	ID	
Allocation Note 4: Jurisdictional Four Factor	Electric	68.270%	31.730%	100.000%
Allocation Note 4: Jurisdictional Four Factor	Gas	70.287%	29.713%	100.000%

2,06-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT/DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	(40)
29	Amortized ITC - Noxon	(1)
30	NET OPERATING INCOME	\$41
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.06-02

AVISTA UTILITIES
Electric FIT Adjustment
For the Twelve Months Ended December 31, 2016

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	(62,064,014)	(36,765,785)	(25,298,229) ✓
Schedule M Reallocations and Adjustments			
(1) Residential Exchange			
No change to Schedule M	0	0	0
(2) Kettle Falls Disallowance			
No change to Schedule M	0	0	0
Reallocated Taxable NOI	(62,064,014)	(36,765,785)	(25,298,229)
FIT Accrual per Results (Per E-FIT-12A)	(21,722,405)	(12,868,025) ✓	(8,854,380) ✓
Adjusted FIT Accrual	(21,722,405)	(12,868,025)	(8,854,380)
Total Current FIT Adjustment	0	0 ✓	0

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Residential Exchange			
Agree DFIT to Schedule M	1,590	586	1,004
(2) Kettle Falls Disallowance			
Agree DFIT to Schedule M	(40,701)	(40,701)	0
Total Deferred FIT Adjustment	(39,111)	(40,115) ✓	1,004

	System	Washington	Idaho
Amortized Investment Tax Credit Adjustment			
ITC Amortization per Results (Per E-FIT-12A)	(494,274)	(324,886)	(169,388)
Adjusted ITC Accrual	(495,558)	(325,730)	(169,828)
Amortized Investment Tax Credit - Noxon & Nine Mile	(1,284)	(844) ✓	(440)
Net FIT/DFIT/ITC Adjustment	(40,395)	(40,959)	564
FIT Adjustment for Production Tax Credit	0	0 ✓	0

Net Tax Adjustment	(40,395)	(40,959)	564
---------------------------	-----------------	-----------------	------------

Effective Tax Rate Test			
Net Operating Income Before FIT	230,661,550	150,927,389	79,734,161
Less: Colstrip Reallocation	0	(141,072)	141,072
Less: Interest Charges	59,274,235	39,301,995	19,972,240
	171,387,315	111,766,466	59,620,849
Current FIT per ROO	(21,722,405)	(12,868,025)	(8,854,380)
Deferred FIT per ROO	103,899,953	66,436,097	37,463,856
Production Tax Credit	(166,883)	(109,692)	(57,191)
Investment Tax Credit - Noxon and Nine Mile	(19,912,733)	(13,088,639)	(6,824,094)
Adjustment to Tax Expense	(40,395)	(40,959)	564
Adjusted FIT Expense	62,057,537	40,328,782	21,728,755
Effective Tax Rate	36.21%	36.08%	36.44%
Adj for tax effect on Perm Differences (Includes: WNP3 in WA Section 199 Deduction Meals & plane)		679,781 35.47%	122,037 36.24%

Jma

FIT Adjustments and Reallocations
Electric System
For the Twelve Months Ended December 31, 2016

(1) **Residential Exchange**

Schedule M and Deferred FIT do not agree, adjust DFIT

	AMOUNT	
	WA	ID
Sch M	\$167,169	\$71,832
DFIT	(58,509)	(25,141)
DFIT per ROO	(57,923)	(24,137)

Allocation		
Sch M	\$0	# 99
WA		0.000%
ID		0.000%

Allocation		
DFIT	(\$1,590)	# 99
WA	(586)	0.000%
ID	(1,004)	0.000%

(2) **Kettle Falls Disallowance**

Schedule M and Deferred FIT do not agree, adjust DFIT

	AMOUNT
Sch M	(\$134,592)
DFIT	47,107
DFIT per ROO	87,808

Allocation		
Sch M	\$0	# 99
WA	0	0.000%
ID	0	0.000%

Allocation		
DFIT	(\$40,701)	# 99
WA	(40,701)	0.000%
ID	0	0.000%

2.06-04

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997015	Airplane Lease Payments	Perm	424,452	197,273	122,276	51,691	75,975	871,667
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	-	-	-	-	-	-
997082	Meal Disallowances	Perm	325,759	151,404	93,845	39,672	58,309	668,989
			<u>1,942,231</u>	<u>348,677</u>	<u>216,121</u>	<u>91,363</u>	<u>134,284</u>	<u>2,732,676</u>
997000	Book Depreciation	Plant	78,607,777	40,799,399	16,618,049	7,772,546	10,509,175	154,306,946
997001	Contributions In Aid of Construction	Plant	3,284,641	1,690,731	228,307	110,901	11,723	5,326,303
997012	Transportation Depreciation	Plant	-	-	-	-	384,622	384,622
997041	Rathdrum Turbine Lease, Tax	Plant	(189,124)	(98,604)	-	-	-	(287,728)
997048	AFUDC	Plant	(2,615,962)	(1,346,536)	(447,948)	(217,591)	(400,003)	(5,028,040)
997049	Tax Depreciation	Plant	(190,199,006)	(101,826,306)	(33,811,370)	(16,141,900)	(30,673,274)	(372,651,856)
997080	Book Transportation Depr	Plant	5,604,546	3,000,490	(362,101)	(172,871)	-	8,070,064
997101	Repairs 481 (a)	Plant	(12,059,529)	(6,287,541)	(4,884,287)	(2,372,551)	(4,500,124)	(30,104,032)
			<u>(117,566,657)</u>	<u>(64,068,367)</u>	<u>(22,659,350)</u>	<u>(11,021,466)</u>	<u>(24,667,881)</u>	<u>(239,983,721)</u>
997002	Injuries and Damages	Temp	13,061	6,829	4,502	2,298	(6,600)	20,090
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	1,633,285	759,105	470,518	198,906	-	3,061,814
997007	Idaho PCA	Temp	-	2,409,218	-	-	-	2,409,218
997008	DSM Book Amortization	Temp	-	-	-	-	1,119,880	1,119,880
997010	Deferred Gas Credit and Refunds	Temp	-	-	7,405,819	3,488,906	1,165,695	12,060,420
997016	Redemption Expense	Temp	840,773	432,778	195,518	94,973	-	1,564,042
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	(7,628,074)	(5,514,367)	-	-	-	(13,142,441)
997020	FAS87 Current Pension Accrual	Temp	1,023,830	475,848	294,946	124,685	-	1,919,309
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	42,895	42,895
997030	Senate Bill 408	Temp	-	-	-	-	(9,936)	(9,936)
997031	Decoupling Mechanism	Temp	(11,366,615)	(6,024,799)	(8,191,427)	(2,205,785)	(1,904,144)	(29,692,770)
997032	Interest Rate Swaps	Temp	(24,919,820)	(12,827,188)	(7,108,950)	(3,453,184)	(4,612,665)	(52,921,807)
997033	BPA Residential Exchange	Temp	167,169	71,832	-	-	-	239,001
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	656,453	(16,144)	226,571	866,880
997034	Montana Hydro Settlement	Temp	676,584	270,513	-	-	-	947,097
997043	Washington Deferred Power Costs	Temp	2,898,974	-	-	-	-	2,898,974
997044	Non-Monetary Power Costs	Temp	14,039	7,319	-	-	-	21,358
997046	Nez Perce Settlement	Temp	(22,008)	5,212	-	-	-	(16,796)
997053	Renewable Energy Certificate Fees	Temp	14,849	6,901	-	-	-	21,750
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	(199,983)	-	-	-	(199,983)
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	733,228	333,951	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	786,607	2,451	229,962	230,815	-	1,249,835
997071	OR Regulatory Fee	Temp	-	-	-	-	1,942	1,942
997081	Deferred Compensation	Temp	(161,458)	(75,041)	(46,513)	(19,663)	(28,900)	(331,575)
997083	Paid Time Off	Temp	163,765	76,114	47,177	19,944	29,313	336,313
997084	Customer Uncollectibles	Temp	230,497	120,528	65,027	33,195	-	449,247
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	292,349	292,349
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	183,260	183,260
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	126,862	126,862
997088	Deferred O&M Colstrip & CS2	Temp	1,102,752	1,048,878	-	-	-	2,151,630
997095	WA REC DEF	Temp	(609,868)	-	-	-	-	(609,868)
997096	CDA Settlement Costs	Temp	21,508	11,213	-	-	-	32,721
997098	Provision for Rate Refund	Temp	(178,023)	(985,039)	2,767,455	(219,212)	-	1,385,181
997099	Kettle Falls Diesel Leak	Temp	91,996	47,964	-	-	-	139,960
997100	WA REC Amort	Temp	32,055	-	-	-	-	32,055
997102	Amort Idaho Earnings Test (254229)	Temp	-	(2,365,951)	-	(60,144)	-	(2,426,095)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	290,395	117,223	-	-	-	407,618
997105	WA Natural Gas Line Extension	Temp	-	-	(1,444,028)	-	-	(1,444,028)
			<u>(32,907,825)</u>	<u>(21,199,388)</u>	<u>(4,653,541)</u>	<u>(1,612,274)</u>	<u>(3,373,478)</u>	<u>(63,746,506)</u>
TOTAL Schedule Ms			✓(148,532,251)	✓(84,919,078)	(27,096,770)	(12,542,377)	(27,907,075)	(300,997,551)
DFIT Plant - Calculated			41,148,330	22,423,928	7,930,773	3,857,513	8,633,758	83,994,302
Flow Through DFIT			1,174,873	639,603	409,003	200,621	83,031	2,507,131
Other Differences			-	-	-	-	0	0
Plant DFIT			<u>42,323,203</u>	<u>23,063,531</u>	<u>8,339,775</u>	<u>4,058,134</u>	<u>8,716,790</u>	<u>86,501,433</u>
ITC Deferral added to DFIT			12,763,753	6,654,706	-	-	-	19,418,459
Other DFIT			11,517,739	7,419,786	1,628,739	564,296	1,180,717	22,311,277 ✓
TOTAL DFIT Calculated using Schedule M's			<u>66,604,695</u>	<u>37,138,023</u>	<u>9,968,515</u>	<u>4,622,430</u>	<u>9,897,507</u>	<u>128,231,169</u>
PER ROO DFIT			66,436,097	37,463,856	9,922,880	4,626,500	9,921,920	128,371,253
Difference - Immaterial			(168,598)	325,833	(45,635)	4,070	24,413	140,084
Due to Allocation of Expense in ROO			-	-	-	-	-	-

2.06-05

	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
Schedule M							
Calculated DFIT @ -35% of Schedule M							
997002	Injuries and Damages	(4,571)	(2,390)	(1,576)	(804)	2,310	(7,032)
997004	Boulder Park Write Off	-	39,298	-	-	-	39,298
997005	FAS106 Current Retiree Medical Accrual	(571,650)	(265,687)	(164,681)	(69,617)	-	(1,071,635)
997085	FAS106 Post Retirement - OR	-	-	-	-	(102,322)	(102,322)
997007	Idaho PCA	-	(843,226)	-	-	-	(843,226)
997008	DSM Book Amortization	-	-	-	-	(391,958)	(391,958)
997010	Deferred Gas Credit and Refunds	-	-	(2,592,037)	(1,221,117)	(407,993)	(4,221,147)
997016	Redemption Expense	(294,271)	(151,472)	(68,431)	(33,241)	-	(547,415)
997087	Redemption Expense Amortization - OR	-	-	-	-	(44,402)	(44,402)
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	(440,304)	-	-	-	-	(440,304)
997018	DSM Tariff Rider	2,669,826	1,930,028	-	-	-	4,599,854
997033	DSM Tariff Rider - 99 (G)	-	-	(229,759)	5,650	(79,300)	(303,408)
997020	FAS87 Current Pension Accrual	(358,341)	(166,547)	(103,231)	(43,640)	-	(671,758)
997086	FAS87 Pension Benefits - OR	-	-	-	-	(64,141)	(64,141)
997024	Kettle Falls Disallowance	47,107	-	-	-	-	47,107
997030	Senate Bill 408	-	-	-	-	3,478	3,478
997031	Decoupling Mechanism	3,978,315	2,108,680	2,866,999	772,025	666,450	10,392,470
997098	Provision for Rate Refund	62,308	344,764	(968,609)	76,724	-	(484,813)
997032	Interest Rate Swaps	8,721,937	4,489,516	2,488,133	1,208,614	1,614,433	18,522,632
997033	BPA Residential Exchange	(58,509)	(25,141)	-	-	-	(83,650)
997034	Montana Hydro Settlement	(236,804)	(94,680)	-	-	-	(331,484)
997043	Washington Deferred Power Costs	(1,014,641)	-	-	-	-	(1,014,641)
997044	Non-Monetary Power Costs	(4,914)	(2,562)	-	-	-	(7,475)
997046	Nez Perce Settlement	7,703	(1,824)	-	-	-	5,879
997053	Renewable Energy Certificate Fees	(5,197)	(2,415)	-	-	-	(7,613)
997054	Spokane River Relicensing	(25,529)	(2,029)	-	-	-	(27,558)
997058	Colstrip Settlement	-	69,994	-	-	-	69,994
997059	Spokane River Relicensing PME	(16,211)	(9,449)	-	-	-	(25,659)
997063	CDA Lake Settlement	(203,389)	(106,042)	-	-	-	(309,430)
997063	CDA Lake Settlement	(53,241)	(10,841)	-	-	-	(64,083)
997065	Amortization - Unbilled Revenue Add-Ins	(275,312)	(858)	(80,487)	(80,785)	-	(437,442)
997071	OR Regulatory Fee	-	-	-	-	(680)	(680)
997081	Deferred Compensation	56,510	26,264	16,280	6,882	10,115	116,051
997083	Paid Time Off	(57,318)	(26,640)	(16,512)	(6,980)	(10,260)	(117,710)
997084	Customer Uncollectibles	(80,674)	(42,185)	(22,759)	(11,618)	-	(157,236)
997027	Uncollectibles	-	-	-	-	(15,013)	(15,013)
997088	Deferred O&M Colstrip & CS2	(385,963)	(367,107)	-	-	-	(753,071)
997095	WA REC DEF	213,454	-	-	-	-	213,454
997100	WA REC Amort	(11,219)	-	-	-	-	(11,219)
997096	CDA Settlement Costs	(7,528)	(3,925)	-	-	-	(11,452)
997099	Kettle Falls Diesel Leak	(32,199)	(16,787)	-	-	-	(48,986)
997102	Amort Idaho Earnings Test (254229)	-	828,083	-	21,050	-	849,133
997103	Def Project Compass	-	(234,007)	-	(58,848)	-	(292,854)
997104	Spokane River TDG	(101,638)	(41,028)	-	-	-	(142,666)
997105	WA Natural Gas Line Extension	-	-	505,410	-	-	505,410
		11,517,739	7,419,786	1,628,739	564,296	1,180,717	22,311,277

Direct	4,359,341	3,690,657	(498,482)	(485,300)	(210,003)	6,856,213
Allocated	7,158,398	3,729,129	2,127,221	1,049,596	1,390,720	15,455,064
	4,400,610	3,691,640	(498,458)	(485,300)	N/A	Direct per ROO
	41,269	983	24	0		

3)Reconcile SCH Ms to DFIT Exp-2016.xlsx / Reconcile Temp

2.06 - 06

	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
EDAN	64.750%	35.250%				100.000%
GDAN			67.091%	32.909%		100.000%
CDAA	46.184%	25.142%	13.390%	6.568%	8.716%	100.000%
CDAN	50.817%	27.665%	14.437%	7.081%		100.000%

Schedule M

GL DFIT

Injuries and Damages	(4,508)	(2,454)	(1,597)	(783)	2,310	(7,032)	-	-
Boulder Park Write Off		39,298				39,298		(0)
FAS106 Current Retiree Medical Acc	(542,175)	(295,161)	(157,193)	(77,105)	(102,322)	(1,173,957)	(1,173,957)	102,322
FAS106 Post Retirement - OR						-		(102,322)
Idaho PCA		(843,226)				(843,226)		0
DSM Book Amortization					(391,598)	(391,598)		(360)
Deferred Gas Credit and Refunds			(2,592,037)	(1,221,117)	(407,993)	(4,221,147)		(0)
Redemption Expense	(288,618)	(157,124)	(68,213)	(33,459)	(44,402)	(591,816)	(509,428)	44,401
Redemption Expense Amortization						-		(44,402)
Amort - Invest in Exch Pwr (405.92,)	(440,304)					(440,304)		0
DSM Tariff Rider	2,669,826	1,930,028				4,599,854		(0)
DSM Tariff Rider - 99 (G)			(229,756)	5,651	(79,300)	(303,405)		(3)
FAS87 Current Pension Accrual	(339,865)	(185,023)	(98,537)	(48,334)	(64,141)	(735,899)	(735,899)	64,141
FAS87 Pension Benefits - OR						-		(64,141)
Kettle Falls Disallowance	87,808					87,808		(40,701)
Senate Bill 408					3,397	3,397		81
Decoupling Mechanism	3,978,315	2,108,680	2,774,210	772,025	666,450	10,299,680		92,789
Provision for Rate Refund	62,309	344,764	(875,819)	76,724		(392,023)		(92,790)
Interest Rate Swaps	8,554,416	4,657,037	2,480,184	1,216,562	1,614,433	18,522,632	18,522,632	0
BPA Residential Exchange	(57,923)	(24,137)				(82,059)		(1,591)
Montana Hydro Settlement	(236,804)	(94,680)				(331,484)		-
Washington Deferred Power Costs	(1,014,641)					(1,014,641)		-
Non-Monetary Power Costs	(4,840)	(2,635)				(7,475)		0
Nez Perce Settlement	7,703	(1,824)				5,879		-
Renewable Energy Certificate Fees	(4,929)	(2,683)				(7,612)		(0)
Spokane River Relicensing	(25,529)	(2,029)				(27,558)		0
Colstrip Settlement		69,994				69,994		(0)
Spokane River Relicensing PME	(16,211)	(9,449)				(25,659)		(0)
CDA Lake Settlement	(200,356)	(109,074)				(309,430)		(0)
CDA Lake Settlement	(53,241)	(10,841)				(64,083)		(0)
Amortization - Unbilled Revenue Ad	(275,312)	(858)	(80,487)	(80,785)		(437,442)		-
OR Regulatory Fee					(680)	(680)		(0)
Deferred Compensation	53,597	29,178	15,539	7,622	10,115	116,051	116,051	0
Paid Time Off	(54,363)	(29,595)	(15,761)	(7,731)	(10,260)	(117,710)	(117,710)	0
Customer Uncollectibles	(79,551)	(43,308)	(23,064)	(11,313)	(15,013)	(172,250)	(172,250)	15,013
Uncollectibles						-		(15,013)
Deferred O&M Colstrip & CS2	(385,963)	(367,107)				(753,071)		-
WA REC DEF	202,235					202,235		11,219
WA REC Amort						-		(11,219)
CDA Settlement Costs	(7,415)	(4,037)				(11,452)		(1)
Kettle Falls Diesel Leak	(31,719)	(17,268)				(48,986)		0
Amort Idaho Earnings Test (254229)		828,083		21,050		849,133		-
Def Project Compass		(234,007)		(58,848)		(292,854)		0
Spokane River TDG	(101,638)	(41,028)				(142,666)		0
WA Natural Gas Line Extension			505,410			505,410		0
	11,450,302	7,529,515	1,632,880	560,159	1,180,997	22,353,853		
	67,437	(109,729)	(4,141)	4,137	(280)	(42,576)		
	4,400,628	3,691,662	(498,478)	(485,300)	(209,723)	6,898,789	Direct	
	7,049,674	3,837,853	2,131,359	1,045,459	1,390,720	15,455,064	Allocated	

2.06-07

AVISTA UTILITIES
ITC AMORTIZATION

	2009	2010	2011	2012	2016	Total
	Noxon #1	Noxon #3	Noxon #2	Noxon #4	Nine Mile	
Project Costs per Tax Return	17,700,420	8,298,500	9,371,870	7,750,955	64,728,195	
ITC Rate	30%	30%	30%	30%	30%	
ITC Claimed on Tax Return	(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(19,418,459)	(32,354,982)
Amortization:						
2009	(44,251)					(44,251)
2010	(88,502)	(20,746)				(109,248)
2011	(88,502)	(41,494)	(23,431)			(153,427)
2012	(88,502)	(41,493)	(46,859)	(19,377)		(196,231)
2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Feb	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Mar	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Apr	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
May	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Jun	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Jul	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Aug	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Sep	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Oct	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Nov	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)
Dec	(6,720)	(3,156)	(3,569)	(2,956)		(16,401) revised to 65 year life
2014	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)
2015	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)
2016	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558) ✓
2017	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2018	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2019	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2070	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2071	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2072	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2073	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)
2074	(73,920)	(37,872)	(42,828)	(35,472)	(298,746)	(488,838)
2075		(34,716)	(42,828)	(35,472)	(298,746)	(411,762)
2076			(39,259)	(35,472)	(298,746)	(373,477)
2077				(32,516)	(298,746)	(331,262)
2078					(298,746)	(298,746)
2079					(298,746)	(298,746)
2080					(298,746)	(298,746)
Total Amortization	(5,309,922)	(2,489,835)	(2,811,409)	(2,325,115)	(19,418,459)	(32,354,740)
Variance - Will Adjust in final year.	204	(285)	152	171	0	242
Restating Adjustment:						
		65.73%	34.27%			
Restating ITC Amortization	Annual	System	WA	ID		
		(495,558) ✓	(325,730)	(169,828)		
Test Period ITC Amortization	1/1/16-12/31/16	(494,274)	(324,886)	(169,388)		
Adjustment		(1,284)	(849) ✓	(440)		

Avista Corporation
 Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)
Cabinet Gorge estimated net generation	1,075,975 MWh
X	1,000
	1,075,975,000 kWh
(Incremental increase in generation)	1.41%
	15,171,248 kWh
	-\$0.01100 \$/kWh
	-\$166,884
	100.00%
Total Cabinet Gorge Production Tax Credit	-\$166,884

	System	WA	ID
Total pro forma Production Tax Credit	-\$166,884	-\$109,693	-\$57,191
Production Tax Credit per ROO (E-FIT-12A) Dec 31, 2015	-\$166,883	-\$109,692	-\$57,191
Adjustment to FIT for actual qualified generation	-\$1	-\$1	\$0
Production/Transmission Ratio	100.00%	65.73%	34.27%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

2.06-10

	2016												
	<u>Ann</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
1													
2	Hydro Projects												
3	Clark Fork												
4	Cabinet Gorge	1,075,975	58,499	69,983	94,054	129,032	159,771	142,490	75,525	38,558	41,141	71,504	106,388
5	Noxon Rapids												89,030
6	TOTAL												
7													

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space
		Charges to Non-Utility
Adjustment Number		2.07
Workpaper Reference		E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(31)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(31)
24	Total Electric Expenses	(31)
25	OPERATING INCOME BEFORE FIT	31
FEDERAL INCOME TAX		
26	Current Accrual	11
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$20
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Non-Utility --	osc-2 \$ ✓ 63,001	\$44,936	\$12,574	\$5,491
Per utility 4 factor note 7 *	100.000%	71.326%	19.958%	8.716%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.270%	70.287%	
Allocation to WA by service	<u>\$39,516</u>	<u>\$30,678</u>	<u>\$8,838</u>	
Adjustment to remove portion of office space for Non-Utility		-30,678	-8,838	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: SS
Mgr. Review: Jma

Date: 2/21/2017

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

Total hours charged osc-3 21,447.35 ✓

(Excluding Executive Officers)

Hours charged 21,157.85

FTEs 10.17 a

Standard office space 82 b square feet
\$27.99 c Office Space Cost / per sq ft.
\$3,765 d Annual Cost/Workstation

\$ 61,644 a*b*c+ a*d

(Executive Officers)

Hours charged osc-3 289.50

FTEs 0.14 a

Average Executive Square footage 169 b square feet
\$27.99 c Office Space Cost / per sq ft.
\$5,019 d Annual Cost/Workstation

\$ 1,357 a*b*c+ a*d

\$ 63,001 ✓ All Employees
OSC-1

Notes:

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: JSS

Date: 2/21/2017

Mgr. Review: Jma

2.07-04

Accounting Period	(All)
Mac	(All)

Sum of Transaction Qty SUM	
Organization Desc	Total
A07 - Gen Mgmt & Admin Support	169.50
A19 - Operating Tech Ops	4.00
A54 - Dir of Customer Solution	8.00
A57 - Ed Utility Accounting	54.50
A83 - Klamath Falls	16.00
B04 - Clark Fork License	6.00
B07 - Maint Mgmt & Constuct	9.50
B09 - Network Operations	13.00
B16 - Government Relations	5,461.00
B51 - Gas Engineering	17.00
B53 - Pullman	113.50
B54 - Gas Compliance	12.00
C02 - Internal Communications	4.00
C08 - Technical Services - GIS	4.00
C50 - Con Ctr - Spokane	5.00
C56 - System Planning	216.00
D53 - Clarkston	13.00
D54 - Corp & Subs Accounting	0.00
E01 - Exec Administration	289.50
E07 - Generation Engineers	27.00
E50 - Con Ctr - Hiring-L and D	12.00
E55 - Power Supply	470.00
F08 - Electric Shop	20.00
F19 - Back Office Tech Ops	5.50
F52 - Market Services	90.00
F53 - AM Lewis/Clark	1,214.20
F55 - Financial Planning and Analysis	20.00
G53 - Area Manager - CDA	649.80
G54 - Finance Administration	9.50
H07 - Facilities Management	8.00
H14 - Consumer Affairs	734.20
H50 - Othello	2.00
H53 - Kellogg	16.00
J09 - Network Systems	8.00
J50 - Reg Bus Mgr - Spokane	1,630.05
J54 - Internal Auditing	4.00
K08 - GIS Editing	6.50
K19 - Customer Tech Ops	2.00
K53 - Contact Ctr-CDA	280.00
M09 - Central Systems	2.00
M11 - EAM Technology	41.50
M54 - Business Development	218.00
N09 - Office of CIO	8.00
N54 - Strategic Initiatives	5,667.00
P03 - Energy Deliver Tech Proj	15.50
P07 - Project Delivery	119.50
P08 - Distribution Oper Sys	21.00
P09 - Project Management	2.00
P50 - Davenport	8.00
P53 - AM Moscow/Pullman	942.00
P99 - IT Director	24.00
R11 - Rates & Regulations	93.00
S19 - Integrations Operations	3.50
S50 - Construction Services	16.50
S54 - External Communications	963.20
T07 - Spokane Area Thermal	13.00
T52 - Demand Side Mgmt	240.00
U01 - Legal Staff	2.50
V08 - Real Estate	132.50
V39 - EAM/Maximo Development	5.00
V50 - AM Oregon	928.00
W01 - Compliance	11.00
W39 - IS Delivery	4.00
X08 - Relay Shop	2.00
X19 - Data Operations	22.65
X39 - Data Development	2.00
Y55 - Resource Accounting	122.50
Z89 - Payroll Accrual	193.25
Grand Total	21,447.35

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number Workpaper Reference	2.08 E-RET
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(62)
16	Total Distribution	(62)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(62)
25	OPERATING INCOME BEFORE FIT	62
FEDERAL INCOME TAX		
26	Current Accrual	22
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$40
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2016

* Actual Payments:	Electric	Gas
January/16	RET-4 2,054,311	RET-4 979,141
February/16	RET-4 1,794,310	RET-4 813,831
March/16	RET-4 1,544,391	RET-4 646,851
April/16	RET-4 1,539,952	RET-4 488,588
May/16	RET-4 1,499,635	RET-4 283,282
June/16	RET-4 1,253,058	RET-4 238,893
July/16	RET-4 1,571,725	RET-4 170,270
August/16	RET-4 939,909	RET-4 141,858
September/16	RET-4 1,472,714	RET-4 181,101
October/16	RET-4 1,507,654	RET-4 294,031
November/16	RET-4 1,554,531	RET-4 439,176
December/16	RET-4 1,926,924	RET-4 821,749
	18,659,114 ✓	5,498,772
Total Actual Payments		
Add Back: Credits for Solar REC's Paid to Customers	1,289,877 ✓	0
Total Paid adjusted for credits to customers	19,948,991	5,498,772
Washington State Excise Tax amount reflected in results	RET-2 20,011,414 ✓	RET-2 5,497,280 ✓
Timing Difference -Remove Dec 2015 Entry Recorded in Jan 2016	RET-2 12,176 ✓	RET-2 1,869 ✓
Timing Difference -Add Dec 2016 Entry Recorded in Jan 2017	RET-3 3,019 ✓	RET-3 (377) ✓
Eliminate prior period correction (recorded 2016.02)	RET-2 (77,619) ✓	
	\$19,948,991	\$5,498,772
Total Expense		
Adjustment of Washington State Excise Tax	(62,424) ✓	1,492

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (176,759.56) ✓	RET-4 (117,839.72)	
	LIHEAP Tax credit benefit to acct 908610	RET-3 176,759.56	RET-3 117,839.72	
		(0.00)	0.00	

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

2,08-03

Adjustment No. _____

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : '2016%', GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(176,759.56)	(176,759.56)	-	-
				(176,759.56)	(176,759.56)	-	-
			WA Electric Excise Tax Current Month	20,127,921.36	20,127,921.36		
			WA Electric Excise Tax True Up April 2016	(9,915.93)	(9,915.93)		
			WA Electric Excise Tax True Up August 2016	(13,181.92)	(13,181.92)		
		RET-1	WA Electric Excise Tax True Up Deecember 2015	(12,176.00)	(12,176.00)		
			WA Electric Excise Tax True Up Feb 2016	(49.75)	(49.75)		
			WA Electric Excise Tax True Up Jan 2016	(2,837.39)	(2,837.39)		
			WA Electric Excise Tax True Up July 2016	2,125.40	2,125.40		
			WA Electric Excise Tax True Up June 2016	(5,452.41)	(5,452.41)		
			WA Electric Excise Tax True Up March 2016	11,660.91	11,660.91		
			WA Electric Excise Tax True Up May 2016	(4,516.43)	(4,516.43)		
			WA Electric Excise Tax True Up November 2016	25,937.07	25,937.07		
			WA Electric Excise Tax True Up October 2016	3,666.25	3,666.25		
			WA Electric Excise Tax True Up September 2016	(12,626.33)	(12,626.33)		
		RET-1	WA Electric Excise Tax V# 1045758	77,619.17	77,619.17		
				20,188,174.00	20,188,174.00	-	-
			WA Natural gas "Other" April 2016 Estimate	380.00	380.00		
			WA Natural gas "Other" April 2016 True Up	46.16	46.16		
			WA Natural gas "Other" August 2016 Estimate	53.00	53.00		
			WA Natural gas "Other" August 2016 True Up	(8.05)	(8.05)		
			WA Natural gas "Other" December 2016 Estimate	654.00	654.00		
			WA Natural gas "Other" Feb 2016 Estimate	515.00	515.00		
			WA Natural gas "Other" Feb 2016 True Up	(76.08)	(76.08)		
			WA Natural gas "Other" Jan 2016 Estimate	750.00	750.00		
			WA Natural gas "Other" Jan 2016 True Up	21.10	21.10		
			WA Natural gas "Other" July 2016 Estimate	219.45	219.45		
			WA Natural gas "Other" July 2016 True Up	(16.27)	(16.27)		
			WA Natural gas "Other" June 2016 Estimate	120.00	120.00		
			WA Natural gas "Other" June 2016 True Up	(16.27)	(16.27)		
			WA Natural gas "Other" March 2016 Estimate	200.00	200.00		
			WA Natural gas "Other" March 2016 True Up	44.77	44.77		
			WA Natural gas "Other" May 2016 Estimate	143.00	143.00		
			WA Natural gas "Other" May 2016 True Up	25.75	25.75		
			WA Natural gas "Other" November 2016 Estimate	280.00	280.00		
			WA Natural gas "Other" November 2016 True Up	(9.43)	(9.43)		
			WA Natural gas "Other" October 2016 Estimate	160.00	160.00		
			WA Natural gas "Other" October 2016 True Up	0.25	0.25		
			WA Natural gas "Other" September 2016 Estimate	56.00	56.00		
			WA Natural gas "Other" September 2016 True Up	27.09	27.09		
				3,569.47	3,569.47		
				20,014,983.91	20,014,983.91	-	-
			Total for ED 408110				
			WA Gas Excise LIHEAP Tax Credit	(117,839.72)	-	(117,839.72)	-
			WA Gas Excise Tax Current Month	5,637,399.39	-	5,637,399.39	-
			WA Gas Excise Tax True Up April 2016	(3,458.16)	-	(3,458.16)	-
			WA Gas Excise Tax True Up August 2016	(1,831.13)	-	(1,831.13)	-
		RET-1	WA Gas Excise Tax True Up Deecember 2015	(1,869.11)	-	(1,869.11)	-
			WA Gas Excise Tax True Up Feb 2016	(383.17)	-	(383.17)	-
			WA Gas Excise Tax True Up Jan 2016	(925.89)	-	(925.89)	-
			WA Gas Excise Tax True Up July 2016	(2,480.27)	-	(2,480.27)	-
			WA Gas Excise Tax True Up June 2016	(3,472.60)	-	(3,472.60)	-
			WA Gas Excise Tax True Up March 2016	(822.25)	-	(822.25)	-
			WA Gas Excise Tax True Up May 2016	(3,830.13)	-	(3,830.13)	-
			WA Gas Excise Tax True Up November 2016	(130.18)	-	(130.18)	-
			WA Gas Excise Tax True Up October 2016	(543.70)	-	(543.70)	-
			WA Gas Excise Tax True Up September 2016	(2,533.52)	-	(2,533.52)	-
				5,497,279.56	-	5,497,279.56	-
				5,497,279.56	-	5,497,279.56	-
			Total for GD 408110				
			Total	25,512,263.47	20,014,983.91	5,497,279.56	-

Transaction Analysis Selection: Accounting Period : '2016%', GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2016 LIHEAP credit from St. of WA DOR	121,620.90	121,620.90	-	-
			July 2016 LIHEAP credit from St. of WA DOR	55,138.66	55,138.66	-	-
				176,759.56	176,759.56	-	-
			RET-1				
GD		WA	Aug 2016 LIHEAP credit from St. of WA DOR	81,080.61	-	81,080.61	-
			July 2016 LIHEAP credit from St. of WA DOR	36,759.11	-	36,759.11	-
				117,839.72	-	117,839.72	-
			RET-1				
			Total	294,599.28	176,759.56	117,839.72	-

Transaction Analysis Selection: Accounting Period : '201701', GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,351,544.24	2,351,544.24	.00	.00
			WA Electric Excise Tax True Up December 2016	3,019.31 ✓	3,019.31 ✓	.00	.00
			WA Natural gas "Other" December 2016 True Up	105.00	105.00	.00	.00
			WA Natural gas "Other" January 2017 Estimate	1,066.00	1,066.00	.00	.00
			Sub-total	2,355,734.55	2,355,734.55	.00	.00
			RET-1				
GD		WA	WA Gas Excise Tax Current Month	1,263,429.62	.00	1,263,429.62	.00
			WA Gas Excise Tax True Up December 2016	-376.75	.00	-376.75 ✓	.00
			Sub-total	1,263,052.87	.00	1,263,052.87	.00
			RET-1				
			Total	3,618,787.42	2,355,734.55	1,263,052.87	.00

Prep by: JMA
 Date: 2/15/2017 Mgr. Review: _____

2.08-05

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

STATE BUSINESS & OCCUPATION TAX	Summary	January/16	February/16	March/16	April/16	May/16	June/16	July/16	August/16	September/16	October/16	November/16	December/16
STATE PUBLIC UTILITY TAX													
Power - Electricity Addendum													
Gross Amount		52,274,245.77	46,443,222.30	42,883,625.45	40,249,553.88	39,111,267.66	38,494,427.65	44,333,193.90	44,078,021.74	43,692,534.28	39,120,219.70	40,903,230.10	50,295,703.83
Deductions		3,290,508.32	237,877.77	140,147.43	492,444.05	395,016.50	472,229.37	323,683.28	306,403.39	285,088.08	196,955.17	160,226.71	161,121.72
Taxable Amount		519,588,737.45	53,036,367.53	46,323,907.45	39,757,109.83	38,716,251.16	38,022,198.28	44,009,510.62	43,771,618.35	43,407,446.20	38,923,264.53	40,743,003.39	50,134,582.11
Tax Due @	0.038734	20,125,750.16	2,054,310.66	1,794,310.23	1,655,625.88	1,499,635.27	1,472,751.83	1,704,664.38	1,695,449.86	1,681,344.02	1,507,653.73	1,578,139.49	1,941,912.90
Renewable Energy Credit		(1,289,876.61)	0.00	(111,234.53)	0.00	0.00	(219,693.61)	(77,801.10)	(684,757.05)	(157,793.11)	0.00	(23,608.74)	(14,988.47)
60% Allocated LIHEAP Credit		(176,759.56)	0.00	0.00	0.00	0.00	0.00	(55,138.66)	(70,783.49)	(50,837.41)	0.00	0.00	0.00
Total Electric Tax:		18,659,113.98	2,054,310.66	1,794,310.23	1,544,391.35	1,499,635.27	1,253,058.22	1,571,724.62	939,909.32	1,472,713.50	1,507,653.73	1,554,530.75	1,926,924.43
Gas Distribution Addendum													
Gross Amount		146,525,552.20	25,454,912.19	16,827,506.64	12,795,892.93	7,471,834.37	6,317,086.96	5,459,640.07	4,982,484.83	5,646,383.89	7,662,142.86	11,416,898.08	21,341,379.78
Deductions		715,281.19	35,892.42	21,888.38	34,893.91	117,677.80	115,294.44	85,061.61	74,731.29	65,047.90	28,927.73	15,656.27	8,321.09
Taxable Amount		145,810,271.01	25,419,019.77	16,792,612.73	12,684,004.58	7,354,156.57	6,201,792.52	5,374,578.46	4,907,753.54	5,581,335.99	7,633,215.13	11,401,241.81	21,333,058.69
Tax Due @	0.03852	5,616,611.64	979,140.64	813,831.35	646,851.44	283,282.11	238,893.05	207,028.76	189,046.67	214,993.06	294,031.45	439,175.83	821,749.42
40% Allocated LIHEAP Credit		(117,839.72)	0.00	0.00	0.00	0.00	0.00	(36,759.11)	(47,189.00)	(33,891.61)	0.00	0.00	0.00
Total Gas Tax:		5,498,771.92	979,140.64	813,831.35	646,851.44	283,282.11	238,893.05	170,269.65	141,857.67	181,101.45	294,031.45	439,175.83	821,749.42

Prep by: *[Signature]*
 Mgr. Review: _____

Date: 2/15/2017

2.09-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number Workpaper Reference	2.09 E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(94) ✓
15	Taxes	-
16	Total Distribution	(94)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(94)
25	OPERATING INCOME BEFORE FIT	94
FEDERAL INCOME TAX		
26	Current Accrual	33
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$61
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.09-02

Avista Utilities
Property Dispositions
12 Months ended December 31, 2016

Year	Gain(Loss)	AMORTIZATION PERIOD												TOTAL		
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		2017	2018
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	244,180
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	65,410
2007	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	166,680
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	234,734	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	120,036
Total	1,825,917	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	77,797	60,511	1,825,913

12 ME Dec 31, 2016 94,465

Year	Gain(Loss)	AMORTIZATION PERIOD												TOTAL		
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		2017	2018
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	94,590
2000	7,096	710	710	710	710	710	710	710	710	710	710	710	710	710	710	7,100
2001	3,918	392	392	392	392	392	392	392	392	392	392	392	392	392	392	3,920
2002	25,315	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	25,320
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(2,140)
2004	61	6	6	6	6	6	6	6	6	6	6	6	6	6	6	60
2005	625	63	63	63	63	63	63	63	63	63	63	63	63	63	63	630
2006	99	10	10	10	10	10	10	10	10	10	10	10	10	10	10	100
2007	25	3	3	3	3	3	3	3	3	3	3	3	3	3	3	27
2008	3,452	345	345	345	345	345	345	345	345	345	345	345	345	345	345	3,452
2009	1,496	150	150	150	150	150	150	150	150	150	150	150	150	150	150	1,496
2010	426	43	43	43	43	43	43	43	43	43	43	43	43	43	43	426
2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	56,272	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	37,065
2016	31,613	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	31,613
Total	259,919	62,844	50,516	43,799	13,306	3,997	3,330	2,938	406	620	6,241	9,885	13,033	13,035	12,684	259,931

12 ME Dec 31, 2016 13,033

Prep by: _____ 1st Review: *JM*
Date: 2/21/2017 Mgr. Review: _____

2.09-03

Adjustm 2. _____
 Workpaper Ref. NGL-2

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2016

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Harrington Land	1,565	ED,WA ✓	1,565	1,565	-	-	-	-	-	1,565
2 Bishop CT Reg Station	(165)	ED,WA ✓	(165)	(165)	-	-	-	-	-	(165)
3 Upriver Drive Land Exchange	225,357	CD,AA ✓	160,738	109,736	51,002	44,977	31,613	13,364	19,642	225,357
4 Colstrip Land Sales	13,539	ED,AN ✓	13,539	8,899	4,640	-	-	-	-	13,539
Total Gain	\$ 240,296		\$ 175,678	\$ 120,036	\$ 55,642	\$ 44,977	\$ 31,613	\$ 13,364	\$ 19,642	\$ 240,296
Net Gain for Amortization (421100 & 421200)	\$ 240,296		\$ 175,678	\$ 120,036	\$ 55,642	\$ 44,977	\$ 31,613	\$ 13,364	\$ 19,642	\$ 240,296

Jurisdictional allocators:
 1 (Production/Transmission Ratio)
 4 (Jurisdictional 4-Factor)

7 CD,AA	100.000%		71.326%	65.730%	34.270%	100.000%	70.287%	29.713%	8.716%	
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Prep by: _____ 1st Review: _____
 Date: 2/21/2017 Mgr. Review: *JMA*

2,09-04

SCHEDULE 27
for year ended December 31, 2016
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Harrington Land		
(b) Permanent Record Reference	201603		
(c) Date Property disposed of	201511		
(d) Primary Plant Account Credited	101000		
(e) Gross Sale Price		1,783	
(f) Expense of Sale			
(g) Original Cost:		218	
(h) Accumulated Depreciation		-	
(i) Location	Harrington, Washington		
(j) Date of Purchase	1930		
(k) Loss on Disposition of Property		1,565	✓ 1,565.40 ED.WA.360200
2. (a) Brief Description of Property Disposed:	Bishop Ct Reg Station Land		
(b) Permanent Record Reference	201611		
(c) Date Property disposed of	201603		
(d) Primary Plant Account Credited	101000		
(e) Gross Sale Price		500	
(f) Expense of Sale		-	
(g) Original Cost:		665	
(h) Accumulated Depreciation		-	
(i) Location	Spokane, WA		
(j) Date of Purchase	1906		
(k) Gain on Disposition of Property		(165)	✓ (164.82) ED.WA.360200
3. (a) Brief Description of Property Disposed:	Upriver Dr Land		
(b) Permanent Record Reference	201611		
(c) Date Property disposed of	201605		
(d) Primary Plant Account Credited	101000		
(e) Gross Sale Price		420,000	
(f) Expense of Sale		9,510	
(g) Original Cost:		185,132	
(h) Accumulated Depreciation		-	
(i) Location	Spokane, WA		
(j) Date of Purchase	1985		
(k) Gain on Disposition of Property		225,357	✓ 225,357.44 CD.AA.389200
4. (a) Brief Description of Property Disposed:	Colstrip Townsite		
(b) Permanent Record Reference	201612		
(c) Date Property disposed of	201303		
(d) Primary Plant Account Credited	101000		
(e) Gross Sale Price		13,928	
(f) Expense of Sale		-	
(g) Original Cost:		389	
(h) Accumulated Depreciation		-	
(i) Location	Colstrip, MT		
(j) Date of Purchase	1984		
(k) Gain on Disposition of Property		13,539	✓ 13,539.36 ED.C3.310200

2.10-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather
		Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
REVENUES		
1	Total General Business	\$7,392 ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	7,392
5	Other Revenue	(5,775) ✓
6	Total Electric Revenue	1,617
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	284
16	Total Distribution	284
17	Customer Accounting	49
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	15
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	15
24	Total Electric Expenses	348
25	OPERATING INCOME BEFORE FIT	1,269
FEDERAL INCOME TAX		
26	Current Accrual	444
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$825
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.10-02

12.2016	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,526	1,107	905	771	535	310	139	31	31	164	525	873	1,135
Actual DDH	5,722	1,048	753	683	308	198	110	20	10	158	508	637	1,289
Unbilled DDH	804	59	152	88	227	112	29	11	21	6	17	236	-154
Normal DDC	478	0	0	0	1	13	52	199	171	41	1	0	0
Actual DDC	494	0	0	0	6	6	114	152	209	7	0	0	0
Unbilled DDC	-16	0	0	0	-5	7	-62	47	-38	34	1	0	0
Rate Group													
WA Res Sched 1	73,659,258	7,493,658	19,509,772	11,259,273	20,261,319	12,470,672	-12,886,269	11,867,820	-9,609,386	8,630,784	1,891,413	22,644,242	-19,874,040
No of Cust	209,862	208,215	210,416	209,748	209,402	209,001	208,962	209,202	209,510	210,312	210,672	211,344	211,561
Usage/DDH	0.610	0.610	0.610	0.610	0.454	0.454	0.454	0.000	0.000	0.000	0.454	0.454	0.610
Usage/DDC	0.000	0.000	0.000	0.000	1.260	1.260	1.207	1.207	1.207	1.207	1.260	1.260	0.000
WA Res Sched 11	1,720,811	167,055	435,810	251,301	498,880	246,663	-123,878	143,105	-115,600	103,821	37,801	523,784	-447,931
No of Cust	9,022	8,876	8,988	8,952	9,007	9,026	8,965	9,035	9,027	9,061	9,113	9,096	9,118
Usage/DDH	0.319	0.319	0.319	0.319	0.244	0.244	0.244	0.000	0.000	0.000	0.244	0.244	0.319
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.337	0.337	0.337	0.337	0.000	0.000	0.000
WA Com Sched 11	4,721,186	595,468	1,546,139	896,472	1,034,094	1,110,336	-1,890,222	1,560,248	-1,267,142	1,129,765	165,286	1,413,756	-1,573,014
No of Cust	22,087	21,893	22,065	22,098	22,002	22,098	22,097	22,043	22,142	22,064	22,192	22,187	22,157
Usage/DDH	0.461	0.461	0.461	0.461	0.270	0.270	0.270	0.000	0.000	0.000	0.270	0.270	0.461
Usage/DDC	0.000	0.000	0.000	0.000	2.858	2.858	1.506	1.506	1.506	1.506	2.858	2.858	0.000
WA Ind Sched 11	96,981	10,898	29,687	16,787	25,699	12,987	-3,562	5,188	-4,060	3,813	1,971	26,718	-29,145
No of Cust	125	122	129	126	124	127	126	125	121	127	127	124	125
Usage/DDH	1.514	1.514	1.514	1.514	0.913	0.913	0.913	0.000	0.000	0.000	0.913	0.913	1.514
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.883	0.883	0.883	0.883	0.000	0.000	0.000
WA Res Sched 21	515,077	60,396	172,885	94,086	145,546	67,587	-91,195	74,716	-59,151	55,176	10,259	142,416	-157,644
No of Cust	48	45	50	47	51	48	54	48	47	49	48	48	45
Usage/DDH	22,748	22,748	22,748	22,748	12,572	12,572	12,572	0.000	0.000	0.000	12,572	12,572	22,748
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	33,119	33,119	33,119	33,119	0.000	0.000	0.000
WA Com Sched 21	146,230	270,200	686,484	391,419	0	0	-1,717,454	1,304,170	-1,047,827	943,442	0	0	-684,204
No of Cust	1,760	1,808	1,783	1,756	1,759	1,756	1,752	1,755	1,744	1,755	1,749	1,745	1,754
Usage/DDH	2,533	2,533	2,533	2,533	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,533
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	15,811	15,811	15,811	15,811	0.000	0.000	0.000
ID Res Sched 1	37,131,699	3,655,809	9,415,926	5,457,994	10,975,693	5,403,471	-4,780,345	4,689,675	-3,796,224	3,412,694	825,785	11,506,038	-9,634,817
No of Cust	104,838	104,667	104,640	104,768	104,656	104,427	104,347	104,482	104,608	105,103	105,142	105,529	105,682
Usage/DDH	0.592	0.592	0.592	0.592	0.462	0.462	0.462	0.000	0.000	0.000	0.462	0.462	0.592
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.955	0.955	0.955	0.955	0.000	0.000	0.000
ID Res Sched 11	716,686	74,442	191,893	110,989	203,415	100,090	-53,932	60,677	-49,229	44,243	15,325	213,492	-194,719
No of Cust	5,173	5,171	5,174	5,169	5,150	5,136	5,159	5,164	5,182	5,205	5,181	5,199	5,182
Usage/DDH	0.244	0.244	0.244	0.244	0.174	0.174	0.174	0.000	0.000	0.000	0.174	0.174	0.244
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.250	0.250	0.250	0.250	0.000	0.000	0.000

Prep by:  1st Review: 
Date: 2/16/2017 Mgr. Review: 

2.10-03

12.2016

	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 11	3,675,554	456,266	1,181,282	683,681	872,596	809,292	-1,499,807	1,247,242	-1,007,896	898,937	120,358	1,119,612	-1,206,009
No of Cust	15,678	15,560	15,637	15,632	15,620	15,687	15,670	15,749	15,741	15,691	15,688	15,709	15,757
Usage/DDH	0.497	0.497	0.497	0.497	0.302	0.302	0.302	0.000	0.000	0.000	0.302	0.302	0.497
Usage/DDC	0.000	0.000	0.000	0.000	2.538	2.538	1.685	1.685	1.685	1.685	2.538	2.538	0.000
ID Ind Sched 11	51,194	6,078	15,088	8,669	14,244	7,028	-7,676	7,209	-5,829	5,215	1,067	14,809	-14,708
No of Cust	132	137	132	131	131	131	132	132	132	132	131	131	127
Usage/DDH	0.752	0.752	0.752	0.752	0.479	0.479	0.479	0.000	0.000	0.000	0.479	0.479	0.752
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	1.162	1.162	1.162	1.162	0.000	0.000	0.000
ID Res Sched 21	102,478	15,091	38,879	22,509	26,710	13,179	-21,653	19,001	-15,363	13,746	2,000	27,769	-39,390
No of Cust	18	18	18	18	18	18	18	18	18	18	18	18	18
Usage/DDH	14.210	14.210	14.210	6.537	6.537	6.537	6.537	0.000	0.000	0.000	6.537	6.537	14.210
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	22.460	22.460	22.460	22.460	0.000	0.000	0.000
ID Com Sched 21	209,359	224,170	579,163	332,772	0	0	-1,162,165	884,352	-715,008	643,993	0	0	-577,918
No of Cust	1,054	1,056	1,059	1,051	1,057	1,054	1,050	1,054	1,054	1,061	1,059	1,054	1,043
Usage/DDH	3.598	3.598	3.598	3.598	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.598
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	17.852	17.852	17.852	17.852	0.000	0.000	0.000
ID Ind Sched 21	741,398	86,259	225,699	118,606	194,338	94,410	23,681	0	0	0	13,658	195,826	-211,079
No of Cust	62	64	65	59	65	64	62	61	63	62	61	63	60
Usage/DDH	22.844	22.844	22.844	22.844	13.171	13.171	13.171	0.000	0.000	0.000	13.171	13.171	22.844
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	123,487,911	13,115,790	34,028,707	19,644,558	34,252,534	20,335,715	-24,214,477	21,863,403	-17,692,715	15,885,629	3,084,923	37,828,462	-34,644,618
WA subtotal	80,859,543	8,597,675	22,380,777	12,909,338	21,965,538	13,908,245	-16,712,580	14,955,247	-12,103,166	10,866,801	2,106,730	24,750,916	-22,765,978
ID subtotal	42,628,368	4,518,115	11,647,930	6,735,220	12,286,996	6,427,470	-7,501,897	6,908,156	-5,589,549	5,018,828	978,193	13,077,546	-11,878,640

Summarize by Schedule

WA Sch 1	73,659,258	7,493,658	19,509,772	11,259,273	20,261,319	12,470,672	-12,886,269	11,867,820	-9,609,386	8,630,784	1,891,413	22,644,242	-19,874,040
WA Sch 11	6,538,978	773,421	2,011,636	1,164,560	1,558,673	1,369,986	-2,017,662	1,708,541	-1,386,802	1,237,399	205,058	1,964,258	-2,050,090
WA Sch 21	661,307	330,596	859,369	485,505	145,546	67,587	-1,808,649	1,378,886	-1,106,978	998,618	10,259	142,416	-841,848
ID Sch 1	37,131,699	3,655,809	9,415,926	5,457,994	10,975,693	5,403,471	-4,780,345	4,689,675	-3,796,224	3,412,694	825,785	11,506,038	-9,634,817
ID Sch 11	4,443,434	536,786	1,388,263	803,339	1,090,255	916,410	-1,561,415	1,315,128	-1,062,954	948,395	136,750	1,347,913	-1,415,436
ID Sch 21	1,053,235	325,520	843,741	473,887	221,048	107,589	-1,160,137	903,353	-730,371	657,739	15,658	223,595	-828,387

Prep by: [Signature]

Date: 2/16/2017 Mgr. Review: _____

12.2016	Total	January	February	March	April	May	June	July	August	September	October	November	December
Revenue Adjustment													
WA Sch 1	\$6,807,290	\$696,236	\$1,801,923	\$1,039,906	\$1,871,335	\$1,151,791	\$1,190,176	\$1,096,112	(\$887,523)	\$797,139	\$174,691	\$2,091,422	(\$1,835,566)
WA Sch 11	\$542,999	\$64,573	\$166,926	\$96,635	\$129,339	\$113,681	(\$167,426)	\$141,775	(\$115,077)	\$102,679	\$17,016	\$162,994	(\$170,116)
WA Sch 21	\$42,072	\$21,105	\$54,484	\$30,781	\$9,228	\$4,285	(\$114,668)	\$87,421	(\$70,182)	\$63,312	\$650	\$9,029	(\$53,373)
Total WA	\$7,392,361	\$781,914	\$2,023,333	\$1,167,322	\$2,009,902	\$1,269,757	\$1,472,270	\$1,325,308	(\$1,072,782)	\$963,130	\$192,357	\$2,263,445	(\$2,059,055)
	66%	67%	67%	67%	65%	69%	71%	70%	70%	70%	69%	66%	67%
Decoupling Revenue Offset													
WA Sch 1	\$5,587,227	\$0,1792	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641	\$0,01641
WA Sch 11	\$434,527	\$50,713	\$133,915	\$77,525	\$103,761	\$91,200	(\$134,316)	\$113,738	(\$92,320)	\$82,373	\$13,651	\$130,761	(\$136,474)
WA Sch 21	\$30,723	\$15,181	\$40,582	\$22,814	\$6,840	\$3,176	(\$84,988)	\$64,793	(\$52,016)	\$46,925	\$482	\$6,692	(\$39,558)
Total WA	\$6,052,477	\$627,844	\$1,656,065	\$955,480	\$1,649,448	\$1,041,523	(\$1,198,016)	\$1,079,892	(\$874,169)	\$784,806	\$157,786	\$1,857,283	(\$1,685,465)
Revenue Related Expenses													
Decoupling Adjustment													
Revenue not captured in Decoupling													
WA Sch 1	\$1,220,063	\$134,286	\$320,155	\$184,765	\$332,488	\$204,644	(\$211,464)	\$194,751	(\$157,690)	\$141,631	\$31,038	\$371,592	(\$326,133)
WA Sch 11	\$108,472	\$13,860	\$33,011	\$19,110	\$25,578	\$22,481	(\$33,110)	\$28,037	(\$22,757)	\$20,306	\$3,365	\$32,233	(\$33,642)
WA Sch 21	\$11,349	\$5,924	\$14,102	\$7,967	\$2,388	\$1,109	(\$29,680)	\$22,628	(\$18,166)	\$16,387	\$168	\$2,337	(\$13,815)
Total WA	\$1,339,884	\$154,070	\$367,268	\$211,842	\$360,454	\$228,234	(\$274,254)	\$245,416	(\$198,613)	\$178,324	\$34,571	\$406,162	(\$373,590)
Revenue Related Expenses													
Decoupling Adjustment													
Revenue not captured in Decoupling													
ID Sch 1	\$3,409,805	\$335,713	\$864,664	\$501,208	\$1,007,898	\$496,201	(\$438,979)	\$430,653	(\$348,607)	\$313,388	\$75,832	\$1,056,599	(\$884,765)
ID Sch 11	\$320,637	\$38,734	\$100,177	\$57,969	\$78,673	\$66,128	(\$112,672)	\$94,900	(\$76,703)	\$68,436	\$9,868	\$97,265	(\$102,138)
ID Sch 21	\$57,023	\$17,624	\$45,680	\$25,656	\$11,968	\$5,825	(\$62,810)	\$48,908	(\$39,542)	\$35,610	\$848	\$12,105	(\$4,849)
Total ID	\$3,787,465	\$392,071	\$1,010,521	\$584,833	\$1,098,539	\$568,154	(\$614,461)	\$574,461	(\$464,852)	\$417,434	\$86,548	\$1,165,969	(\$1,031,752)
	34%	33%	33%	33%	35%	31%	29%	30%	30%	30%	31%	34%	33%
FCA Revenue Offset													
ID Sch 1	\$2,562,831	\$252,324	\$649,887	\$376,711	\$757,542	\$372,948	(\$329,939)	\$323,682	(\$262,015)	\$235,544	\$56,996	\$794,146	(\$664,995)
ID Sch 11	\$219,283	\$26,490	\$68,511	\$39,645	\$53,804	\$45,225	(\$77,056)	\$64,902	(\$52,457)	\$46,803	\$6,749	\$66,519	(\$69,852)
ID Sch 21	\$33,001	\$10,199	\$26,434	\$14,847	\$6,926	\$3,371	(\$36,347)	\$28,303	(\$22,882)	\$20,607	\$491	\$7,005	(\$25,953)
Total ID	\$2,815,115	\$289,013	\$744,832	\$431,203	\$818,272	\$421,544	(\$443,342)	\$416,887	(\$337,354)	\$302,954	\$64,236	\$867,670	(\$760,800)
Revenue Related Expenses													
FCA Adjustment													
Revenue not captured in FCA													
ID Sch 1	\$846,974	\$83,389	\$214,777	\$124,497	\$250,356	\$123,253	(\$109,040)	\$106,971	(\$86,592)	\$77,844	\$18,836	\$262,453	(\$219,770)
ID Sch 11	\$101,354	\$12,244	\$31,666	\$18,324	\$24,869	\$20,903	(\$35,616)	\$29,998	(\$24,246)	\$21,633	\$3,119	\$30,746	(\$32,286)
ID Sch 21	\$24,022	\$7,425	\$19,246	\$10,809	\$5,042	\$2,454	(\$26,463)	\$20,605	(\$16,660)	\$15,003	\$357	\$5,100	(\$18,896)
Total ID	\$972,350	\$103,058	\$265,689	\$153,630	\$280,267	\$146,610	(\$171,119)	\$157,574	(\$127,498)	\$114,480	\$22,312	\$298,299	(\$270,952)
Revenue Related Expenses													
Total Revenue	\$11,179,826	\$1,173,985	\$3,033,854	\$1,752,155	\$3,108,441	\$1,837,911	(\$2,086,731)	\$1,899,769	(\$1,537,634)	\$1,380,564	\$278,905	\$3,429,414	(\$3,090,807)
WA ERM RRC	\$1,278,639	\$147,020	\$350,483	\$202,160	\$343,980	\$217,803	(\$261,719)	\$234,199	(\$189,536)	\$170,174	\$32,991	\$387,599	(\$356,515)
ID PCA LCAR	\$966,811	\$102,471	\$264,175	\$152,755	\$278,669	\$145,775	(\$170,143)	\$156,677	(\$126,771)	\$113,827	\$22,185	\$296,599	(\$269,408)
Total Expense	\$2,245,450	\$249,491	\$614,658	\$354,915	\$622,649	\$363,578	(\$431,862)	\$390,876	(\$316,307)	\$284,001	\$55,176	\$684,198	(\$625,923)
Estimated Margin	\$66,784	\$7,637	\$18,299	\$10,557	\$18,072	\$11,266	(\$13,511)	\$12,114	(\$9,804)	\$8,803	\$1,707	\$20,263	(\$18,619)

Prep by: JMA
Date: 2/16/2017 Mgr. Review:

12.2016	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1	0.09291	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236	0.09236
WA Sch 11	0.08349	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298	0.08298
WA Sch 21	0.06384	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340
ERM RRC	0.01710	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566	0.01566
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183	0.09183
ID Sch 11	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216	0.07216
ID Sch 21	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414	0.05414
WS Usage Percentage													
WA Schedule 1	15 GRC Block Usage, Bills & Baseload	Baseload Usage	Percentage	WS Usage	Percentage	ERM RRC rate	Decoupling RRA rate	1/1/2015	1/1/2016	1/1/2016	1/1/2014	9.209	0.09237
Block 1	1,562,090,324	1,562,090,324	95.70%	0	0.00%	0.07390	0.07390	0.07390	0.07390	0.07390	0.07390	0.07390	0.07390
Block 2	532,041,223	70,260,097	4.30%	461,781,126	56.92%	0.08755	0.08755	0.08755	0.08755	0.08755	0.08755	0.08755	0.08755
Block 3	349,561,635	0	0.00%	349,561,635	43.08%	0.10264	0.10264	0.10264	0.10264	0.10264	0.10264	0.10264	0.10264
	2,443,693,182	1,632,350,421	100.00%	811,342,761	100.00%	0.09405	0.09405	0.09405	0.09405	0.09405	0.09405	0.09405	0.09405
	2,462,067	663				9.405	9.405	9.405	9.405	9.405	9.405	9.405	9.405
WA Schedule 11													
Block 1	411,760,125	411,760,125	84.42%	0	0.00%	0.11507	0.11507	0.11507	0.11507	0.11507	0.11507	0.11507	0.11507
Block 2	184,890,135	76,010,451	15.58%	108,879,684	100.00%	0.08455	0.08455	0.08455	0.08455	0.08455	0.08455	0.08455	0.08455
	596,650,260	487,770,576	100.00%	108,879,684	100.00%	0.08455	0.08455	0.08455	0.08455	0.08455	0.08455	0.08455	0.08455
	364,552	1,338				8.455	8.455	8.455	8.455	8.455	8.455	8.455	8.455
WA Schedule 21													
Block 1	1,262,061,453	1,262,061,453	97.30%	0	0.00%	0.07240	0.07240	0.07240	0.07240	0.07240	0.07240	0.07240	0.07240
Block 2	166,633,500	35,056,547	2.70%	131,576,953	100.00%	0.06475	0.06475	0.06475	0.06475	0.06475	0.06475	0.06475	0.06475
	1,428,694,953	1,297,118,000	100.00%	131,576,953	100.00%	0.06475	0.06475	0.06475	0.06475	0.06475	0.06475	0.06475	0.06475
	24,110	53,800				0.02012	0.02012	0.02012	0.02012	0.02012	0.02012	0.02012	0.02012
ID Schedule 1													
Block 1	622,714,158	622,714,158	79.28%	0	0.00%	0.08146	0.08146	0.08146	0.08146	0.08146	0.08146	0.08146	0.08146
Block 2	528,148,418	162,796,086	20.72%	365,352,332	100.00%	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096
	1,150,862,576	785,510,244	100.00%	365,352,332	100.00%	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096	0.09096
	1,235,079	636				0.02108	0.02108	0.02108	0.02108	0.02108	0.02108	0.02108	0.02108
ID Schedule 11													
Block 1	264,448,847	264,448,847	95.75%	0	0.00%	0.09634	0.09634	0.09634	0.09634	0.09634	0.09634	0.09634	0.09634
Block 2	100,880,394	11,737,528	4.25%	89,142,866	100.00%	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178
	365,329,241	276,186,375	100.00%	89,142,866	100.00%	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178	0.07178
	246,375	1,121				0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340	0.06340
ID Schedule 21													
Block 1	611,040,299	611,040,299	95.89%	0	0.00%	0.06297	0.06297	0.06297	0.06297	0.06297	0.06297	0.06297	0.06297
Block 2	89,637,895	26,222,701	4.11%	63,415,194	100.00%	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373
	700,678,194	637,263,000	100.00%	63,415,194	100.00%	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373	0.05373
	13,816	46,125				0.02268	0.02268	0.02268	0.02268	0.02268	0.02268	0.02268	0.02268

Prep by:  1st Review: _____

Date: 2/16/2017 Mgr. Review: _____

Fixed Cost Adjustment RRA rate

Page 4 of 8

Weather Sensitivity Regression Summary for January 2006 through December 2015

Adj R ²	Dependent Variable	Shoulder Mo. Heating	Winter Mo Heating	Shoulder Mo Cooling	Summer Mo Cooling	Usage/Cust Base Load	Usage/Cust 2015 Low	Durbin Watson test results
		Apr, May, Jun, Oct, Nov	Dec, Jan, Feb, Mar	Apr, May, Oct, Nov	Jun, Jul, Aug, Sep			
Washington Electric								
0.964	WR1	0.454	0.610	1.260	1.207	612	679	No Autocorrelation
0.941	WR11	0.244	0.319	0.000	0.337	369	415	Corrected with AR(1)
0.915	WC11	0.270	0.461	2.858	1.506	1,768	1,816	Corrected with AR(1),(2)
0.947	WT11	0.913	1.514	0.000	0.883	3,150	3,014	Corrected with AR(1),(2)
0.917	WT11	0.248	0.414	2.201	1.139	1,373	1,420	Corrected with AR(1),(2)
0.914	WR21	12.572	22.748	0.000	33.119	43,715	44,429	Corrected with AR(1),(2)
0.945	WC21	0.000	2.533	0.000	15.811	56,106	55,189	Corrected with AR(1),(2)
0.949	WT21	0.000	2.810	0.000	15.541	58,004	56,851	Corrected with AR(1),(2)
Idaho Electric								
0.974	IR1	0.462	0.592	0.000	0.955	594	657	No Autocorrelation
0.945	IR11	0.174	0.244	0.000	0.250	281	302	Corrected with AR(1)
0.874	IC11	0.302	0.497	2.538	1.685	1,467	1,517	Corrected with AR(1)
0.767	II11	0.479	0.752	0.000	1.162	2,619	2,530	Corrected with AR(1),(2)
0.862	IT11	0.261	0.438	2.623	1.302	1,166	1,229	Corrected with AR(1)
0.828	IR21	6.537	14.210	0.000	22.460	30,809	32,015	Corrected with AR(1)
0.862	IC21	0.000	3.598	0.000	17.852	44,349	41,769	Corrected with AR(1)
0.781	II21	13.171	22.844	0.000	0.000	119,225	94,657	Corrected with AR(1)
0.880	IT21	0.000	3.850	0.000	16.485	49,098	45,657	Corrected with AR(1)

Dependent Variable Name Code

1st letter
 W = Washington Jurisdiction
 I = Idaho Jurisdiction

2nd letter
 R = Residential Class
 C = Commercial Class
 I = Industrial Class

Numerical reference
 Rate Schedule

Prep by:  1st Review: _____

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison

Twelve Months Ended December 31, 2016

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1987 - 2016		1987 - 2016		ADJUSTMENT		ADJUSTMENT	
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC	NORM - ACT DDH	NORM - ACT DDC		
Jan - 16	1,048	0	1,107	0	59	0	0	0	0	0
Feb - 16	753	0	905	0	152	0	0	0	0	0
Mar - 16	683	0	771	0	88	0	0	0	0	0
Apr - 16	308	6	535	1	227	-5	227	-5	7	7
May - 16	198	6	310	13	112	7	112	7	-62	-62
Jun - 16	110	114	139	52	29	29	29	11	47	47
Jul - 16	20	152	31	199	11	11	11	21	-38	-38
Aug - 16	10	209	31	171	6	6	6	17	34	34
Sep - 16	158	7	164	41	1	1	1	236	0	0
Oct - 16	508	0	525	1	17	17	17	-154	0	0
Nov - 16	637	0	873	0	236	0	236	0	0	0
Dec - 16	1,289	0	1,135	0	-154	0	-154	0	0	0
	5,722	494	6,526	478	804	-16	804	-16	-16	-16

Heating Season Adjustment
Summer

766

-19

2.10-07

Prep by:  1st Review: _____

Date: 2/16/2017 Mgr. Review: _____

2.10-08

Spokane AP Weather Station
Heating Degree Day History

		July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
2	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
3	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
4	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
5	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
6	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
7	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
8	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
9	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
10	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
11	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
12	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
13	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
14	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
15	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
16	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
17	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
18	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
19	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
20	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
21	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
22	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
23	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
24	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
25	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
26	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
27	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
28	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
29	1987 - 1988	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
30	1986 - 1987	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
	1987 - 2016 30-Year Average	31	31	164	525	873	1,135	1,107	905	771	535	310	139	6,526

Prep by:  Ist Review: _____

Spokane AP Weather Station
Cooling Degree Day History

Season	Cooling Degree Days												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
1	2016	0	0	0	6	114	152	209	7	0	0	0	494
2	2015	0	0	0	32	225	300	251	20	0	0	0	828
3	2014	0	0	0	6	14	348	238	47	1	0	0	654
4	2013	0	0	0	30	48	284	239	108	0	0	0	709
5	2012	0	0	0	8	20	251	227	27	0	0	0	535
6	2011	0	0	0	5	18	103	195	105	0	0	0	426
7	2010	0	0	0	4	19	178	165	10	4	0	0	380
8	2009	0	0	0	23	47	245	196	78	0	0	0	589
9	2008	0	0	0	27	60	182	176	29	4	0	0	478
10	2007	0	0	0	7	56	338	143	32	0	0	0	576
11	2006	0	0	0	41	66	285	161	62	0	0	0	615
12	2005	0	0	0	13	32	179	174	11	0	0	0	409
13	2004	0	0	0	0	96	249	225	1	0	0	0	571
14	2003	0	0	0	12	58	266	174	66	2	0	0	578
15	2002	0	0	0	0	63	231	81	30	0	0	0	405
16	2001	0	0	0	29	19	146	213	54	0	0	0	461
17	2000	0	0	0	0	29	146	129	16	0	0	0	320
18	1999	0	0	0	7	41	118	210	14	0	0	0	390
19	1998	0	0	0	6	22	325	234	110	0	0	0	697
20	1997	0	0	0	14	9	122	209	30	6	0	0	390
21	1996	0	0	0	0	16	198	150	17	0	0	0	381
22	1995	0	0	0	14	29	119	59	38	0	0	0	259
23	1994	0	0	0	9	37	280	159	43	0	0	0	528
24	1993	0	0	0	36	27	11	64	34	0	0	0	172
25	1992	0	0	0	25	159	124	209	11	8	0	0	536
26	1991	0	0	0	0	0	139	187	20	0	0	0	346
27	1990	0	0	0	0	42	213	157	68	0	0	0	480
28	1989	0	0	0	0	49	145	78	9	0	0	0	281
29	1988	0	0	0	12	63	169	128	67	0	0	0	439
30	1987	0	0	0	8	94	110	97	53	1	0	0	383
1987 - 2016 30-Year Average		0	0	0	1	52	199	171	41	1	0	0	478

Prep by:  1st Review: _____

Date: 2/16/2017 Mgr. Review: _____

2.10-09

2.11-01

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$18,203) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(18,203)
5	Other Revenue	684 ✓
6	Total Electric Revenue	(17,519)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(383) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	395 ✓
11	Taxes	-
12	Total Production & Transmission	12
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(700) ✓
16	Total Distribution	(700)
17	Customer Accounting	(120) ✓
18	Customer Service & Information	(16,675) ✓
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(36) ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(36)
24	Total Electric Expenses	(17,519) ✓
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

JWA

AVISTA U.S.
Eliminate Adder Schedules
Twelve Months Ended December 31, 2016

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 89/91/92 Public Purpose Tariff Rider	ERM Surcharge/Rebate	Schedule 93 Optional Renewable	Schedule 95 Revenue Surcharge/Rebate	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES										
1	Total General Business	0.952943	\$ (765,627)	\$ 718,142	\$ 17,498,150	\$ 402,192	\$ 185,392	\$ 165,431	\$ 18,203,680	\$ (18,203)
2	Interdepartmental Sales									
3	Sales for Resale									
4	Total Sales of Electricity		\$ (765,627)	\$ 718,142	\$ 17,498,150	\$ 402,192	\$ 185,392	\$ 165,431	\$ 18,203,680	\$ (18,203)
5	Other Revenue			\$ (684,348)					\$ (684,348)	\$ 684
6	Total Electric Revenue		\$ (765,627)	\$ 33,794	\$ 17,498,150	\$ 402,192	\$ 185,392	\$ 165,431	\$ 17,519,332	\$ (17,519)
EXPENSES										
Production and Transmission										
7	Operating Expenses					\$ 383,266			\$ 383,266	\$ (383)
8	Purchased Power									
9	Depreciation/Amortization									
10	Regulatory Amortization		\$ (729,599)				\$ 176,886	\$ 157,646	\$ (395,067)	\$ 395
11	Taxes									
12	Total Production & Transmission		\$ (729,599)			\$ 383,266	\$ 176,886	\$ 157,646	\$ (11,801)	\$ 12
Distribution										
13	Operating Expenses									
14	Depreciation/Amortization									
15	Taxes	0.038479	\$ (29,461)	\$ 27,633	\$ 673,311	\$ 15,476	\$ 7,134	\$ 6,366	\$ 700,459	\$ (700)
16	Total Distribution		\$ (29,461)	\$ 27,633	\$ 673,311	\$ 15,476	\$ 7,134	\$ 6,366	\$ 700,459	\$ (700)
17	Customer Accounting	0.006578	\$ (5,036)	\$ 4,724	\$ 115,103	\$ 2,646	\$ 1,220	\$ 1,088	\$ 119,744	\$ (120)
18	Customer Service & Information				\$ 16,674,740				\$ 16,674,740	\$ (16,675)
19	Sales Expenses									
Administrative & General										
20	Operating Expenses	0.002000	\$ (1,531)	\$ 1,436	\$ 34,996	\$ 804	\$ 371	\$ 331	\$ 36,407	\$ (36)
21	Depreciation/Amortization									
22	Taxes									
23	Total Admin. & General		\$ (1,531)	\$ 1,436	\$ 34,996	\$ 804	\$ 371	\$ 331	\$ 36,407	\$ (36)
24	Total Electric Expenses		\$ (765,627)	\$ 33,794	\$ 17,498,150	\$ 402,192	\$ 185,610	\$ 165,431	\$ 17,519,550	\$ (17,519)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (218)	\$ -	\$ (218)	\$ -

Prep by: *SA* 1st Review: *Jma*
Date: 2/22/2017 Mgr. Review: *Jma*

2.11-03

A	B	C	D	E	F	G	H	I
Transaction Analysis Selection: Accounting Period : '2016%', GI Ferc Account : '407395, 407450, 407494, 407499, 557161, 557290, 557324, 908600, 908690, 456329, 456339, 253990, 805110, 495311, 495329, 495339', Statind Parameter 1 : 'DU'								
1	Source Id:<All>	Jurisdiction:WA	Service:ED	Accounting Period:<All>				
2								
3								
4								
5	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM			
6	407395	OPTIONAL RENEWABLE POWER REV O	176,886.00	NULL	NULL			Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)
7	407450	AMORT BPA RX	-684,730.00	NULL	NULL			Schedule 59 billed amortization
8	407494	AMORT SCH 98 REC REV	157,646.00	NULL	NULL			unbilled amortization REC Rev
9	407499	AMORT SCH 59 BPA RES EXCH CRED	-44,869.00	NULL	NULL			unbilled amortization ResX
10	557161	AMORT UNBILLED ADD-ONS	383,266.00	NULL	NULL			unbilled amortization ERM
11	557290	WA ERM AMORTIZATION	-640,834.00	NULL	NULL			Sch 93 billed amort Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)
12	557324	DEF POWER SUPPLY EXP-REC AMORT	-3,844,131.00	NULL	NULL			Sch 98 billed amort Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)
13	908600	CUST SVC & INFO EXP	16,384,176.00	NULL	NULL			Schedule 89/91/92 billed amortization
14	908690	AMORT UNBILLED DSM TARIFF RIDE	290,564.00	NULL	NULL			unbilled amortization Public Purpose Riders
15	456329	AMORTIZE RES DECOUPLING	1,180,989.00	NULL	NULL			Amortization Residential Decoupling
16	456339	AMORTIZE NON-RES DECOUPLING	-496,641.00	NULL	NULL			Amortization Non-Residential Decoupling
17			12,862,322.00	12,862,322.00				
18	Total							
19								
20								
21	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2016'							
22	Revenue Class:<All>	State Cde:WA	Service:Electric					
23								
24								
25								
26		Period	Revenue					
27	Rate Schedule Num		12 Month Total					
28	0095		185,392					
29	Total Schedule 95		185,392					
30								
31								

Prep by: _____ 1st Review: _____

Date: 2/22/2017 Mgr. Review: _____

2.12-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Miscellaneous
		Restating
	Adjustment Number	2.12
	Workpaper Reference	E-MR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	(2,566)
6	Total Electric Revenue	(2,566)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(2)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2)
Distribution		
13	Operating Expenses	(5)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(5)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(1,068)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(1,068)
24	Total Electric Expenses	(1,075)
25	OPERATING INCOME BEFORE FIT	(1,491)
FEDERAL INCOME TAX		
26	Current Accrual	(522)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$969)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended 09/30/2016

	<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>			
BOD Meeting Expenses @50%	E-MR-1 9,556 ✓	G-MR-1	2,753
BOD Fees	E-MR-1 (374,760) ✓	G-MR-1	(107,961)
Non-Utility Removals	E-MR-1 (13,577) ✓	G-MR-1	(1,809)
Reclassifications	E-MR-1 (2,316) ✓	G-MR-1	648
LTIP	E-MR-1 (653,678) ✓	G-MR-1	(194,895)
Plane Reclassifications	E-MR-1 (4,140) ✓	G-MR-1	(4,004)
D&O Insurance	E-MR-1 (36,110) ✓	G-MR-1	(10,306)
Total Misc. Restating Adjustments	<u>(1,075,026)</u> ✓		<u>(315,574)</u> ✓
<u>Revenues:</u>			
True-up to the 2016 provision for rate refund.	<u>(2,566,000)</u> ✓		Other Revenue (increases other revenue)
Total Misc. Restating Adjustments -Revenues	<u>(2,566,000)</u>		
Net Operating Income Before FIT	<u>(1,490,974)</u>		

2.12-03

WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(4,189)					(4,189)	935000	(1,067,532)	A&G
930200	(374,760)		(4,471)			(7,252)		(386,483)	930200		
928000						2,162		2,162	928000		
925200			(615)					(615)	925200		
925100			(11)					(11)	925100		
925000							(25,277)	(25,277)	925000		
924000							(10,833)	(10,833)	924000		
923000		9,556				2,075		11,631	923000		
921000			(237)					(237)	921000		
920000					(653,678)			(653,678)	920000		
909000			(49)					(49)	909000		
908000			(120)					(120)	908000	(169)	Cust Ser & Info
905000			(136)					(136)	905000	(138)	Cus Accts
902000			(2)					(2)	902000		
589000								-	589000	(4,786)	Dist O&M
588000			(985)					(985)	588000		
580000						(1,125)		(1,125)	580000		
568000			(1,864)					(1,864)	568000		
557170								(811)	557170		
557000								-	557000		
545000			(66)					(66)	545000	(66)	Gen Maintenance
537000			(32)					(898)	537000	(911)	Hydr O&M
535000								(12)	535000		
506000			(932)					(932)	506000	(1,087)	Steam Power Gen
505000								-	505000		
501200			(155)					(155)	501200		
426500			(338)					(338)	426500	(338)	
	(374,760)	9,556	(13,577)	(2,316)	(653,678)	(4,140)	(36,110)	(700,266)		(1,075,026)	
		MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: JMA
 Date: 3/1/2017
 Mgr. Review: _____

Miscellaneous Restating Adjustment

BOD Meeting Expenses and Director Fees

**Avista Utilities
 Board of Directors Meetings Allocation
 For the twelve months ended December 31, 2016**

Board Meeting Costs:

		<u>2016</u>	
Charged to 930200	MR-BOD-2	\$	81,473.64 ✓
Charged to 920000	MR-BOD-2	\$	-
Charged to non-utility	MR-BOD-2	\$	120,721.16 ✓
Total Utility exp to be shared 50/50	MR-BOD-2	\$	202,194.80
	50/50	\$	101,097.40
		\$	(120,721.16)
Amount to move to non-utility (utility)		\$	<u>(19,623.76)</u>

Allocated to Washington Electric

		<u>2016</u>	
71.326%	E - Note 7		
68.270%	E - Note 4	\$	9,556 ✓

Allocated to Washington Gas

		<u>2016</u>	
19.958%	E - Note 7		
70.287%	G - Note 4	\$	2,753 ✓

Allocated to Idaho Electric

		<u>2016</u>	
71.326%			
31.730%	E - Note 4	\$	4,441

Allocated to Idaho Gas

		<u>2016</u>	
19.958%			
29.713%	G - Note 4	\$	1,164

Allocated to Oregon

		<u>2016</u>	
8.716%	E - Note 7	\$	1,710
		\$	19,624

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: _____ 1st Review: _____

Sum of Transaction Amount Accounting Yr Ferc Acct 2016 930200	Service CD	Jurisdiction AA	Expenditure Type 020 Professional Services 205 Airfare	Vendor Name MERIDIAN COMPENSATION PARTNERS LLC CORP CREDIT CARD	Transaction Desc JANUARY CONSULTING SERVICE EXPENSE REIMBURSEMENT MICHILLE BRANDKAMP-ALASKA AIR 0272119474890 LINDA WILLIAMS-ALASKA AIR 0272115792230 LINDA WILLIAMS-DELTA AIR 0062168689860 KAREN LORENZ-ALASKA AIR 0277848138419 KAREN LORENZ-ALASKA AIR 027783885844 DEBBIE DEUBEL-SOUTHWEST 3262421653139 LINDA WILLIAMS-ALASKA AIR 0272115796326 KAREN LORENZ-AGENT FEE 8900678736513 KAREN LORENZ-AGENT FEE 8900677316702 LINDA WILLIAMS-ALASKA AIR 0272115796327 LINDA WILLIAMS-UNITED 0167875350280 DEBBIE DEUBEL-UNITED 0167875350273 LINDA WILLIAMS-AGENT FEE 8900696926643 LINDA WILLIAMS-AGENT FEE 8900696926643 DEBBIE DEUBEL-DELTA AIR 0067875350271 LINDA WILLIAMS-AGENT FEE 8900696926645 LINDA WILLIAMS-AGENT FEE 8900696926648 DEBBIE DEUBEL-AGENT FEE 8900696921889 LINDA WILLIAMS-DELTA AIR 0067875350284 LINDA WILLIAMS-DELTA AIR 0067875350286 LINDA WILLIAMS-AGENT FEE 8900696926644 LINDA WILLIAMS-AGENT FEE 8900696926577 EXPENSE REIMBURSEMENT Mileage, Avista Board Meetings Mileage, Avista Board Meetings in Napa EXPENSE REIMBURSEMENT FOOD MEALS SUE FLEMING-SCRATCH RESTAURANT & LOUN LINDA WILLIAMS-AC HOTEL DAVENPORT LINDA WILLIAMS-LOTTE NY PALACE ROOMS LINDA WILLIAMS-FARMSTEAD LINDA WILLIAMS-CELAJON SUE FLEMING-IL POSTINO SUE FLEMING-BURGER HEAVEN SUE FLEMING-BILLS RESTAURANT SUE FLEMING-SQ CATERED FOR YOU SUE FLEMING-CELLINI RESTAURANT CATERING FOOD Meals, Food for Business Review Meals, Food for Board meetings Meals, Lunch for Kelly Nonwood and David Meyer to attend Board Retreat in Napa, CA amount split between two accounts Meals, Dinner for Kelly Nonwood and David Meyer while attending Board Retreat in Napa, CA amount split between two accounts CAR LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE LINDA WILLIAMS-NORTHWESTERN STAGE LINES SUE FLEMING-LIMOLINK LINDA WILLIAMS-THE MERITAGE RESORT LINDA WILLIAMS-LIMOLINK Car Rental, Car Rental for Kelly Nonwood to attend Board Retreat in Napa, CA - amount split between two acct #'s LODGING LINDA WILLIAMS-AUBERGE DU SOLEIL LINDA WILLIAMS-AC HOTEL DAVENPORT LINDA WILLIAMS-LOTTE NY PALACE ROOMS LINDA WILLIAMS-AUTO THE DAVENPORT GRAND LINDA WILLIAMS-THE MERITAGE RESORT SUE FLEMING-LOTTE NY PALACE ROOMS SERVICE JOHN TAYLOR TRANSPORTATION MCLEOD, TIM LODGE LINDA WILLIAMS-STAPLES 00106351 LINDA WILLIAMS-TDI THEATRE DIRECT NY SUE FLEMING-ARBOR CREST LINDA WILLIAMS-STEPHEN SONDHEIM THEATER SUE FLEMING-TDI BROADWAY.COM TICKET Tips, Avista Board Meetings Parking, Parking for Kelly Nonwood to attend Board Retreat in Napa, CA amount split between two accounts ANNUAL MEMBERSHIP DUES	Total
						0
						0
						107.67
						48.5
						121.25
						268.88
						372.44
						426.99
						26.1
						14.55
						151.63
						469.09
						469.09
						28.1
						28.1
						977.37
						29.1
						29.1
						29.1
						862.91
						862.91
						29.1
						29.1
						0
						14.04
						10.8
						0
						-1,421,09E-14
						0
						1574.62
						7256.52
						3927.62
						2061.25
						1697.5
						2061.25
						19.55
						1697.5
						500
						39.52
						638.81
						3031.25
						8.99
						53.56
						49.66
						47.36
						-1,421,09E-14
						116.4
						785.7
						2107.45
						4942.49
						940.08
						180
						1,776,98E-15
						2687.5
						2046.08
						9945.5
						873
						5920
						553.64
						138.64
						157.67
						55
						403.44
						932.36
						69.56
						28.14
						727.5
						1920.6
						1445.84
						68.8
						19.4
						10890

Prep by: _____ 1st Review: *[Signature]*
Date: 2/27/2017 Mgr. Review: _____

Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2016

			<u>2016</u> <u>Adjustment</u>
Total Adjustment	MR-BOD-4	\$	(769,616) ✓
<u>Allocated to Washington Electric</u>			
	<u>2016</u>		
	71.326%	E - Note 7	
	68.270%	E - Note 4	\$ (374,760) ✓
<u>Allocated to Washington Gas</u>			
	<u>2016</u>		
	19.958%	E - Note 7	
	70.287%	G - Note 4	\$ (107,961)
<u>Allocated to Idaho Electric</u>			
	<u>2016</u>		
	71.326%	E - Note 7	
	31.730%	E - Note 4	\$ (174,178)
<u>Allocated to Idaho Gas</u>			
	<u>2016</u>		
	19.958%	E - Note 7	
	29.713%	G - Note 4	\$ (45,639)
<u>Allocated to Oregon</u>			
	<u>2016</u>		
	8.716%	E - Note 7	\$ (67,080)
			\$ (769,618)
1.0000		E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000		E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000		G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

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Board of Directors Fees
 For the twelve months ended December 31, 2016

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:			
	Utility	Non-Utility	2016 Total
Quarterly Payments/Retainers	\$ 978,823.14	\$ 30,272.88	\$ 1,009,096.02
Stock Compensation	\$ 609,533.59	\$ 18,851.55	\$ 628,385.14
Total Utility expenses to be shared 97/03	\$ 1,588,356.72	\$ 49,124.43	\$ 1,637,481.16
	97%	3%	
Quarterly Payments/Retainers Subs	\$ -	\$ -	\$ -
Total Utility expenses to 100% Non-Utility	\$ -	\$ -	\$ -
Total Board of Director Compensation	\$ 1,588,356.72	\$ 49,124.43	\$ 1,637,481.16
	50%	50%	
Should be Charge to	Utility	Non-Utility	Total
Quarterly Payments/Retainers	\$ 504,548.01	\$ 504,548.01	\$ 1,009,096.02
Stock Compensation	\$ 314,192.57	\$ 314,192.57	\$ 628,385.14
Quarterly Payments/Retainers Subs	\$ -	\$ -	\$ -
	\$ 818,740.58	\$ 818,740.58	\$ 1,637,481.16
As Recorded			
Miscellaneous Adjustment Needed	\$ (769,616.14)	\$ 769,616.14	\$ -

Sum of Transaction Amount	Accounting Year	Ferc Acct	2016 Total	Grand Total
Vendor Name	Accounting Period	Transaction Desc	417100	930200
	201605	Board stock issuances - nc	17,540.89	
		Board stock issuances - utility		567,155.45
	201608	Board stock issuances - nc	812.27	
		Board stock issuances - utility		26,263.33
	201609	Board stock issuances - nc	498.40	
		Board stock issuances - utility		16,114.80
	201612	RETAINER	-	(0.00)
		RETAINER/FEES	-	-
Total			18,851.55	628,385.14
DONALD C BURKE	201603	RETAINER / MTGS	787.50	25,462.50
	201606	QTRLY RETAINER	833.51	26,950.23
	201609	QTRLY RETAINER/MTGS	787.66	25,467.69
	201612	RETAINER	697.50	22,552.50
		BOARD MEETING 12/12/	45.00	1,455.00
DONALD C BURKE Total			3,151.17	105,098.09
ERIK J ANDERSON	201603	RETAINER/MTGS	753.75	24,371.25
	201606	QTRLY RETAINER	799.76	25,858.98
	201609	QTRLY RETAINER/MTGS	805.16	26,033.52
	201612	RETAINER/FEES	772.50	24,977.50
ERIK J ANDERSON Total			3,131.17	105,240.25
HEIDI B STANLEY	201603	RETAINER / MTGS	787.50	25,462.50
	201606	QTRLY RETAINER	788.51	25,495.23
	201609	QTRLY RETAINER/MTGS	787.66	25,467.69
	201612	RETAINER	697.50	22,552.50
		BOARD MEETING 12/12/	45.00	1,455.00
HEIDI B STANLEY Total			3,066.17	105,098.09
JANET WIDMANN	201603	RETAINER	697.50	22,552.50
	201606	QTRLY RETAINER	743.51	24,040.23
	201609	QTRLY RETAINER/MTGS	742.66	24,012.69
	201612	RETAINER	697.50	22,552.50
JANET WIDMANN Total			2,881.17	96,098.09
JOHN F KELLY	201603	RETAINER / MTGS	948.75	30,876.25
	201606	QTRLY RETAINER	994.76	32,163.98
	201609	QTRLY RETAINER/MTGS	955.16	30,883.52
	201612	RETAINER	922.50	29,827.50
JOHN F KELLY Total			3,821.17	127,572.48
KRISTIANNE BLAKE	201603	RETAINER / MTGS	910.89	29,452.00
	201606	QTRLY RETAINER	956.90	30,939.73
	201609	QTRLY RETAINER/MTGS	916.05	29,618.86
	201612	RETAINER	835.89	27,027.00
		BOARD MEETING 12/12/	45.00	1,455.00
KRISTIANNE BLAKE Total			3,664.73	122,492.59
MARC F RAGICOT	201603	RETAINER / MTGS	697.50	22,552.50
	201606	QTRLY RETAINER	743.51	24,040.23
	201609	QTRLY RETAINER/MTGS	697.66	22,557.69
	201612	RETAINER	697.50	22,552.50
MARC F RAGICOT Total			2,836.17	94,598.09
R JOHN TAYLOR	201603	RETAINER	873.97	28,258.42
	201606	QTRLY RETAINER	919.98	29,746.15
	201609	QTRLY RETAINER/MTGS	880.38	28,465.70
	201612	RETAINER	847.72	27,409.67
R JOHN TAYLOR Total			3,522.05	117,879.94
REBECCA A KLEIN	201603	RETAINER / MTGS	798.75	25,826.25
	201606	QTRLY RETAINER	799.76	25,858.98
	201609	QTRLY RETAINER/MTGS	805.16	26,033.52
	201612	RETAINER	772.50	24,977.50

Prep by: _____ 1st Review: *Jma*
 Date: 3/1/2017 Mgr. Review: _____

REBECCA A KLEIN Total			3,176.17	102,896.25	105,872.42	105,872.42
SCOTT H MAW	201609	QTRLY RETAINER/MTGS	420.39	13,592.69	14,013.08	14,013.08
	201612	RETAINER	562.50	18,187.50	18,750.00	18,750.00
SCOTT H MAW Total			982.89	31,780.19	32,763.08	32,763.08
Grand Total			49,124.42	1,588,356.73	1,637,481.15	1,637,481.15

2016 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26		\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 584,696.34
August Stock Issuance						\$ 27,075.60					\$ 27,075.60
September Stock Issuance	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 16,613.20
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,565.01		\$ 2,638.58	\$ 2,972.16	\$ 2,687.81	\$ 910.14	\$ 2,442.22	\$ 2,597.25	\$ 2,792.45	\$ 2,477.99	\$ 22,083.61
TOTAL QUARTERLY PAYMENTS	\$ 101,807.41	\$ 122,157.32	\$ 102,400.51	\$ 124,400.26	\$ 103,184.61	\$ 31,852.94	\$ 92,096.87	\$ 100,941.84	\$ 114,609.54	\$ 93,561.10	\$ 987,012.41
TOTAL 2016 COMPENSATION	\$ 171,000.00	\$ 188,784.90	\$ 171,666.67	\$ 194,000.00	\$ 172,500.00	\$ 61,500.00	\$ 161,166.67	\$ 170,166.67	\$ 184,029.57	\$ 162,666.67	\$ 1,637,481.16

Q1 2016

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00		\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 168,750.00
Chair Retainer	\$ 1,875.00	\$ 3,250.00		\$ 1,875.00	\$ 1,875.00				\$ 2,500.00		\$ 11,375.00
Lead Director Retainer				\$ 5,000.00							\$ 5,000.00
Jan 7 - Audit Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Jan 8 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Feb 4 - Environmental	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Feb 4 - Governance Mtg		\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Feb 4 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 4 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Feb 4 - Finance Mtg	\$ 1,500.00		\$ 1,500.00					\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
Feb 5 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 22 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2016 Div		\$ 862.89							\$ 1,882.39		\$ 2,745.29
B&O taxes withheld for 1st Quarter	\$ (376.88)		\$ (402.54)	\$ (486.61)	\$ (453.59)		\$ (356.32)	\$ (393.75)	\$ (436.99)	\$ (360.61)	\$ (3,267.29)
TOTAL	\$ 24,748.12	\$ 30,362.89	\$ 25,847.46	\$ 31,138.39	\$ 26,171.41		\$ 22,893.68	\$ 25,856.25	\$ 28,695.40	\$ 22,889.39	\$ 238,603.00

2-12-12

2016 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26		\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 584,696.34
August Stock Issuance						\$ 27,075.60					\$ 27,075.60
September Stock Issuance	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 16,613.20
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,565.01	\$ -	\$ 2,638.58	\$ 2,972.16	\$ 2,687.81	\$ 910.14	\$ 2,442.22	\$ 2,597.25	\$ 2,792.45	\$ 2,477.99	\$ 22,083.61
TOTAL QUARTERLY PAYMENTS	\$ 101,807.41	\$ 122,157.32	\$ 102,400.51	\$ 124,400.26	\$ 103,184.61	\$ 31,852.94	\$ 92,096.87	\$ 100,941.84	\$ 114,609.54	\$ 93,561.10	\$ 987,012.41
TOTAL 2016 COMPENSATION	\$ 171,000.00	\$ 188,784.90	\$ 171,666.67	\$ 194,000.00	\$ 172,500.00	\$ 61,500.00	\$ 161,166.67	\$ 170,166.67	\$ 184,029.57	\$ 162,666.67	\$ 1,637,481.16

Q2 2016

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00		\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 168,750.00
Chair Retainer	\$ 1,875.00	\$ 3,250.00		\$ 1,875.00	\$ 1,875.00				\$ 2,500.00		\$ 11,375.00
Lead Director Retainer				\$ 5,000.00							\$ 5,000.00
May 2 - Audit Mtg.	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 4,500.00
May 12 - Environmental	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
May 12 - Audit Mtg.		\$ 1,500.00									\$ 4,500.00
May 12 - Governance Mtg				\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 12 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
May 12 - Finance Mtg	\$ 1,500.00		\$ 1,500.00					\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
May 12 - Annual Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
May 12 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
June 22 Director Nominee Interview - Scott Maw	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00
Deferred - June 2016 Div	\$ 862.89								\$ 1,882.39		\$ 2,745.28
Stock Issuance Fractional Share	\$ 33.74	\$ 33.74	\$ 33.74	\$ 33.74	\$ 33.74		\$ 33.74	\$ 33.74	\$ 33.74	\$ 33.74	\$ 303.66
B&O taxes withheld for 2nd Quarter	\$ (1,374.38)		\$ (1,403.10)	\$ (1,480.00)	\$ (1,397.43)		\$ (1,355.01)	\$ (1,396.64)	\$ (1,438.05)	\$ (1,358.26)	\$ (11,202.87)
TOTAL	\$ 25,284.36	\$ 31,896.63	\$ 26,380.64	\$ 31,678.74	\$ 25,261.31		\$ 23,428.73	\$ 24,887.10	\$ 29,228.08	\$ 23,425.48	\$ 241,471.07

2.12-13

2016 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26		\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 584,696.34
August Stock Issuance						\$ 27,075.60					\$ 27,075.60
September Stock Issuance	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 16,613.20
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,565.01		\$ 2,638.58	\$ 2,972.16	\$ 2,687.81	\$ 910.14	\$ 2,442.22	\$ 2,597.25	\$ 2,792.45	\$ 2,477.99	\$ 22,083.61
TOTAL QUARTERLY PAYMENTS	\$ 101,807.41	\$ 122,157.32	\$ 102,400.51	\$ 124,400.26	\$ 103,184.61	\$ 31,852.94	\$ 92,096.87	\$ 100,941.84	\$ 114,609.54	\$ 93,561.10	\$ 987,012.41
TOTAL 2016 COMPENSATION	\$ 171,000.00	\$ 188,784.90	\$ 171,666.67	\$ 194,000.00	\$ 172,500.00	\$ 61,500.00	\$ 161,166.67	\$ 170,166.67	\$ 184,029.57	\$ 162,666.67	\$ 1,637,481.16

Q3 2016

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 181,250.00
Chair Retainer	\$ 1,875.00	\$ 3,250.00		\$ 1,875.00	\$ 1,875.00				\$ 2,500.00		\$ 11,375.00
Prorated Retainer for Sept 2016	\$ 208.33	\$ 166.67		\$ 208.33	\$ 208.33				\$ 208.34		\$ 1,000.00
Lead Director Retainer				\$ 5,000.00							\$ 5,000.00
Aug 1 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 17 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 17 - Environmental	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Aug 17 - Finance Mtg	\$ 1,500.00					absent	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Aug 17 - Governance Mtg		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00
Aug 17 - Comp Mtg				\$ 1,500.00	\$ 1,500.00	absent		\$ 1,500.00	\$ 1,500.00		\$ 6,000.00
Aug 18 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Aug 17-19 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Stock Issuance Fractional Share	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 13.08	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35
Deferred - Sep 2016 Div		\$ 862.89							\$ 1,882.39		\$ 2,745.28
B&O taxes withheld for 4th Quarter	\$ (427.50)		\$ (445.56)	\$ (516.23)	\$ (438.80)	\$ (622.13)	\$ (373.75)	\$ (429.26)	\$ (476.66)	\$ (397.58)	\$ (4,127.47)
TOTAL	\$ 26,411.18	\$ 30,534.91	\$ 25,809.79	\$ 31,322.45	\$ 26,399.88	\$ 13,390.95	\$ 22,881.60	\$ 25,826.09	\$ 28,869.42	\$ 24,357.77	\$ 255,804.04

2.12-14

2016 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26		\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 64,966.26	\$ 584,696.34
August Stock Issuance						\$ 27,075.60					\$ 27,075.60
September Stock Issuance	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 1,661.32	\$ 16,613.20
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,565.01		\$ 2,638.58	\$ 2,972.16	\$ 2,687.81	\$ 910.14	\$ 2,442.22	\$ 2,597.25	\$ 2,792.45	\$ 2,477.99	\$ 22,083.61
TOTAL QUARTERLY PAYMENTS	\$ 101,807.41	\$ 122,157.32	\$ 102,400.51	\$ 124,400.26	\$ 103,184.61	\$ 31,852.94	\$ 92,096.87	\$ 100,941.84	\$ 114,609.54	\$ 93,561.10	\$ 987,012.41
TOTAL 2016 COMPENSATION	\$ 171,000.00	\$ 188,784.90	\$ 171,666.67	\$ 194,000.00	\$ 172,500.00	\$ 61,500.00	\$ 161,166.67	\$ 170,166.67	\$ 184,029.57	\$ 162,666.67	\$ 1,637,481.16

Q4 2016

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 187,500.00
Chair Retainer	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer				\$ 5,000.00							\$ 5,000.00
Oct 31 - Audit Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00				\$ 4,500.00
Nov 3 - Environmental	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 3 - Governance Mtg		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00
Nov 3 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00	Absent		\$ 1,500.00	\$ 1,500.00		\$ 6,000.00
Nov 3 - Finance Mtg	\$ 1,500.00					Absent	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Nov 3-4 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	Absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Dec 16 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Dec 2016 Div		\$ 862.89							\$ 1,882.39		\$ 2,745.28
B&O taxes withheld for 4th Quarter	\$ (386.25)		\$ (387.38)	\$ (489.32)	\$ (397.99)	\$ (288.01)	\$ (357.14)	\$ (377.60)	\$ (440.75)	\$ (361.54)	\$ (3,485.98)
TOTAL	\$ 25,363.75	\$ 29,362.89	\$ 24,362.62	\$ 30,260.68	\$ 25,352.01	\$ 18,461.99	\$ 22,892.86	\$ 24,372.40	\$ 27,816.64	\$ 22,888.46	\$ 251,134.30

2.12-15

Miscellaneous Restating Adjustment

Non-Utility Removals

2.12-17

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2016

Sum of Transaction Amount		Service CD	Jurisdiction	ED		GD		Grand Total					
2016													
426500		722.46										722.46	
501200					235.98							235.98	
506000					1,419.78							1,419.78	
537000					48.60							48.60	
545000					100.00							100.00	
568000					2,840.79							2,840.79	
588000					717.60		213.83	497.85				1,429.08	
813000									123.36			123.36	
870000									60.06			60.06	
880000										32.72	909.99	255.14	
902000				3.26								3.26	
905000		391.15										391.15	
908000			20.52	195.00							86.96	302.48	
909000			121.35								1,778.33	1,899.68	
921000		358.38	118.70									477.08	
930200		1,237.67	155.58	313.76	14.35	5,550.24						7,271.60	
935000		6,178.99				1,750.00		91.80				8,020.79	
2016 Total		8,888.65	395.63	334.28	212.61	12,682.99	305.63	497.85	183.42	32.72	2,775.28	255.14	26,544.00
Grand Total		8,888.65	395.63	334.28	212.61	12,682.99	305.63	497.85	183.42	32.72	2,775.28	255.14	26,544.00

Electric - 2016	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA
426500	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
501200	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
506000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
537000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
545000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
568000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
588000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
813000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
870000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
880000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
902000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	0%	0%	0%	0%
905000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	0%	0%	0%	0%
908000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	0%	0%	0%	0%
909000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	0%	0%	0%	0%
921000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
930200	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%
935000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	0%	0%	0%	0%

GAS - 2016	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA
426500	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
501200	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
506000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
537000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
545000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
568000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
588000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
813000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
870000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
880000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
902000	7	33.116%	38.565%	38.565%	38.565%	0%	0%	70.318%	100%	0%	100%
905000	7	33.116%	38.565%	38.565%	38.565%	0%	0%	70.318%	100%	0%	100%
908000	7	33.116%	38.565%	38.565%	38.565%	0%	0%	70.318%	100%	0%	100%
909000	7	33.116%	38.565%	38.565%	38.565%	0%	0%	70.318%	100%	0%	100%
921000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
930200	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%
935000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	69.634%	100%	0%	100%

WA Electric - 2016	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA
426500	1	65.630%	65.630%	0.000%	100.000%	65.630%	0%	100%	0%	0%	0%
501200	1	65.630%	65.630%	0.000%	100.000%	65.630%	0%	100%	0%	0%	0%
506000	1	65.630%	65.630%	0.000%	100.000%	65.630%	0%	100%	0%	0%	0%
537000	1	65.630%	65.630%	0.000%	100.000%	65.630%	0%	100%	0%	0%	0%
545000	1	65.630%	65.630%	0.000%	100.000%	65.630%	0%	100%	0%	0%	0%
568000	1	65.630%	65.630%	0.000%	100.000%	65.630%	0%	100%	0%	0%	0%
588000	3	67.973%	67.973%	0.000%	100.000%	67.973%	0%	100%	0%	0%	0%
813000	10	65.721%	65.721%	0.000%	100.000%	65.721%	0%	100%	0%	0%	0%
870000	3	67.973%	67.973%	0.000%	100.000%	67.973%	0%	100%	0%	0%	0%
880000	3	67.973%	67.973%	0.000%	100.000%	67.973%	0%	100%	0%	0%	0%
902000	2	65.663%	65.663%	0.000%	100.000%	65.663%	0%	100%	0%	0%	0%
905000	2	65.663%	65.663%	0.000%	100.000%	65.663%	0%	100%	0%	0%	0%
908000	2	65.663%	65.663%	0.000%	100.000%	65.663%	0%	100%	0%	0%	0%
909000	2	65.663%	65.663%	0.000%	100.000%	65.663%	0%	100%	0%	0%	0%
921000	4	68.040%	68.040%	0.000%	100.000%	68.040%	0%	100%	0%	0%	0%
930200	4	68.040%	68.040%	0.000%	100.000%	68.040%	0%	100%	0%	0%	0%
935000	4	68.040%	68.040%	0.000%	100.000%	68.040%	0%	100%	0%	0%	0%

WA GAS - 2016	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA
426500	1	70.660%	70.660%	0%	100.000%	0%	0%	70.660%	0%	0%	100%
501200	1	70.660%	70.660%	0%	100.000%	0%	0%	70.660%	0%	0%	100%
506000	1	70.660%	70.660%	0%	100.000%	0%	0%	70.660%	0%	0%	100%
537000	1	70.660%	70.660%	0%	100.000%	0%	0%	70.660%	0%	0%	100%
545000	1	70.660%	70.660%	0%	100.000%	0%	0%	70.660%	0%	0%	100%
568000	1	70.660%	70.660%	0%	100.000%	0%	0%	70.660%	0%	0%	100%
588000	3	69.222%	69.222%	0%	100.000%	0%	0%	69.222%	0%	0%	100%
813000	10	68.545%	68.545%	0%	100.000%	0%	0%	68.545%	0%	0%	100%
870000	3	69.222%	69.222%	0%	100.000%	0%	0%	69.222%	0%	0%	100%
880000	3	69.222%	69.222%	0%	100.000%	0%	0%	69.222%	0%	0%	100%
902000	2	66.233%	66.233%	0%	100.000%	0%	0%	66.233%	0%	0%	100%
905000	2	66.233%	66.233%	0%	100.000%	0%	0%	66.233%	0%	0%	100%
908000	2	66.233%	66.233%	0%	100.000%	0%	0%	66.233%	0%	0%	100%
909000	2	66.233%	66.233%	0%	100.000%	0%	0%	66.233%	0%	0%	100%
921000	4	72.499%	72.499%	0%	100.000%	0%	0%	72.499%	0%	0%	100%
930200	4	72.499%	72.499%	0%	100.000%	0%	0%	72.499%	0%	0%	100%
935000	4	72.499%	72.499%	0%	100.000%	0%	0%	72.499%	0%	0%	100%

2012-18

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA	Grand Total
428500	\$ 338.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338.19
501200	\$ -	\$ -	\$ -	\$ -	\$ 154.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154.87
506000	\$ -	\$ -	\$ -	\$ -	\$ 931.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 931.80
537000	\$ -	\$ -	\$ -	\$ -	\$ 31.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.90
545000	\$ -	\$ -	\$ -	\$ -	\$ 65.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65.63
568000	\$ -	\$ -	\$ -	\$ -	\$ 1,864.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,864.41
588000	\$ -	\$ -	\$ -	\$ -	\$ 487.77	\$ -	\$ 497.65	\$ -	\$ -	\$ -	\$ -	\$ 985.42
613000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902000	\$ -	\$ -	\$ -	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.00
905000	\$ 135.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135.85
908000	\$ -	\$ -	\$ -	\$ 119.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119.80
909000	\$ -	\$ 48.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48.95
921000	\$ 173.92	\$ 63.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237.31
930200	\$ 600.64	\$ 83.08	\$ -	\$ -	\$ 11.26	\$ 3,776.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,471.37
935000	\$ 2,999.68	\$ -	\$ -	\$ -	\$ -	\$ 1,190.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,189.38
	4,247.28	195.42		133.08	8,503.47		497.65					13,576.88

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA	Grand Total
426500	\$ 101.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101.88
501200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
568000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58.68	\$ -	\$ -	\$ -	\$ 58.68
670000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.95	\$ -	\$ -	\$ -	\$ 28.95
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255.14	\$ 255.14
902000	\$ -	\$ -	\$ -	\$ 1.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.26
905000	\$ 85.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85.79
908000	\$ -	\$ -	\$ -	\$ 75.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75.20
909000	\$ -	\$ 31.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.00
921000	\$ 51.86	\$ 18.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.37
930200	\$ 179.08	\$ 24.27	\$ -	\$ 3.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206.44
935000	\$ 894.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894.06
	1,312.88	73.78		79.55				87.63			255.14	1,808.98

2.12.19

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2016

Accounting Year	Sum of Transaction Amount	Service		Jurisdiction		WA	ED	ID	WA	AA	GD	ID	OR	WA	Grand Total
		Ferc Acct	CD	AN	AN										
2016	428500			722.46											722.46
	501200						235.98								235.98
	506000						1419.78								1419.78
	537000						48.6								48.6
	545000						100								100
	568000						2840.79								2840.79
	568000						717.6		213.83	497.65		123.36			1429.08
	813000											60.06			123.36
	870000												32.72	909.99	1197.85
	880000														60.06
	902000						3.26								3.26
	905000					391.15									391.15
	908000					20.52								86.96	302.48
	909000					121.35								1778.33	1899.68
	921000					358.38									477.08
	930200					1237.67									7271.6
	935000					6178.99									8020.79
2016 Total				8888.65		334.28	212.61	12662.99	305.63	497.65	183.42	183.42	32.72	2775.28	255.14
Grand Total				8888.65		334.28	212.61	12662.99	305.63	497.65	183.42	183.42	32.72	2775.28	255.14

Prep by: *JMA*
 Mgr. Review: _____

Date: 2/27/2017

2.12-20

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended September 30, 2018

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.
Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 995, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
428500		CD	AA	885 Miscellaneous	ADVENTURES IN ADVERTISING	AVA LOGO GOLF BALLS	722.46
428500							722.46
428500		ED	AN	218 Employee Auto Mileage 216 Employee Business Meals	Gray, Ronald Lee Gray, Ronald Lee	Mileage, To Vernon, BC. Contract discussions w/Carrier DCT Chambers Meals, Bkfst. meeting w/T. Shuler, DCT Chambers. Discuss driver shortages Meals, Dinner mtg. R. Chambers, Carrier DCT, Contract and rate discussion Meals, Lunch mtg. J. Skinner, Carrier DCT Chambers. Contract & overweight trucks Meals, Lunch w/ J. Skinner, D. Healy, DCT Chambers. Midway hauling	103.14 28.73 33.69 26.91 43.51
501200							213.98
506000		ED	AN	210 Employee Auto Mileage 216 Employee Business Meals	Jensen, La Donna Ann Lecaire, Rochelle Marie Wiggins, Gregory W	Mileage, Town run - round trip - order cake Mileage, Town run - round trip - pick up cake Mileage, Mileage to purchase KFGS Christmas party gift cards Meals, Kettle Falls Staff Christmas Party and Operation Santa Toy Roundup	12.65 12.65 9.72 1389.78
506000							1419.73
537000		ED	AN	210 Employee Auto Mileage	Swart, Timothy J	Mileage, Personal vehicle mileage to and from Thompson Falls Avista Charity Golf Tournament meeting with SCCHO	58.5
537000							48.6
545000		ED	AN	235 Employee Misc Expenses	Gifford, Amber Marie	Misc. GPSS Safety Meeting Gift Card	100
545000							100
569000		ED	AN	825 Donations	CITY OF MOSCOW THINKING CAP	SIGNS TRAVOIS SIGN	1640.79 1200
569000							2840.79
588000		ED	AN	235 Employee Misc Expenses 890 Materials & Equipment 890 Office Supplies 830 Dues 885 Miscellaneous 890 Office Supplies 216 Employee Business Meals 235 Employee Misc Expenses 810 Advertising Expenses 885 Miscellaneous	WELLS FARGO BANK NA Massey, Vincent Jerome - PRIEST RIVER CHAMBER OF COMMERCE FURNITURE EXCHANGE YOKES FLORAL TRADITIONS Binder, Frank M CORP CREDIT CARD STATESMAN EXAMINER COLVILLE CHAMBER OF COMMERCE	GIFT CARDS Material, gift card Christmas Decs for Office MEMBERSHIP DUES FLOWERS FLOWERS FLOWERS FOR CHAD SUMMERS Meals, Chamber luncheon Meals, Deer Park Chamber ANGELA SMITH-GIFT TREE Recognition Award for Brian Mangis- two \$25 gift cards and \$7.90 processing fee WINTER SEASON SPORTS 6/1/16 - 5/31/17 ANNUAL DUES	750 5 -37.4 120 29.31 22.42 42.1 24 6 70.55 -57.9 70 385
588000							1429.01
813000		GD	AA	235 Employee Misc Expenses	CORP CREDIT CARD LIBERTY PARK FLORIST	JODY MOREHOUSE-TLF PORTLAND FLORIST SHOP EMPLOYEE PERFORMANCE EVENT	79.95 434.1
813000							123.35
870000		GD	AA	235 Employee Misc Expenses	Bareither, Randy K	Misc. Gift for Dandy Blue Flame Drawing	90.00
870000							90.00
880000		GD	ID	830 Dues 885 Miscellaneous OR 235 Employee Misc Expenses 885 Miscellaneous WA 216 Employee Business Meals 885 Miscellaneous	PRIEST RIVER CHAMBER OF COMMERCE FURNITURE EXCHANGE FLOWERS WELLS FARGO BANK NA JUDYS CENTRAL POINT FLORIST Buchanan, Craig SKAMANIA COUNTY CHAMBER OF COMMERCE	MEMBERSHIP DUES FLOWERS FLOWERS GIFT CARDS ARRANGEMENT Meals, retirement party refreshments for Mark Rowland ANNUAL MEMBERSHIP	30 1.54 1.18 750 159.99 105.14 150
880000							1187.85
902000		CD	WA	890 Office Supplies	Foss, Jacklyn S	Office Supplies, Cards for the office (sympathy & thank you)	3.25
902000							3.25
905000		CD	AA	210 Employee Auto Mileage 216 Employee Business Meals 235 Employee Misc Expenses 885 Miscellaneous	Shelton, Samantha Lee Compton, Jennifer L Compton, Jennifer L CORP CREDIT CARD FLOWERS BY PAUL HANSENS FLORIST & GIFTS	Mileage, Supplies for Christmas Lunch Meals, Lunch provided for recognition of perfect attendance 2015 Debbie Doyle, Michelle Chambers, Jenny Compton Misc, Team Lead Engagement Day - Participant Incentive Gifts KIMBERLEY CASEY-TWIN COUNTY UNITED WAY ACCT #0003860 FLOWERS FOR EMPLOYEE SURGERY FLOWERS FOR EMPLOYEE-DEATH IN FAMILY FLOWERS FOR EMPLOYEES EMPLOYEE DEATH IN FAMILY-FLOWERS	4.1 35.52 43.74 13 50.4 45.05 53.53 101.76 44.05
905000							381.15
906000		CD	ID	210 Employee Auto Mileage	Schmitt, Sharon E	Mileage, Chamber Mileage, Post Falls Chamber Mileage, United Way Meals, Valley Chamber Meals, West Plains Chamber breakfast mtg Meals, West Plains Chamber monthly mtg Meals, west plains chamber mtg Mileage, travel to Chamber Meeting Mileage, Travel to Chamber of Commerce Meeting Mileage, Travel to meetings: RVTD, Rogue Disposal, Chamber of Commerce Mileage, Travel to SOU Chamber Meeting	7.02 10.8 2.7 45 30 95 25 30.6 5.4 24.84 25.82
906000							302.48
909000		CD	AN	216 Employee Business Meals	Donahoe, Dawn Yvette	Meals, 811 Golf Tournament/Water/snacks at the Avista Safety Tent/AV sponsored hole	121.35
909000		GD	OR	810 Advertising Expenses	CULVER COMPANY	SCHOOL PUBLIC SAFETY, OUTREACH MAILING LIST WA/ID/OR	1770.33
909000							1891.68
921000		CD	AA	210 Employee Auto Mileage 216 Employee Business Meals 235 Employee Misc Expenses AN 216 Employee Business Meals 235 Employee Misc Expenses 810 Advertising Expenses 825 Donations ID 210 Employee Auto Mileage 216 Employee Business Meals WA 210 Employee Auto Mileage 216 Employee Business Meals ED AN 830 Dues 216 Employee Auto Mileage 216 Employee Business Meals 020 Professional Services	Feltes, Karen S Feltes, Karen S Vermillion, Dennis P Akins, Jared P CORP CREDIT CARD Vermillion, Dennis P CORP CREDIT CARD Gibson, John Z Morris, Scott L Loomer, Jessica Nicole Alexander, Alexis Gazaway Thies, Mark T CORP CREDIT CARD NORTHWEST HVAC/R Speare, Bill PARKS PRINT OTHELLO ACFD #5 FIREFIGHTERS ASSN Talko, Michael Robert Talko, Michael Robert COEUR D'ALENE ROTARY ENDOWMENT Morris, Scott L Talko, Michael Robert HANNA & ASSOCIATES INC 810 Advertising Expenses HANNA & ASSOCIATES INC NOXON TOWN/PARK SANDERS COUNTY LEDGER VALLEY PRESS / MINERAL INDEPENDENT	Mileage, AELP Airport Meals, Dinner with AELP T. McLeod Meals, Thank you lunch for Jenny Blaylock - AELP Work Meals, United Way meeting (Blake/Samantha) Misc, Thank you gift for tour of Sonderren Packaging LISA LEE-NOTHING BUNDT CAKES 76 Parking, United Way Board meeting Parking, Meeting with Jane Brown re: United Way Parking, United Way Day of Action MELANIE STEELE-GIFT SHOP AT SACRED HEART Meals, Team Christmas Lunch Mileage, Skating Sponsor VIP Reception Mileage, Video Shoot for Skating Sponsorship Mileage, holiday party - costco Meals, United Way Lunch Misc, Golf with other CFO's after UEC Summit KAREN LORENZ-LIBERTY PARK FLORIST GOLF REGISTRATION Meals, Chamber lunch meeting Candy for Ck Christmas parade CHRISTMAS AD HOLIDAY FLAG Mileage, Vehicle Donation Pickup Meals, Chamber Natural Resources Committee Meals, Chamber Natural Resources Committee Luncheon Meals, Chamber of Commerce Monthly Luncheon Meals, Vehicle Donation Breakfast-Elk City DONATION ALTERNATIVE Mileage, United Way Meeting Meals, Chamber Natural Resources Committee COMMUNITY OUTREACH MT GOLF MONTANA GOLF OUTREACH MT - GOLF OUTREACH POSTER MT COMMUNITY OUTREACH GOLF MT GOLF AUCTION SIGN MT OUTREACH GOLF AD PRODUCTION MT OUTREACH GOLF BROCHURE MT OUTREACH GOLF BROCHURE PRODUCTION MT OUTREACH GOLF NSP MT OUTREACH GOLF POSTER PRODUCTION MT OUTREACH GOLF PRODUCTION MT OUTREACH GOLF SIGNAGE PRODUCTION KAREN PHILLIPS-THOMPSON FALLS GOLF CLU Misc, Entry fee Joe Renaldo Memorial Charity Golf Tournament Misc, Purchased tool for donation to school option. Avista has donated every year MT OUTREACH GOLF NSP AD CHRISTMAS BOOKLET AD MT OUTREACH GOLF MEDIA MONTANA GOLF AD MEDIA	111.48 46.26 86.92 38.03 18.75 5.44 1.2 6.52 30.98 138.7
921000							477.81
930200		CD	AA	210 Employee Auto Mileage	Morris, Scott L	Mileage, Skating Sponsor VIP Reception Mileage, Video Shoot for Skating Sponsorship Mileage, holiday party - costco Meals, United Way Lunch Misc, Golf with other CFO's after UEC Summit KAREN LORENZ-LIBERTY PARK FLORIST GOLF REGISTRATION Meals, Chamber lunch meeting Candy for Ck Christmas parade CHRISTMAS AD HOLIDAY FLAG Mileage, Vehicle Donation Pickup Meals, Chamber Natural Resources Committee Meals, Chamber Natural Resources Committee Luncheon Meals, Chamber of Commerce Monthly Luncheon Meals, Vehicle Donation Breakfast-Elk City DONATION ALTERNATIVE Mileage, United Way Meeting Meals, Chamber Natural Resources Committee COMMUNITY OUTREACH MT GOLF MONTANA GOLF OUTREACH MT - GOLF OUTREACH POSTER MT COMMUNITY OUTREACH GOLF MT GOLF AUCTION SIGN MT OUTREACH GOLF AD PRODUCTION MT OUTREACH GOLF BROCHURE MT OUTREACH GOLF BROCHURE PRODUCTION MT OUTREACH GOLF NSP MT OUTREACH GOLF POSTER PRODUCTION MT OUTREACH GOLF PRODUCTION MT OUTREACH GOLF SIGNAGE PRODUCTION KAREN PHILLIPS-THOMPSON FALLS GOLF CLU Misc, Entry fee Joe Renaldo Memorial Charity Golf Tournament Misc, Purchased tool for donation to school option. Avista has donated every year MT OUTREACH GOLF NSP AD CHRISTMAS BOOKLET AD MT OUTREACH GOLF MEDIA MONTANA GOLF AD MEDIA	5.84 1.08 4.05 389.69 175 161.91 500 11.43 77.15 27 40 45.14 12.73 17.81 34 24.08 180 1.62 12.73 270 306.25 242.5 125 167.18 120 88.75 142.5 71.25 98.25 177.5 245.97 24.25 220 63.59 240 20 438 524.4

2.12-21

830200	ED	AN	886 Miscellaneous	SANDERS COUNTY LEDGER	MONTANA GOLF EVENT SUPPLIER OUTREACH	844.1
					MONTANA GOLF EVENT SUPPLIES OUTREACH	548.83
					MONTANA OUTREACH GOLF EVENT MATS	410.82
					MT GOLF EVENT COMMUNITY	162
830200 Total			816 Printing	NATIONAL COLOR GRAPHICS INC		7271.6
836000	CD	AA	020 Professional Services	SENSKE	CHRISTMAS DECOR	5135.88
			236 Employee Misc Expenses	WELLS FARGO BANK NA	GIFT CARDS	1000
			880 Materials & Equipment	LOWE'S	CHRISTMAS TREE LIGHTS	43.31
	ED	AN	235 Employee Misc Expenses	WELLS FARGO BANK NA	GIFT CARDS	1750
		ID	826 Donations	ST JOE POTTY HUTS	PORTABLE TOILET RENTAL	91.8
836000 Total						8020.79
Grand Total						20544

Miscellaneous Restating Adjustment

Service/Jurisdiction Reclassifications

2.12-23

As Recorded												
Sum of Transaction Amount	Accounting Year	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	GD,AA	GD,AN	GD,ID	GD,OR	Grand Total
557170	2016					5,745.44						5,745.44
535000	2016					18.80						18.80
537000	2016					1,320.00						1,320.00
870000	2016							70.00				70.00
925100	2016					17.00						17.00
588000	2016						164.16					164.16
925200	2016		1,151.37									1,151.37
Grand Total			1,151.37			7,101.24	164.16	70.00				8,486.77

Corrected												
Sum of Transaction Amount	Accounting Year	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	GD,AA	GD,AN	GD,ID	GD,OR	Grand Total
557170	2016		5,745.44									5,745.44
535000	2016					18.80						18.80
537000	2016					1,320.00						1,320.00
870000	2016									70.00		70.00
925100	2016					17.00						17.00
588000	2016						164.16					164.16
925200	2016		5,745.44				1,355.80					1,151.37
Grand Total			5,745.44				1,355.80			164.16	1,221.37	8,486.77

Adjustment - System												
Sum of Transaction Amount	Accounting Year	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	GD,AA	GD,AN	GD,ID	GD,OR	Grand Total
557170	2016		5,745.44			(5,745.44)						
535000	2016					(18.80)						
537000	2016					(1,320.00)						
870000	2016							(70.00)			70.00	
925100	2016					(17.00)						
588000	2016						(164.16)					
925200	2016		(1,151.37)									
Grand Total			4,594.07			(7,101.24)	1,191.64	(70.00)		164.16	1,221.37	

Adjustment - WA Electric												
Sum of Transaction Amount	Accounting Year	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	GD,AA	GD,AN	GD,ID	GD,OR	Grand Total
557170	2016		2,959.35			(3,770.73)						(811.39)
535000	2016					(12.34)						(12.34)
537000	2016					(866.32)						(866.32)
870000	2016											
925100	2016					(11.16)						(11.16)
588000	2016											
925200	2016		(614.82)									(614.82)
Grand Total			2,344.52			(4,660.54)						(2,316.02)

Adjustment - WA Gas												
Sum of Transaction Amount	Accounting Year	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	GD,AA	GD,AN	GD,ID	GD,OR	Grand Total
557170	2016		871.97									871.97
535000	2016											
537000	2016											
870000	2016							(48.74)				(48.74)
925100	2016											
588000	2016											
925200	2016		(174.74)									(174.74)
Grand Total			697.23					(48.74)				648.48

Total WA Electric			2,344.52					(48.74)				(2,316.02)
Total WA Gas			697.23					(48.74)				648.48
Grand Total			3,041.75					(93.48)				(1,567.54)

Prep by: _____ 1st Review: *MA*
Date: 3/8/2017 Mgr. Review: _____

2.12-24

Sum of Transaction Amount	Service	Jurisdiction	Expenditure	Vendor Name	Transaction Desc	Total
557170	ED	AN	000 Dire	ICE US OTC COMMODITY MARKETS LLC	GAS/POWER/COMMISSION ADJUSTMENT	5745.44
557170 Total						5745.44
588000	ED	ID	210 Emf	Aubuchon, Steven M Kane, James A	Mileage, Gas Safety Mtg in CDA Mileage, Gas Manager Meeting Mileage, Idaho Gas Audit	38.88 91.8 33.48
588000 Total						164.16
925200	CD	AN	885 Misc	DEPT OF CONSUMER & BUSINESS SERVICES	OREGON 2ND QTR (APR - JUNE) 2016	1151.37
925200 Total						1151.37
535000	ED	AN	210 Emf 235 Emf	Howard, Bruce Fletcher Howard, Bruce Fletcher	Mileage, Boise, Meeting with Idaho Attorney-General Parking, Mtg w/Idaho Attorney	10.8 8
535000 Total						18.8
537000	ED	AN	005 Leg	PAINE HAMBLEN LLP	NORTH IDAHO WATER RIGHTS	1320
537000 Total						1320
870000	GD	AA	235 Emf 215 Emf	Wisdom, Daniel W Wisdom, Daniel W	Parking, Travel to Oregon. Meals, Travel to Oregon.	50 20
870000 Total						70
925100	ED	AN	845 Insl	ACCESS IDAHO	ACCESS IDAHO NOV 2016	17
925100 Total						17
Grand Total						8486.77

Prep by: _____ 1st Review: JAC
 Date: 2/27/2017 Mgr. Review: _____

Miscellaneous Restating Adjustment

LTIP

2.12-26

Adjustment No. 2.12
Workpaper Ref. MR-LTIP

Avista Utilities
Restricted Stock Grants -- O & M
Project Number: 09905868
GL Account Number: 920000

Month	Total Amount
201601	\$ 71,818
201602	\$ 156,044
201603	\$ 113,931
201604	\$ 113,931
201605	\$ 113,931
201606	\$ 110,382
201607	\$ 113,340
201608	\$ 113,340
201609	\$ 103,497
201610	\$ 112,246
201611	\$ 112,246
201612	\$ 112,246
Total	\$ 1,346,952

Allocated to Washington Electric

0.71326 Note 7	
0.68040 Note 4	
	<u>\$ 653,678.49</u> ✓

Allocated to Washington Gas

0.19958 Note 7	
0.72499 Note 4	
	<u>\$ 194,895.16</u> ✓

Allocated to Idaho Electric

0.71326 Note 7	
0.31960 Note 4	
	<u>\$ 307,048.27</u>

Allocated to Idaho Gas

0.19958 Note 7	
0.27501 Note 4	
	<u>\$ 73,929.46</u>

Allocated to Oregon

0.08716 Note 7	
	<u>\$ 117,400.31</u>

check \$ -

Prep by: _____ 1st Review: _____

Mgr. Review: *[Signature]*

Miscellaneous Restating Adjustment

Plane Reclassification

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2016**

Net Adjustment - 2016							
Sum of Transaction Amount	CD AA	CD AN	ED AN	ED WA	GD OR	ZZ ZZ	Grand Total
Ferc Acct							
580000	-	-	3,520.00	(3,520.00)	-	-	-
923000	(10,635.00)	-	10,635.00	-	-	-	-
928000	(4,200.00)	-	-	4,200.00	-	-	-
930200	(12,840.00)	-	(1,500.00)	-	12,840.00	1,500.00	-
Grand Total	(27,675.00)	-	12,655.00	680.00	12,840.00	1,500.00	-

WA - Electric - 2016							
	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	
580000	48.530%	53.399%	68.040%	100%	0%	0%	
923000	48.530%	53.399%	68.040%	100%	0%	0%	
928000	48.530%	53.399%	68.040%	100%	0%	0%	
930200	48.530%	53.399%	68.040%	100%	0%	0%	

WA - Electric	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	Grand Total
580000	-	-	2,395.01	(3,520.00)	-	-	(1,124.99)
923000	(5,161.19)	-	7,236.05	-	-	-	2,074.87
928000	(2,038.27)	-	-	4,200.00	-	-	2,161.73
930200	(6,231.28)	-	(1,020.60)	-	-	-	(7,251.88)
	(13,430.74)	-	8,610.46	680.00	-	-	(4,140.27)

WA - GAS - 2016							
WA - Gas	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	
580000	14.469%	15.600%	0%	0%	0%	0%	0%
923000	14.469%	15.600%	0%	0%	0%	0%	0%
928000	14.469%	15.600%	0%	0%	0%	0%	0%
930200	14.469%	15.600%	0%	0%	0%	0%	0%

WA - Gas	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	Grand Total
580000	-	-	-	-	-	-	-
923000	(1,538.82)	-	-	-	-	-	(1,538.82)
928000	(607.71)	-	-	-	-	-	(607.71)
930200	(1,857.86)	-	-	-	-	-	(1,857.86)
	(4,004.39)	-	-	-	-	-	(4,004.39)

WA - Total							
WA - Total Adjustment	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	Grand Total
Total Electric							
580000	-	-	2,395.01	(3,520.00)	-	-	(1,124.99)
923000	(5,161.19)	-	7,236.05	-	-	-	2,074.87
928000	(2,038.27)	-	-	4,200.00	-	-	2,161.73
930200	(6,231.28)	-	(1,020.60)	-	-	-	(7,251.88)
	(13,430.74)	-	8,610.46	680.00	-	-	(4,140.27)

E-MR-2

WA - Total Adjustment	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	Grand Total
Total Gas							
580000	-	-	-	-	-	-	-
923000	(1,538.82)	-	-	-	-	-	(1,538.82)
928000	(607.71)	-	-	-	-	-	(607.71)
930200	(1,857.86)	-	-	-	-	-	(1,857.86)
	(4,004.39)	-	-	-	-	-	(4,004.39)

G-MR-2

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2016**

2016							
Balances As Recorded							
Sum of Transaction Amount							
Ferc Acct	CD AA	CD AN	ED AN	ED WA	GD OR	ZZ ZZ	Grand Total
580000				3,520.00			3,520.00
923000	10,635.00						10,635.00
928000	4,200.00						4,200.00
930200	12,840.00		1,500.00				14,340.00
Grand Total	27,675.00	-	1,500.00	3,520.00	-	-	32,695.00 MR-PR-3

Balances with Corrected Recording							
Sum of Transaction Amount							
Ferc Acct	CD AA	CD AN	ED AN	ED WA	GD OR	ZZ ZZ	Grand Total
580000			3,520.00				3,520.00
923000			10,635.00				10,635.00
928000				4,200.00			4,200.00
930200					12,840.00	1,500.00	14,340.00
Grand Total	-	-	14,155.00	4,200.00	12,840.00	1,500.00	32,695.00 MR-PR-3

Net Adjustment							
Sum of Transaction Amount							
Ferc Acct	CD AA	CD AN	ED AN	ED WA	GD OR	ZZ ZZ	Grand Total
580000	-	-	3,520.00	(3,520.00)	-	-	-
923000	(10,635.00)	-	10,635.00	-	-	-	-
928000	(4,200.00)	-	-	4,200.00	-	-	-
930200	(12,840.00)	-	(1,500.00)	-	12,840.00	1,500.00	-
Grand Total	(27,675.00)	-	12,655.00	680.00	12,840.00	1,500.00	- MR-PR-1

2.12-30

Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Flight	Accounting Year	Task Number	Transaction Amount	Project Desc	Reclassified Service	Reclassified Jurisdiction	Purpose of Flight
923000	CD	AA	201602	Z88	09903691	AVA020216	2016	923000	5,800.00	Corporate Planning-099	ED	AN	Dolan Case Negotiation
923000	CD	AA	201603	Z88	09903691	AVA032516	2016	923000	4,835.00	Corporate Planning-099	ED	AN	Dolan Case
580000	ED	WA	201601	Z88	02800160	AVA012516	2016	580000	3,520.00	Elect Ops Admin Activity - WA	ED	AN	Tour and Learn more about Microsoft's Smart Technology, particularly in regards to Smart Buildings
930200	CD	AA	201611	Z88	09903691	AVA110616	2016	930200	6,495.00	Corporate Planning-099	GD	OR	Midford Chamber of Commerce Annual Meeting
930200	CD	AA	201611	Z88	09903691	AVA110616	2016	930200	6,345.00	Corporate Planning-099	GD	OR	Midford Chamber of Commerce Annual Meeting
928000	CD	AA	201603	Z88	09900540	AVA032416	2016	928000	4,200.00	Common Regulatory Activities	ED	WA	WUTC Open Meeting - Presentation by Avista - Current Windstorm Damage Docket UF-160056
930200	ED	AN	201607	Z88	09800310	AVA072816	2016	930200	750.00	Elect-Trade/Professional Assoc	ZZ	ZZ	Montana Governor's Cup
930200	ED	AN	201607	Z88	09800310	AVA072816	2016	930200	750.00	Elect-Trade/Professional Assoc	ZZ	ZZ	Montana Governor's Cup
									32,695.00				

Accounting Period	(All)
Sum of Transaction Amount	
Ferc Acct	
580000	
923000	
928000	
930200	
Grand Total	

Service	Jur	CD Total	ED	AN	WA	ED Total	Grand Total
AA					3,520.00	3,520.00	3,520.00
		10,635.00					10,635.00
		4,200.00					4,200.00
		12,840.00	1,500.00	1,500.00		3,000.00	14,340.00
		27,675.00	1,500.00	1,500.00	3,520.00	5,020.00	32,695.00

Prep by: *ma*
 Mgr. Review:

Date: 3/1/2017

Miscellaneous Restating Adjustment

D&O Insurance

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2016

Test Period Expense:		Amount	
Test Period Insurance Expense	\$	(73,468)	✓

Allocated to Washington Electric

0.71995	Note 7				
0.6827	Note 4	<u>\$</u>	<u>(36,110)</u>		

Allocated to Washington Gas

0.19958	Note 7				
0.70287	Note 4	<u>\$</u>	<u>(10,306)</u>		

		<i>Electric</i>	
FERC 925	\$	(25,277.00)	70%
FERC 924	\$	<u>(10,833.00)</u>	30%
	\$	<u>(36,110.00)</u>	

2016 D & O Premiums (Estimated)

Carrier	2015 Premiums	Projected Increase/Decrease	2016 Total Premium	Actual - Invoiced 12 30 15		Comments
				2016 Utility Allocated %	2016 Utility Allocated Amount	
AEGIS (\$35M)	\$665,000	0.0%	\$665,000	94.0%	\$625,100	Per 12/8/15 email from broker, flat rate change negotiated for primary layer
AEGIS (\$35M) taxes	\$10,212	0.0%	\$7,934	94.0%	\$7,458	Per 12/8/15 email from broker, flat rate change negotiated for primary layer
AEGIS -Continuity Credit (1)	-\$178,710	60.7%	-\$287,175	98.8%	-\$283,729	287,175 is known based on continuity credit letter received from Aegis. Also changed allocation
EIM (\$15M xs \$35M)	\$211,265	-7.7%	\$195,000	100.0%	\$195,000	
EIM (\$15M xs \$35M) taxes	\$4,437	-7.7%	\$4,095	100.0%	\$4,095	
XL Specialty (\$15M xs \$50M)	\$138,000	-7.2%	\$128,000	100.0%	\$128,000	
Twin City (\$15M xs \$65M)	\$96,525	-6.8%	\$90,000	100.0%	\$90,000	
Zurich (\$15M xs \$80M)	\$67,728	-3.9%	\$65,081	100.0%	\$65,081	
Allied (\$15M xs \$95M)	\$65,805	-4.3%	\$63,000	100.0%	\$63,000	
XL Specialty (\$15M xs \$100) Side A/DIC	\$108,000	-2.8%	\$105,000	100.0%	\$105,000	
HCC (\$15M xs \$125M) Side A/DIC	\$70,000	-2.8%	\$68,040	100.0%	\$68,040	
			\$1,103,976		\$1,067,046	
2016 Estimated D & O Premium Total Allocated to Avista						\$1,067,046

Summary:

2016 Total D&O Premiums	1,103,976
Less: 10%	(110,398)
90% of D&O Premiums	993,578
Utility Expense	1,067,046
Difference - Adjustment	(73,468)

Jma

Electric Provision for Rate Refund Prior Period Adjustment

\$000s
 220
 Per Results (E-OFS-12A)
 2016 Earning Sharing Estimate
 Prior Period Adjustment
 (2,346)
 (2,566)

GL Account Balance Accounting Period : 2016%

Jurisdiction: WA

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	2015 Entries	2016 Entries		
229000	ACCUMULATED PROVISION - RATER	ED	201601	-3,422,474.00	0.00	-3,422,474.00				
	ACCUMULATED PROVISION - RATER		201602	-3,422,474.00	0.00	-3,422,474.00				
	ACCUMULATED PROVISION - RATER		201603	-3,422,474.00	1,049,661.00	-2,372,813.00	1,274,000.00	(224,339.00)	1,049,661.00 Revised 2015 Earnings Test Adjustment and 2016 Q1 estimate	
	ACCUMULATED PROVISION - RATER		201604	-2,372,813.00	0.00	-2,372,813.00				
	ACCUMULATED PROVISION - RATER		201605	-2,372,813.00	0.00	-2,372,813.00				
	ACCUMULATED PROVISION - RATER		201606	-2,372,813.00	1,119,031.00	-1,253,782.00	1,249,573.00	(130,542.00)	1,119,031.00 Final 2015 Earnings Test Adjustment and 2016 Q2 estimate	
	ACCUMULATED PROVISION - RATER		201607	-1,253,782.00	0.00	-1,253,782.00				
	ACCUMULATED PROVISION - RATER		201608	-1,253,782.00	898,901.00	-354,881.00	898,901.00		898,901.00 Transfer 2015 sharing to Deferred Revenue (balance sheet only)	
	ACCUMULATED PROVISION - RATER		201609	-354,881.00	354,881.00	0.00	(42,439.00)	354,881.00	354,881.00 2016 Q3 estimate	
	ACCUMULATED PROVISION - RATER		201610	0.00	-42,439.00	-42,439.00	(42,439.00)		(42,439.00) Staff Methodology adjustment to 2015 shaming (balance sheet only)	
	ACCUMULATED PROVISION - RATER		201611	-42,439.00	0.00	-42,439.00	42,439.00		Transfer 2015 residual to 2016	
	ACCUMULATED PROVISION - RATER		201612	-42,439.00	-2,303,111.00	-2,345,550.00		(2,303,111.00)	(2,303,111.00) 2016 Q4 estimate	
					Sum: 1,076,924.00		3,422,474.00		(2,345,550.00) 1,076,924.00	
									(215,585.00) 2016 Q1 estimate	
449100	ACCUMULATED PROVISION - RATER	GD	201603	0.00	-215,585.00	-215,585.00				
	ACCUMULATED PROVISION - RATER		201604	-215,585.00	0.00	-215,585.00				
	ACCUMULATED PROVISION - RATER		201605	-215,585.00	0.00	-215,585.00				
	ACCUMULATED PROVISION - RATER		201606	-215,585.00	-320,842.00	-536,427.00		(320,842.00)	(320,842.00) 2016 Q2 estimate	
	ACCUMULATED PROVISION - RATER		201607	-536,427.00	0.00	-536,427.00				
	ACCUMULATED PROVISION - RATER		201608	-536,427.00	0.00	-536,427.00				
	ACCUMULATED PROVISION - RATER		201609	-536,427.00	177,628.00	-358,799.00		177,628.00	177,628.00 2016 Q3 estimate	
	ACCUMULATED PROVISION - RATER		201610	-358,799.00	0.00	-358,799.00				
	ACCUMULATED PROVISION - RATER		201611	-358,799.00	0.00	-358,799.00				
	ACCUMULATED PROVISION - RATER		201612	-358,799.00	-2,408,656.00	-2,767,455.00		(2,408,656.00)	(2,408,656.00) 2016 Q4 estimate	
					Sum: -2,767,455.00				(2,767,455.00)	
					Sum: -1,690,631.00					
	496100	PROVISION FOR RATE REFUND	ED	201601	0.00	0.00	0.00			
		PROVISION FOR RATE REFUND		201602	0.00	0.00	0.00			
PROVISION FOR RATE REFUND			201603	0.00	-1,049,661.00	-1,049,661.00	(1,274,000.00)	224,339.00	(1,049,661.00) Revised 2015 Earnings Test Adjustment and 2016 Q1 estimate	
PROVISION FOR RATE REFUND			201604	-1,049,661.00	0.00	-1,049,661.00				
PROVISION FOR RATE REFUND			201605	-1,049,661.00	0.00	-1,049,661.00				
PROVISION FOR RATE REFUND			201606	-1,049,661.00	-1,119,031.00	-2,168,692.00	(1,249,573.00)	130,542.00	(1,119,031.00) Final 2015 Earnings Test Adjustment and 2016 Q2 estimate	
PROVISION FOR RATE REFUND			201607	-2,168,692.00	0.00	-2,168,692.00				
PROVISION FOR RATE REFUND			201608	-2,168,692.00	0.00	-2,168,692.00				
PROVISION FOR RATE REFUND			201609	-2,168,692.00	-354,881.00	-2,523,573.00		(354,881.00)	(354,881.00) 2016 Q3 estimate	
PROVISION FOR RATE REFUND			201610	-2,523,573.00	0.00	-2,523,573.00				
PROVISION FOR RATE REFUND			201611	-2,523,573.00	0.00	-2,523,573.00				
PROVISION FOR RATE REFUND			201612	-2,523,573.00	2,303,111.00	-220,462.00		(42,439.00)	2,303,111.00 Transfer 2015 residual to 2016	
					Sum: -220,462.00			(2,345,550.00)	(220,462.00)	
					Sum: -2,767,455.00			215,585.00	215,585.00 2016 Q1 estimate	
496100	PROVISION FOR RATE REFUND	GD	201603	0.00	215,585.00	215,585.00				
	PROVISION FOR RATE REFUND		201604	215,585.00	0.00	215,585.00				
	PROVISION FOR RATE REFUND		201605	215,585.00	0.00	215,585.00				
	PROVISION FOR RATE REFUND		201606	215,585.00	320,842.00	536,427.00		320,842.00	320,842.00 2016 Q2 estimate	
	PROVISION FOR RATE REFUND		201607	536,427.00	0.00	536,427.00				
	PROVISION FOR RATE REFUND		201608	536,427.00	0.00	536,427.00				
	PROVISION FOR RATE REFUND		201609	536,427.00	-177,628.00	358,799.00		(177,628.00)	(177,628.00) 2016 Q3 estimate	
	PROVISION FOR RATE REFUND		201610	358,799.00	0.00	358,799.00				
	PROVISION FOR RATE REFUND		201611	358,799.00	0.00	358,799.00				
	PROVISION FOR RATE REFUND		201612	358,799.00	2,408,656.00	2,767,455.00		2,408,656.00	2,408,656.00 2016 Q4 estimate	
					Sum: 2,767,455.00				2,767,455.00	
					Sum: 866,462.00					

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 ('000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer 2.13 E-EWPC
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	\$4,698 ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	4,698
5	Other Revenue	-
6	Total Electric Revenue	4,698
EXPENSES		
Production and Transmission		
7	Operating Expenses	(2,270) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2,270)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	181 ✓
16	Total Distribution	181
17	Customer Accounting	30 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	9 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	9
24	Total Electric Expenses	(2,050)
25	OPERATING INCOME BEFORE FIT	6,748
FEDERAL INCOME TAX		
26	Current Accrual	1,567 ✓
27	Debt Interest	-
28	Deferred Income Taxes	795 ✓
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$4,386 ✓
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended September 30, 2016

NET ERM/REC Adjustment			
Adjustment (\$000)	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	4,698	-	4,698 ✓
Account 557	-	(2,270)	(2,270) ✓
Excise tax	181	-	181 ✓
Uncollectibles	30	-	30 ✓
Other (commission fees)	9	-	9 ✓
Total expenses	220	(2,270)	(2,050)
Net income before income taxes	4,478	2,270	6,748
FIT	0.35 1,567 ✓	795 ✓	2,362
Net income	2,911	1,475	4,386 ✓
			check
		ERM	2,157
		REC	2,229
		TOTAL	4,386

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2016

ERM				
	Rebate	557.290	557.280	410.1
	<u>Revenue</u>	<u>Amortization</u>	<u>Deferrals</u>	<u>DFIT</u>
Jan-16	(624,991)	(596,860)	-	208,901
Feb-16	(46,047)	(43,974)	-	15,391
Mar-16	-	-	1,157,969	(405,289)
Apr-16	-	-	27,519	(9,632)
May-16	-	-	151,389	(52,986)
Jun-16	-	-	(642,593)	224,908
Jul-16	-	-	(694,284)	242,999
Aug-16	-	-	-	-
Sep-16	-	-	-	-
Oct-16	-	-	-	-
Nov-16	-	-	1,905,391	(666,887)
Dec-16	-	-	1,414,625	(495,119)
Total	(671,038)	(640,834)	3,320,016	(937,714)
		SUP-1	SUP-1	

Revenue Related Expenses - from GRC

Excise Tax	0.038479	(25,821)
Uncollect.	0.006578	(4,414)
Commission Fee	0.002000	(1,342)
Total	0.047057	(31,577)

SUP-2

<u>Account 557 as Recorded</u>	<u>ERM</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	3,320,016	-	3,320,016	Debit
Amortizations	(640,834)	-	(640,834)	Credit
Net	2,679,182	-	2,679,182	Credit
Account 410.10	(937,714)	-	(937,714)	Debit

ERM Adjustment			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	671		671
Account 557		(2,679)	(2,679)
Excise tax	26		26
Uncollectibles	4		4
Other (commission fees)	1		1
Total expenses	31	(2,679)	(2,648)
Net income before income taxes	640	2,679	3,319
FIT	0.35	224	938
Net income	416	1,741	2,157

Avista Corporation
Eliminate Washington REC
12 Months Ended September 30, 2016

REC			
Rebate	557.324	557.322	410.1

	Revenue	Amortization	Deferrals	DFIT
Jan-16	(591,898)	(565,256)	194,244	129,854
Feb-16	(514,283)	(491,135)	263,626	79,628
Mar-16	(474,223)	(452,878)	286,119	58,366
Apr-16	(442,679)	(422,754)	380,759	14,698
May-16	(437,502)	(417,810)	335,684	28,744
Jun-16	(412,326)	(393,767)	311,435	28,816
Jul-16	(338,808)	(323,100)	294,511	10,006
Aug-16	(171,113)	(163,180)	249,281	(30,135)
Sep-16	(164,813)	(157,172)	289,563	(46,337)
Oct-16	(145,126)	(138,398)	290,618	(53,277)
Nov-16	(148,310)	(141,434)	281,080	(48,876)
Dec-16	(185,864)	(177,247)	258,263	(28,356)
Total	(4,026,945)	(3,844,131)	3,435,183	143,131
		SUP-1	SUP-1	

Revenue Related Expenses - from GRC

Excise Tax	0.038479	(154,953)
Uncollect.	0.006578	(26,489)
Commission Fee	0.002000	(8,054)
Total	0.047057	(189,496)
	SUP-2	

Account 557 as Recorded	REC	Adjust	Total	
Deferrals	3,435,183	-	3,435,183	Debit
Amortizations	(3,844,131)	-	(3,844,131)	Credit
Net	(408,948)	-	(408,948)	Credit
Account 410.10	143,131	-	143,131	Debit

REC Adjustment				
Adjustment (\$000)	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment	
Revenue	4,027		4,027	
Account 557		409	409	
Excise tax	155		155	
Uncollectibles	26		26	
Other (commission fees)	8		8	
Total expenses	189	409	598	
Net income before income taxes	3,838	(409)	3,429	
FIT	0.35	1,343	(143)	1,200
Net income	2,495	(266)	2,229	

**DISCOVER DOWNLOAD FOR ERM/REC ACCOUNTS
 TWELVE MONTHS ENDED DECEMBER 31, 2016**

Source Id:GL Service:ED Jurisdiction:WA

Ferc Acct	Accounting Period	Transaction Desc	Journal Name	Transaction Amt SUM	Deferral	Amortization	Interest	Transfer	Total
182350	481-WA ERM 201601 DJ USD	201601	Current Amortization	596,860.00		\$ 596,860			\$ 596,860
			Interest Accrual for Amortizat	-17,515.00			\$ (17,515)		\$ (17,515)
	481-WA ERM 201602 DJ USD	201602	Current Amortization	43,974.00		\$ 43,974			\$ 43,974
			Interest Accrual for Amortizat	-16,603.00			\$ (16,603)		\$ (16,603)
	481-WA ERM 201603 DJ USD	201603	Interest Accrual for Amortizat	-16,541.00			\$ (16,541)		\$ (16,541)
	481-WA ERM 201604 DJ USD	201604	Interest Accrual for Amortizat	-16,541.00			\$ (16,541)		\$ (16,541)
	481-WA ERM 201605 DJ USD	201605	Interest Accrual for Amortizat	-16,541.00			\$ (16,541)		\$ (16,541)
	481-WA ERM 201606 DJ USD	201606	Interest Accrual for Amortizat	-16,541.00			\$ (16,541)		\$ (16,541)
	481-WA ERM 201607 DJ USD	201607	Interest Accrual for Amortizat	-49,824.00			\$ (49,824)		\$ (49,824)
			Prudency Approval Received in	-11,732,007.00			\$ (11,732,007)		\$ (11,732,007)
	481-WA ERM 201608 DJ USD	201608	Interest Accrual for Amortizat	-49,824.00			\$ (49,824)		\$ (49,824)
	481-WA ERM 201609 DJ USD	201609	Interest Accrual for Amortizat	-49,824.00			\$ (49,824)		\$ (49,824)
	481-WA ERM 201610 DJ USD	201610	Interest Accrual for Amortizat	-49,824.00			\$ (49,824)		\$ (49,824)
	481-WA ERM 201611 DJ USD	201611	Interest Accrual for Amortizat	-49,824.00			\$ (49,824)		\$ (49,824)
	481-WA ERM 201612 DJ USD	201612	Interest Accrual for Amortizat	-49,824.00			\$ (49,824)		\$ (49,824)
		Sum		-11,490,399.00	\$	640,834	\$ (399,226)	\$ (11,732,007)	\$ (11,490,399)
186280	Sum			-11,490,399.00					
	481-WA ERM 201601 DJ USD	201601	Current Year ERM Interest Accr	-32,804.00			\$ (32,804)		\$ (32,804)
	481-WA ERM 201602 DJ USD	201602	2015 Balance Transfer from 186	11,535,183.00			\$ 11,535,183		\$ 11,535,183
			Int Transfer for January from	32,804.00			\$ 32,804		\$ 32,804
	481-WA ERM 201603 DJ USD	201603	Current Year ERM Interest Accr	-1,157,969.00	\$ (1,157,969)		\$ (1,647)		\$ (1,157,969)
			Current Year ERM Interest Accr	-1,647.00			\$ (1,647)		\$ (1,647)
	481-WA ERM 201604 DJ USD	201604	Current Year ERM Interest Accr	-27,519.00	\$ (27,519)		\$ (3,332)		\$ (27,519)
			Current Year ERM Interest Accr	-3,332.00			\$ (3,332)		\$ (3,332)
	481-WA ERM 201605 DJ USD	201605	Current Year ERM Interest Accr	-151,389.00	\$ (151,389)		\$ (3,587)		\$ (151,389)
			Current Year ERM Interest Accr	-3,587.00			\$ (3,587)		\$ (3,587)
	481-WA ERM 201606 DJ USD	201606	Current Year ERM Interest Accr	642,593.00	\$ 642,593		\$ (2,888)		\$ 642,593
			Current Year ERM Interest Accr	-2,888.00			\$ (2,888)		\$ (2,888)
	481-WA ERM 201607 DJ USD	201607	Current Year ERM Interest Accr	694,284.00	\$ 694,284		\$ (1,012)		\$ 694,284
			Current Year ERM Interest Accr	-1,012.00			\$ (1,012)		\$ (1,012)
	481-WA ERM 201608 DJ USD	201608	Current Year ERM Interest Accr	-32.00			\$ (32)		\$ (32)
	481-WA ERM 201609 DJ USD	201609	Current Year ERM Interest Accr	-32.00			\$ (32)		\$ (32)
	481-WA ERM 201610 DJ USD	201610	Current Year ERM Interest Accr	-32.00			\$ (32)		\$ (32)
	481-WA ERM 201611 DJ USD	201611	Current Year ERM Interest Accr	-1,905,391.00	\$ (1,905,391)		\$ (2,722)		\$ (1,905,391)
			Current Year ERM Interest Accr	-2,722.00			\$ (2,722)		\$ (2,722)
	481-WA ERM 201612 DJ USD	201612	Current Year ERM Interest Accr	-1,243,144.00	\$ (1,243,144)		\$ (7,155)		\$ (1,243,144)
			Current Year ERM Interest Accr	-7,155.00			\$ (7,155)		\$ (7,155)
			Nov Int Correction	11.00			\$ 11		\$ 11
			November Correction	7,694.00	\$ 7,694		\$ 7,694		\$ 7,694
	NS1016 - WA ERM & ID PCA Adjustment for	201612	Addl amt from Chelan Refund -	-179,175.00	\$ (179,175)		\$ (539)		\$ (179,175)
			Int from Addl Amt - ERM	-539.00	\$ (539)		\$ (539)		\$ (539)
		Sum		8,192,200.00	\$ (3,320,016)	\$	\$ (55,771)	\$ 11,567,987	\$ 8,192,200
186290	Sum			8,192,200.00					
	481-WA ERM 201602 DJ USD	201602	2015 Balance Transfer from 186	-11,535,183.00			\$ (11,535,183)		\$ (11,535,183)
			Int Accrual for 2015 Pending B	-32,804.00			\$ (32,804)		\$ (32,804)

2.13-05

Prep By: AB
 Date: 2/21/2017
 Mgr. Review: *[Signature]*

2.13-06

Ferc Acct	Accounting Period	Transaction Desc	Journal Name	Transaction Amt SUM	Deferral	Amortization	Interest	Transfer	Total
			Int Transfer for January from	-32,804.00					(32,804)
			Int Accrual for 2015 Pending B	-32,804.00					(32,804)
			Int Accrual for 2015 Pending B	-32,804.00					(32,804)
			Int Accrual for 2015 Pending B	-32,804.00					(32,804)
			Int Accrual for 2015 Pending B	-32,804.00					(32,804)
			Prudency Approval Received in	11,732,007.00					11,732,007
			Sum	0.00					
			Sum	0.00					
186322	475-WASHINGTON REC DEFERRAL 201601 D; 201601		2012-2014 WA REC Deferral Amor	565,256.00	565,256				565,256
			2012-2014 WA REC Deferral Inte	12,265.00			12,265		12,265
	475-WASHINGTON REC DEFERRAL 201602 D; 201602		2012-2014 WA REC Deferral Amor	491,135.00	491,135				491,135
			2012-2014 WA REC Deferral Inte	15,056.00			15,056		15,056
	475-WASHINGTON REC DEFERRAL 201603 D; 201603		2012-2014 WA REC Deferral Amor	452,878.00	452,878				452,878
			2012-2014 WA REC Deferral Inte	17,550.00			17,550		17,550
	475-WASHINGTON REC DEFERRAL 201604 D; 201604		2012-2014 WA REC Deferral Amor	422,754.00	422,754				422,754
			2012-2014 WA REC Deferral Inte	19,863.00			19,863		19,863
	475-WASHINGTON REC DEFERRAL 201605 D; 201605		2012-2014 WA REC Deferral Amor	417,810.00	417,810				417,810
			2012-2014 WA REC Deferral Inte	22,083.00			22,083		22,083
	475-WASHINGTON REC DEFERRAL 201606 D; 201606		2012-2014 WA REC Deferral Amor	393,767.00	393,767				393,767
			2012-2014 WA REC Deferral Inte	24,227.00			24,227		24,227
	475-WASHINGTON REC DEFERRAL 201607 D; 201607		2012-2014 WA REC Deferral Amor	323,100.00	323,100				323,100
			2012-2014 WA REC Deferral Inte	15,902.00			15,902		15,902
			Journal Import Created	-2,050,047.01				(2,050,047)	(2,050,047)
	475-WASHINGTON REC DEFERRAL 201608 D; 201608		2012-2014 WA REC Deferral Amor	163,180.00	163,180				163,180
			2012-2014 WA REC Deferral Inte	17,189.00			17,189		17,189
	475-WASHINGTON REC DEFERRAL 201609 D; 201609		2012-2014 WA REC Deferral Amor	157,172.00	157,172				157,172
			2012-2014 WA REC Deferral Inte	17,457.00			17,457		17,457
			July correction related to NSJ	-36,414.12				(36,414)	(36,414)
	475-WASHINGTON REC DEFERRAL 201610 D; 201610		2012-2014 WA REC Deferral Amor	138,398.00	138,398				138,398
			2012-2014 WA REC Deferral Inte	18,625.00			18,625		18,625
	475-WASHINGTON REC DEFERRAL 201611 D; 201611		2012-2014 WA REC Deferral Amor	141,434.00	141,434				141,434
			2012-2014 WA REC Deferral Inte	19,366.00			19,366		19,366
	475-WASHINGTON REC DEFERRAL 201612 D; 201612		2012-2014 WA REC Deferral Amor	177,247.00	177,247				177,247
			2012-2014 WA REC Deferral Inte	20,209.00			20,209		20,209
	Sum			1,977,461.87	\$ 3,844,131		\$ 219,792		\$ 1,977,462
				1,977,461.87	REC-1				
186323	475-WASHINGTON REC DEFERRAL 201601 D; 201601		2015 WA REC Interest Liability	-10,685.00			(10,685)		(10,685)
	475-WASHINGTON REC DEFERRAL 201602 D; 201602		2015 WA REC Interest Liability	-10,685.00			(10,685)		(10,685)
	475-WASHINGTON REC DEFERRAL 201603 D; 201603		2015 WA REC Interest Liability	-10,685.00			(10,685)		(10,685)
	475-WASHINGTON REC DEFERRAL 201604 D; 201604		2015 WA REC Interest Liability	-10,685.00			(10,685)		(10,685)
	475-WASHINGTON REC DEFERRAL 201605 D; 201605		2015 WA REC Interest Liability	-10,685.00			(10,685)		(10,685)
	475-WASHINGTON REC DEFERRAL 201606 D; 201606		2015 WA REC Interest Liability	-10,685.00			(10,685)		(10,685)
	475-WASHINGTON REC DEFERRAL 201607 D; 201607		Journal Import Created	2,050,047.01				2,050,047	2,050,047
	NSI004 - RPS Compliance - Foregone REC R 201607		WA I-937 Compliance-Foregone I	36,414.12				36,414	36,414
	Sum			2,022,351.13			(64,110)		2,022,351
	475-WASHINGTON REC DEFERRAL 201601 D; 201601		2016 WA REC Deferred Liability	-194,244.00			(194,244)		(194,244)
			2016 WA REC Interest Liability	-513.00			(513)		(513)
	475-WASHINGTON REC DEFERRAL 201602 D; 201602		2016 WA REC Deferred Liability	-263,626.00			(263,626)		(263,626)
			2016 WA REC Interest Liability	-1,723.00			(1,723)		(1,723)

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Ferc Acct	Accounting Period	Transaction Desc	Journal Name	Transaction Amt SUM	Deferral	Amortization	Interest	Transfer	Total
	475-WASHINGTON REC DEFERRAL 201603 D. 201603		2016 WA REC Deferred Liability	-286,119.00	\$ (286,119)				\$ (286,119)
	475-WASHINGTON REC DEFERRAL 201604 D. 201604		2016 WA REC Interest Liability	-3,175.00			\$ (3,175)		\$ (3,175)
	475-WASHINGTON REC DEFERRAL 201605 D. 201605		2016 WA REC Deferred Liability	-380,759.00	\$ (380,759)				\$ (380,759)
	475-WASHINGTON REC DEFERRAL 201606 D. 201606		2016 WA REC Interest Liability	-4,937.00			\$ (4,937)		\$ (4,937)
	475-WASHINGTON REC DEFERRAL 201607 D. 201607		2016 WA REC Deferred Liability	-335,684.00	\$ (335,684)				\$ (335,684)
	475-WASHINGTON REC DEFERRAL 201608 D. 201608		2016 WA REC Interest Liability	-6,829.00			\$ (6,829)		\$ (6,829)
	475-WASHINGTON REC DEFERRAL 201609 D. 201609		2016 WA REC Deferred Liability	-311,435.00	\$ (311,435)				\$ (311,435)
	475-WASHINGTON REC DEFERRAL 201610 D. 201610		2016 WA REC Interest Liability	-8,539.00			\$ (8,539)		\$ (8,539)
	475-WASHINGTON REC DEFERRAL 201611 D. 201611		2016 WA REC Deferred Liability	-330,925.00	\$ (330,925)				\$ (330,925)
	475-WASHINGTON REC DEFERRAL 201612 D. 201612		2016 WA REC Interest Liability	-10,388.00			\$ (10,388)		\$ (10,388)
	475-WASHINGTON REC DEFERRAL 201601 DJ 201601		2016 WA REC Deferred Liability	-249,281.00	\$ (249,281)				\$ (249,281)
	475-WASHINGTON REC DEFERRAL 201602 DJ 201602		2016 WA REC Interest Liability	-11,923.00			\$ (11,923)		\$ (11,923)
	475-WASHINGTON REC DEFERRAL 201603 DJ 201603		2016 WA REC Deferred Liability	-289,563.00	\$ (289,563)				\$ (289,563)
	475-WASHINGTON REC DEFERRAL 201604 DJ 201604		2016 WA REC Interest Liability	-12,770.00			\$ (12,770)		\$ (12,770)
	475-WASHINGTON REC DEFERRAL 201605 DJ 201605		July correction related to NSJ	36,414.12	\$ 36,414				\$ 36,414
	475-WASHINGTON REC DEFERRAL 201606 DJ 201606		2016 WA REC Deferred Liability	-290,618.00	\$ (290,618)				\$ (290,618)
	475-WASHINGTON REC DEFERRAL 201607 DJ 201607		2016 WA REC Interest Liability	-14,691.00			\$ (14,691)		\$ (14,691)
	475-WASHINGTON REC DEFERRAL 201608 DJ 201608		2016 WA REC Deferred Liability	-281,080.00	\$ (281,080)				\$ (281,080)
	475-WASHINGTON REC DEFERRAL 201609 DJ 201609		2016 WA REC Interest Liability	-16,204.00			\$ (16,204)		\$ (16,204)
	475-WASHINGTON REC DEFERRAL 201610 DJ 201610		2016 WA REC Deferred Liability	-258,263.00	\$ (258,263)				\$ (258,263)
	475-WASHINGTON REC DEFERRAL 201611 DJ 201611		2016 WA REC Interest Liability	-17,631.00			\$ (17,631)		\$ (17,631)
	475-WASHINGTON REC DEFERRAL 201612 DJ 201612		2016 WA REC Deferred Liability	-17,631.00					\$ (17,631)
	Sum			-3,544,505.88	\$ (3,435,183)	\$ -	\$ (109,323)	\$ -	\$ (3,544,506)
	Sum			-3,544,505.88					
283280	114-DFIT MISC 201601 DJ USD	201601	WA ERM	-191,289.35					
	114-DFIT MISC 201602 DJ USD	201602	WA ERM	1,901.55					
	114-DFIT MISC 201603 DJ USD	201603	WA ERM	423,136.35					
	114-DFIT MISC 201604 DJ USD	201604	WA ERM	28,068.60					
	114-DFIT MISC 201605 DJ USD	201605	WA ERM	71,512.35					
	114-DFIT MISC 201606 DJ USD	201606	WA ERM	-206,626.00					
	114-DFIT MISC 201607 DJ USD	201607	WA ERM	-225,206.80					
	114-DFIT MISC 201608 DJ USD	201608	WA ERM	17,449.60					
	114-DFIT MISC 201609 DJ USD	201609	WA ERM	17,449.60					
	114-DFIT MISC 201610 DJ USD	201610	WA ERM	17,449.60					
	114-DFIT MISC 201611 DJ USD	201611	WA ERM	685,277.95					
	114-DFIT MISC 201612 DJ USD	201612	WA ERM	515,246.20					
	Sum			1,154,369.65					
	Sum			1,154,369.65					
283305	114-DFIT MISC 201601 DJ USD	201601	WA Rec Interest	-4,292.75					
	114-DFIT MISC 201602 DJ USD	201602	Wa Rec Def	-197,839.60					
	114-DFIT MISC 201603 DJ USD	201603	Wa Rec Def Amort	3,739.75					
	114-DFIT MISC 201604 DJ USD	201604	WA Rec Interest	-5,269.60					
	114-DFIT MISC 201605 DJ USD	201605	Wa Rec Def	-171,897.25					
	114-DFIT MISC 201606 DJ USD	201606	Wa Rec Def Amort	3,739.75					
	114-DFIT MISC 201607 DJ USD	201607	WA Rec Interest	4,851.00					
	114-DFIT MISC 201608 DJ USD	201608	Wa Rec Def	-64,508.15					
	114-DFIT MISC 201609 DJ USD	201609	Wa Rec Def-2016 Catch Up	161,037.10					
	114-DFIT MISC 201610 DJ USD	201610	WA Rec Interest	5,467.70					
	114-DFIT MISC 201611 DJ USD	201611	Wa Rec Def	-21,650.30					
	114-DFIT MISC 201612 DJ USD	201612	WA Rec Interest	6,129.90					
	Sum			-36,473.15					

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Fert Acct	Accounting Period	Transaction Desc	Journal Name	Transaction Amt SUM	Deferral	Amortization	Interest	Transfer	Total
	114-DFIT MISC 201606 DJ USD	201606	WA Rec Interest	6,728.40					
	114-DFIT MISC 201607 DJ USD	201607	Wa Rec Def	-37,295.65					
	114-DFIT MISC 201608 DJ USD	201608	WA Rec Interest	3,635.80					
	114-DFIT MISC 201609 DJ USD	201609	Wa Rec Def	-15,571.89					
	114-DFIT MISC 201610 DJ USD	201610	WA Rec Interest	4,173.05					
	114-DFIT MISC 201611 DJ USD	201611	Wa Rec Def	24,119.20					
	114-DFIT MISC 201612 DJ USD	201612	WA Rec Interest	4,469.50					
	NSJ001 - 2015 Return to Accrual 201609 N	201609	WA Rec Def	40,226.90					
	Sum		DFIT- WA REC DEF	-8,082.00					
	Sum			-167,439.49					
557280	481-WA ERM 201603 DJ USD	201603	Current Year ERM Deferral Expe	1,157,969.00	\$ 1,157,969				\$ 1,157,969
	481-WA ERM 201604 DJ USD	201604	Current Year ERM Deferral Expe	27,519.00	\$ 27,519				\$ 27,519
	481-WA ERM 201605 DJ USD	201605	Current Year ERM Deferral Expe	151,389.00	\$ 151,389				\$ 151,389
	481-WA ERM 201606 DJ USD	201606	Current Year ERM Deferral Expe	-642,593.00	\$ (642,593)				\$ (642,593)
	481-WA ERM 201607 DJ USD	201607	Current Year ERM Deferral Expe	-694,284.00	\$ (694,284)				\$ (694,284)
	481-WA ERM 201611 DJ USD	201611	Current Year ERM Deferral Expe	1,905,391.00	\$ 1,905,391				\$ 1,905,391
	481-WA ERM 201612 DJ USD	201612	Current Year ERM Deferral Expe	1,243,144.00	\$ 1,243,144				\$ 1,243,144
	NSJ016 - WA ERM & ID PCA Adjustment for	201612	November Correction	-7,694.00	\$ (7,694)				\$ (7,694)
	Sum		Add amt from Chelan Refund -	179,175.00	\$ 179,175				\$ 179,175
	Sum			3,320,016.00	\$ 3,320,016				\$ 3,320,016
557290	481-WA ERM 201601 DJ USD	201601	Current Amortization Expense	-596,860.00	\$ (596,860)				\$ (596,860)
	481-WA ERM 201602 DJ USD	201602	Current Amortization Expense	-43,974.00	\$ (43,974)				\$ (43,974)
	Sum			-640,834.00	\$ (640,834)				\$ (640,834)
557322	475-WASHINGTON REC DEFERRAL 201601 DJ	201601	2016 WA REC Deferral Expense	194,244.00	\$ 194,244				\$ 194,244
	475-WASHINGTON REC DEFERRAL 201602 DJ	201602	2016 WA REC Deferral Expense	263,626.00	\$ 263,626				\$ 263,626
	475-WASHINGTON REC DEFERRAL 201603 DJ	201603	2016 WA REC Deferral Expense	286,119.00	\$ 286,119				\$ 286,119
	475-WASHINGTON REC DEFERRAL 201604 DJ	201604	2016 WA REC Deferral Expense	380,759.00	\$ 380,759				\$ 380,759
	475-WASHINGTON REC DEFERRAL 201605 DJ	201605	2016 WA REC Deferral Expense	335,684.00	\$ 335,684				\$ 335,684
	475-WASHINGTON REC DEFERRAL 201606 DJ	201606	2016 WA REC Deferral Expense	311,435.00	\$ 311,435				\$ 311,435
	475-WASHINGTON REC DEFERRAL 201607 DJ	201607	2016 WA REC Deferral Expense	330,925.00	\$ 330,925				\$ 330,925
	475-WASHINGTON REC DEFERRAL 201608 DJ	201608	2016 WA REC Deferral Expense	249,281.00	\$ 249,281				\$ 249,281
	475-WASHINGTON REC DEFERRAL 201609 DJ	201609	2016 WA REC Deferral Expense	289,563.00	\$ 289,563				\$ 289,563
	475-WASHINGTON REC DEFERRAL 201610 DJ	201610	2016 WA REC Deferral Expense	290,618.00	\$ 290,618				\$ 290,618
	475-WASHINGTON REC DEFERRAL 201611 DJ	201611	2016 WA REC Deferral Expense	281,080.00	\$ 281,080				\$ 281,080
	475-WASHINGTON REC DEFERRAL 201612 DJ	201612	2016 WA REC Deferral Expense	258,263.00	\$ 258,263				\$ 258,263
	NSJ004 - RPS Compliance - Foregone REC R	201607	WA I-937 Compliance-Foregone I	-36,414.12	\$ (36,414)				\$ (36,414)
	Sum			3,435,182.88	\$ 3,435,183				\$ 3,435,183
557324	475-WASHINGTON REC DEFERRAL 201601 DJ	201601	2012-2014 WA REC Deferral Amor	-565,256.00	\$ (565,256)				\$ (565,256)
	475-WASHINGTON REC DEFERRAL 201602 DJ	201602	2012-2014 WA REC Deferral Amor	-491,135.00	\$ (491,135)				\$ (491,135)
	475-WASHINGTON REC DEFERRAL 201603 DJ	201603	2012-2014 WA REC Deferral Amor	-452,878.00	\$ (452,878)				\$ (452,878)

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Ferc Acct	Accounting Period	Transaction Desc	Journal Name	Transaction Amt SUM	Deferral	Amortization	Interest	Transfer	Total
	475-WASHINGTON REC DEFERRAL 201604 DJ 201604	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-422,754.00		\$ (422,754)			\$ (422,754)
	475-WASHINGTON REC DEFERRAL 201605 DJ 201605	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-417,810.00		\$ (417,810)			\$ (417,810)
	475-WASHINGTON REC DEFERRAL 201606 DJ 201606	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-393,767.00		\$ (393,767)			\$ (393,767)
	475-WASHINGTON REC DEFERRAL 201607 DJ 201607	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-323,100.00		\$ (323,100)			\$ (323,100)
	475-WASHINGTON REC DEFERRAL 201608 DJ 201608	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-163,180.00		\$ (163,180)			\$ (163,180)
	475-WASHINGTON REC DEFERRAL 201609 DJ 201609	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-157,172.00		\$ (157,172)			\$ (157,172)
	475-WASHINGTON REC DEFERRAL 201610 DJ 201610	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-138,398.00		\$ (138,398)			\$ (138,398)
	475-WASHINGTON REC DEFERRAL 201611 DJ 201611	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-141,434.00		\$ (141,434)			\$ (141,434)
	475-WASHINGTON REC DEFERRAL 201612 DJ 201612	2012-2014 WA REC Df	2012-2014 WA REC Deferral Amor	-177,247.00		\$ (177,247)			\$ (177,247)
	Sum			-3,844,131.00		\$ (3,844,131)			\$ (3,844,131)
557324	201609	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201609 DJ L	-157,172.00		\$ (157,172)			\$ (157,172)
	201608	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201608 DJ L	-163,180.00		\$ (163,180)			\$ (163,180)
	201607	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201607 DJ L	-323,100.00		\$ (323,100)			\$ (323,100)
	201606	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201606 DJ L	-393,767.00		\$ (393,767)			\$ (393,767)
	201605	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201605 DJ L	-417,810.00		\$ (417,810)			\$ (417,810)
	201604	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201604 DJ L	-422,754.00		\$ (422,754)			\$ (422,754)
	201603	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201603 DJ L	-452,878.00		\$ (452,878)			\$ (452,878)
	201602	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201602 DJ L	-491,135.00		\$ (491,135)			\$ (491,135)
	201601	2012-2014 WA REC Df	475-WASHINGTON REC DEFERRAL 201601 DJ L	-565,256.00		\$ (565,256)			\$ (565,256)
	201512	Prior Year (2012-2014)	475-WASHINGTON REC DEFERRAL 201512 DJ L	-517,507.00		\$ (517,507)			\$ (517,507)
	201511	Prior Year (2012-2014)	475-WASHINGTON REC DEFERRAL 201511 DJ L	-428,427.00		\$ (428,427)			\$ (428,427)
	201510	Prior Year (2012-2014)	475-WASHINGTON REC DEFERRAL 201510 DJ L	-401,728.00		\$ (401,728)			\$ (401,728)
	Sum:			-4,734,714.00		\$ (4,734,714)			\$ (4,734,714)

**AVISTA UTILITIES
 Revenue Conversion Factor
 Washington - Electric System
 TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.006578
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038479
5	Total Expense	✓ 0.047057 ERM-1 REC-1
6	Net Operating Income Before FIT	0.952943
7	Federal Income Tax @ 35%	<u>0.333530</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.619413</u></u>

Prep By: AB
 Date: 2/21/2017

Mgr. Review: 

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.14
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(4)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(4)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(4)
25	OPERATING INCOME BEFORE FIT	4
	FEDERAL INCOME TAX	-
26	Current Accrual	1
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$3
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.14-02

Adjustment No. _____

Workpaper Ref. E-NPS-1

**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2016
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	✓ 65.730%	34.270%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$515,210	
	Less: Insurance Proceeds		-\$22,008	
			<u>\$493,202</u>	
Idaho	Allocated Annual Payments	\$872,500		\$299,006
	Less: Insurance Proceeds			-\$13,368
				<u>\$285,638</u>
Account 55/200 Recorded Amounts (Results Report E-557-12A)				
Directly Assigned		\$818,702	\$497,498	\$321,204
	Adjustment to Account 557	-\$39,862	✓ -4,296	-35,566
	Federal Income Tax	-35%	13,952	1,504
				12,448
	Net Expense Adjustment	<u>-25,910</u>	<u>-2,792</u>	<u>-23,118</u>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	<u>783,828</u>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		835,498	
	Total Payments over 45 Years		<u>39,261,912</u>	
	Levelized Amortization	872,500		

Prep by: _____

2.15-01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Incentives
	Adjustment Number	2.15
	Workpaper Reference	E-RI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(626)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(626)
24	Total Electric Expenses	(626)
25	OPERATING INCOME BEFORE FIT	626
FEDERAL INCOME TAX		
26	Current Accrual	219
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$407
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

INCENTIVE RESTATING ADJUSTMENT 2016

12 ME 12.31.2016 Actual Incentive Expense	Non-Executive Officer	Executive Officer	Total
Capital	\$ 3,424,083	\$ -	\$ 3,424,083
Non-Operating	\$ 62,602	\$ 1,802,292	\$ 1,864,894
Operating	\$ ✓ 6,858,539	\$ ✓ 1,847,042	\$ 8,705,581
Other	\$ 984,645	\$ -	\$ 984,645
Total Actual Incentive	\$ ✓ 11,329,869	\$ J 3,649,334	\$ 14,979,203

Adjustment - Calculation

Total Actual Operating Incentive (from above)	\$ 6,858,539	\$ 1,847,042	\$ 8,705,581
2016 Target - at 100% per HR	\$ 8,759,802	\$ 2,620,026	\$ 11,379,828
Plus Payroll Tax @ 8%	\$ 700,784	\$ 209,602	\$ 910,386
Total Incentive	\$ 9,460,586	\$ 2,829,628	\$ 12,290,214
O&M Percent	61%	40%	
Target O& M Incentive	\$ 5,726,968.17	\$ 1,131,851.23	\$ 6,858,819.40
Six Year Average	109%	106%	
Total Incentive based on Six Year Average	\$ 6,216,051.25	\$ 1,203,535.14	\$ 7,419,586.40
Adjustment	\$ (642,487.75)	\$ (643,506.86)	\$ (1,285,994.60)

Allocated to Washington Electric

0.71326 Note 7	
0.68270 Note 4	\$ (626,206) ✓

Allocated to Washington Gas

0.19958 Note 7	
0.70287 Note 4	\$ (180,398)

Allocated to Idaho Electric

0.71326 Note 7	
0.31730 Note 4	\$ (291,043)

Allocated to Idaho Gas

0.19958 Note 7	
0.29713 Note 4	\$ (76,261)

Allocated to Oregon

0.08716 Note 7	\$ (112,087)
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check 0

TEST PERIOD NON-EXECUTIVE OFFICER EXPENSE

Accounting Year		2016				
Sum of Transaction Amount	Report Category					Grand Total
Accounting Period	CAP	NONOP	OPER	OTHER		Grand Total
201601	\$ 154,689	\$ 11,389	\$ 530,602	\$ 174,813		\$ 871,493
201602	\$ 172,027	\$ 12,368	\$ 483,784	\$ 118,671		\$ 786,850
201603	\$ 168,141	\$ 12,860	\$ 561,381	\$ 136,261		\$ 878,643
201604	\$ 177,306	\$ 11,557	\$ 473,019	\$ 127,910		\$ 789,792
201605	\$ 182,333	\$ 12,225	\$ 532,257	\$ 143,676		\$ 870,491
201606	\$ 175,877	\$ 10,096	\$ 510,926	\$ 131,854		\$ 828,753
201607	\$ 161,665	\$ 1,218	\$ 84,891	\$ (82,038)		\$ 165,736
201608	\$ 73,998	\$ 5,014	\$ 204,674	\$ 58,941		\$ 342,626
201609	\$ 71,931	\$ 4,679	\$ 194,928	\$ 55,618		\$ 327,157
201606 (Adjust)	\$ (1,224,695)	\$ (46,329)	\$ (2,031,985)	\$ -		\$ (3,303,009)
201609(Adjust)	\$ 281,317	\$ 10,621	\$ 466,737	\$ -		\$ 758,675
201610	\$ 78,684	\$ 5,523	\$ 206,150	\$ 51,620		\$ 341,977
201611	\$ 79,126	\$ 6,596	\$ 201,636	\$ 55,437		\$ 342,794
201612	\$ 108,965	\$ 4,784	\$ 171,709	\$ 11,883		\$ 297,341
201612 (Adjust) Misc.	\$ 2,776,755	\$ -	\$ 4,289,536	\$ -		\$ 7,066,291
201612 (Adjust) NSJ 027	\$ 51,669	\$ -	\$ 79,904	\$ -		\$ 131,573
201612 (Adjust) NSJ 036	\$ (65,704)	\$ -	\$ (101,609)	\$ -		\$ (167,313)
Total 12 ME 12.31.2016	\$ 3,424,083	\$ 62,602	\$ 6,858,539	\$ 984,645		\$ 11,329,870
	% split	30.22%	0.55%	60.54%	8.69%	100.00%

TEST PERIOD EXECUTIVE OFFICER EXPENSE

Accounting Year		2016		
Sum of Transaction Amount	NONOP	OPER	Grand Total	
201601	\$ 155,943	\$ 77,959	\$ 233,902	
201602	\$ 155,943	\$ 77,959	\$ 233,902	
201603	\$ 155,942	\$ 77,959	\$ 233,901	
201604	\$ 176,039	\$ 88,006	\$ 264,045	
201605	\$ 160,967	\$ 80,471	\$ 241,438	
201606	\$ (61,167)	\$ (30,579)	\$ (91,746)	
201607	\$ 123,944	\$ 61,963	\$ 185,907	
201608	\$ 123,944	\$ 61,963	\$ 185,907	
201609	\$ 323,140	\$ 161,546	\$ 484,686	
201610	\$ 146,077	\$ 73,028	\$ 219,105	
201611	\$ 146,077	\$ 73,028	\$ 219,105	
201612	\$ 411,640	\$ 1,069,763	\$ 1,481,403	
201612 NSJ027	\$ (11,449)	\$ (26,021)	\$ (37,470)	
201612 (Adjust) NSJ 042	\$ (204,748)	\$ -	\$ (204,748)	
Total 12 ME 12.31.2016	\$ 1,802,292	\$ 1,847,044	\$ 3,649,336	this all ties out to Jenny's journals

SUM-1

2.15-04

Adjustment Nos: 3.05 E-RI/3.05 G-RI

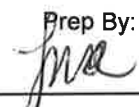
Workpaper Ref: AV-1

Employee 6 year average	
Year	% Payout
2011	40%
2012	102%
2013	130%
2014	150%
2015	120%
2016	110%
6 Yr. Average 2016	109%

SUM-1

Executive Officer			
Metric Weighting:	40%	60%	100%
Average Payout	Operating (O&M)	Non-Oper (EPS)	Total Payout
2011	24%	67%	91%
2012	41%	0%	41%
2013	50%	75%	125%
2014	50%	100%	150%
2015	47%	41%	87%
2016	44%	100%	144%
6 Yr. Average 2016	106%	106%	106%

SUM-1

Prep By: AB
 Mgr. Review: 

Date: 3/31/2017

2.16-01

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint
	Adjustment Number	2.16
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(1,174) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(1,174)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(1,174)
25	OPERATING INCOME BEFORE FIT	1,174
FEDERAL INCOME TAX		
26	Current Accrual	411
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$763
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

	Amortization				
	2014	2015	2016	2017	2018
Colstrip:					
2014 Major Maintenance Expense	1,882,243	627,414	627,414	627,414	
2015 Major Maintenance Expense	-				
2016 Major Maintenance Expense	3,619,976		1,206,659	1,206,659	1,206,659
3 Years	5,502,219	627,414	627,414	1,834,073	1,206,659

3-Year Average 1,834,073

12/2016 ADJ
 1,834,073 ✓
 3,619,976 ✓
 (1,785,903)
 65.73% (PT ratio updated 1.25.2017)
 (1,173,874) ✓

Ferc Acct Desc	Jurisdiction	Project Number	Service	Statind	Task Number	Transaction Desc	Transaction Amt	SUM Electric Amt	SUM Project Name
STM PWR GEN OPER-STM EXP	AN	41005013	ED	DL	502022	NULL	7,943.41	7943.41	Colstrip MajorOverh/ Boiler Exp
STM PWR GEN OPER-STM EXP	AN	41005013	ED	DL	502022	NULL	6,438.53	6438.53	Colstrip MajorOverh/ Boiler Exp
STM PWR GEN OPER-STM EXP	AN	41005013	ED	DL	502022	NULL	(4,124.74)	-4124.74	Colstrip MajorOverh/ Boiler Exp
MAINT SUPERVISION/ENG	AN	41005014	ED	DL	510000	NULL	21,091.75	21091.75	Colstrip Major Overhaul Exp
MAINT SUPERVISION/ENG	AN	41005014	ED	DL	510000	NULL	23,244.44	23244.44	Colstrip Major Overhaul Exp
MAINT SUPERVISION/ENG	AN	41005014	ED	DL	510000	NULL	1,052.15	1052.15	Colstrip Major Overhaul Exp
MAINT SUPERVISION/ENG	AN	41005014	ED	DL	510000	NULL	3,174.52	3174.52	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-STRUCTURES	AN	41005014	ED	DL	511010	NULL	18,721.35	18721.35	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-STRUCTURES	AN	41005014	ED	DL	511010	NULL	12,508.98	12508.98	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-STRUCTURES	AN	41005014	ED	DL	511010	NULL	4,239.75	4239.75	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-STRUCTURES	AN	41005014	ED	DL	511010	NULL	1,472.09	1472.09	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	512020	NULL	352,423.17	352423.17	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	512020	NULL	767,400.15	767400.15	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	512020	NULL	66,455.55	66455.55	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	512020	NULL	(4,564.68)	-4564.68	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	512020	NULL	61,585.46	61585.46	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	512020	NULL	651,011.71	651011.71	Colstrip Major Overhaul Exp
STM PWR GEN MAINT-BOILER PLANT	AN	41005014	ED	DL	513010	NULL	122,043.71	122043.71	Colstrip Major Overhaul Exp
STM PWR GEN MAINT PLANT	AN	41005014	ED	DL	513010	NULL	164,306.77	164306.77	Colstrip Major Overhaul Exp
STM PWR GEN MAINT PLANT	AN	41005014	ED	DL	513010	NULL	7,683.61	7683.61	Colstrip Major Overhaul Exp
STM PWR GEN MAINT PLANT	AN	41005014	ED	DL	513010	NULL	47,356.92	47356.92	Colstrip Major Overhaul Exp
STM PWR GEN MAINT PLANT	AN	41005014	ED	DL	513010	NULL	274.58	274.58	Colstrip Major Overhaul Exp
STM PWR GEN MAINT PLANT	AN	41005014	ED	DL	513010	NULL	1,138,621.61	1138621.61	Colstrip Major Overhaul Exp
MAINT MISC. STEAM PLANT	AN	41005014	ED	DL	514000	NULL	34,852.43	34852.43	Colstrip Major Overhaul Exp
MAINT MISC. STEAM PLANT	AN	41005014	ED	DL	514000	NULL	95,065.85	95065.85	Colstrip Major Overhaul Exp
MAINT MISC. STEAM PLANT	AN	41005014	ED	DL	514000	NULL	11,003.20	11003.2	Colstrip Major Overhaul Exp
MAINT MISC. STEAM PLANT	AN	41005014	ED	DL	514000	NULL	4,311.63	4311.63	Colstrip Major Overhaul Exp
MAINT MISC. STEAM PLANT	AN	41005014	ED	DL	514000	NULL	182.96	182.96	Colstrip Major Overhaul Exp
MAINT MISC. STEAM PLANT	AN	41005014	ED	DL	514000	NULL	3,898.91	3898.91	Colstrip Major Overhaul Exp
							3,619,675.77		

2.16-04

Accounting Period	Accounting Year	Ava Jet	Budgeted Task	Company	Expenditure Category	Expenditure Organization	Expenditure Type	Ferc Acct
201606	2016	401-COL EX 502000	001	Voucher	N06	853 Joint Project Costs	502000	
201607	2016	401-COL EX 502000	001	Voucher	N06	853 Joint Project Costs	502000	
201612	2016	401-COL EX 502000	001	Voucher	N06	853 Joint Project Costs	502000	
201606	2016	401-COL EX 510000	001	Voucher	N06	853 Joint Project Costs	510000	
201607	2016	401-COL EX 510000	001	Voucher	N06	853 Joint Project Costs	510000	
201608	2016	401-COL EX 510000	001	Voucher	N06	853 Joint Project Costs	510000	
201612	2016	401-COL EX 510000	001	Voucher	N06	853 Joint Project Costs	510000	
201606	2016	401-COL EX 511000	001	Voucher	N06	853 Joint Project Costs	511000	
201607	2016	401-COL EX 511000	001	Voucher	N06	853 Joint Project Costs	511000	
201609	2016	401-COL EX 511000	001	Voucher	N06	853 Joint Project Costs	511000	
201612	2016	401-COL EX 511000	001	Voucher	N06	853 Joint Project Costs	511000	
201606	2016	401-COL EX 512000	001	Voucher	N06	853 Joint Project Costs	512000	
201607	2016	401-COL EX 512000	001	Voucher	N06	853 Joint Project Costs	512000	
201608	2016	401-COL EX 512000	001	Voucher	N06	853 Joint Project Costs	512000	
201609	2016	401-COL EX 512000	001	Voucher	N06	853 Joint Project Costs	512000	
201611	2016	401-COL EX 512000	001	Voucher	N06	853 Joint Project Costs	512000	
201612	2016	401-COL EX 512000	001	Voucher	N06	853 Joint Project Costs	512000	
201606	2016	401-COL EX 513000	001	Voucher	N06	853 Joint Project Costs	513000	
201607	2016	401-COL EX 513000	001	Voucher	N06	853 Joint Project Costs	513000	
201608	2016	401-COL EX 513000	001	Voucher	N06	853 Joint Project Costs	513000	
201609	2016	401-COL EX 513000	001	Voucher	N06	853 Joint Project Costs	513000	
201611	2016	401-COL EX 513000	001	Voucher	N06	853 Joint Project Costs	513000	
201612	2016	401-COL EX 513000	001	Voucher	N06	853 Joint Project Costs	513000	
201606	2016	401-COL EX 514000	001	Voucher	N06	853 Joint Project Costs	514000	
201607	2016	401-COL EX 514000	001	Voucher	N06	853 Joint Project Costs	514000	
201608	2016	401-COL EX 514000	001	Voucher	N06	853 Joint Project Costs	514000	
201609	2016	401-COL EX 514000	001	Voucher	N06	853 Joint Project Costs	514000	
201611	2016	401-COL EX 514000	001	Voucher	N06	853 Joint Project Costs	514000	
201612	2016	401-COL EX 514000	001	Voucher	N06	853 Joint Project Costs	514000	

2.17-01

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.17
	Workpaper Reference	E-RDI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	56
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$56)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.17-02

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000's)

<u>Adjustment Description</u>	Restate Debt Interest			Reconciliation
	2.17 Adjustment ROO	All other Adjustments	TOTAL	FIT Expense
Results of Operations	1,444,926		1,444,926	Line No. 27 Adjustments 56
1.01 Deferred FIT Rate Base		806	806	(8)
1.02 Deferred Debits and Credits		-	0	-
1.03 Working Capital		(3,008)	-3,008	29
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollectible Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT Expense		-	0	-
2.07 Office Space Charges to Non-Utility		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains / Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Miscellaneous Restating		-	0	-
2.13 Eliminate WA Power Cost Defer		-	0	-
2.14 Nez Perce Settlement Adjustment		-	0	-
2.15 Restate Incentives		-	0	-
2.16 Normalize CS2/Colstrip Major Maint		-	0	-
2.17 Restate Debt Interest		-	0	-
2.18 CB Power Supply		-	0	-
Totals	1,444,926	(2,202)	1,442,724	
Weighted Average Cost of Debt	2.709%	2.709%		
Restated Debt Interest	39,143	(60)	39,083	77
Interest Per Results (E-FIT-12A)	39,302		39,302	
Increase (Decrease) in Interest Expense	(159)	(60)	(219)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	56	21	77	77
	2.17			
	Adjustment			

AVISTA UTILITIES			
Actual Cost of Capital AMA 12/31/2016			
Washington - Electric System			
Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	50.98%	5.314%	2.71% WA wtd debt
Common	49.02%	9.50%	4.66%
Total	<u>100.00%</u>		<u>7.37%</u>

RESULTS OF OPERATIONS ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended December 31, 2016 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue		677,111,810	327,785,819
E-OPS	Less: Operating & Maintenance Expense		383,246,351	193,516,728
E-OPS	Less: Book Deprec/Amort and Reg Amortizations		82,776,635	39,971,335
E-OTX	Less: Taxes Other than FIT		60,161,435	14,563,595
	Net Operating Income Before FIT		150,927,389	79,734,161
E-INT	Less: Interest Expense		39,301,995	19,972,240
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj		(141,072)	141,072
E-SCM	Plus: Schedule M Adjustments		(148,532,251)	(84,919,078)
	Taxable Net Operating Income		(36,765,785)	(25,298,229)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax		(12,868,025)	(8,854,380)
1	Production Tax Credit		(109,692)	(57,191)
1	Investment Tax Credit - Noxon *		(12,763,753)	(6,654,706)
	Total Net Federal Income Tax		(25,741,470)	(15,566,277)
E-DTE	Deferred FIT		66,436,097	37,463,856
1	411400 Amortized Investment Tax Credit - Noxon		(324,886)	(169,388)
	Total Net FIT/Deferred FIT		40,369,741	21,728,191
ALLOCATION RATIOS:				
E-ALL	1	100.000%	65.730%	34.270%
E-ALL	99	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

2.17-05

	WA	ID	OR
PER TREASURY:			
DEBT:			
LT Debt	1,466,541,666.67	1,466,541,666.67	1,466,541,666.67
ST Debt	120,467,528.88	-	-
Total Debt	<u>1,587,009,195.54</u>	<u>1,466,541,666.67</u>	<u>1,466,541,666.67</u>
EQUITY:			
Common Equity	1,526,212,004.13	1,526,212,004.13	1,526,212,004.13
Investment in Subs	-	-	-
Net Equity	<u>1,526,212,004.13</u>	<u>1,526,212,004.13</u>	<u>1,526,212,004.13</u>
DEBT COST:			
LT Debt Cost	81,868,858.96	81,267,686.21	81,267,686.21
ST Debt Cost	2,465,889.75	-	-
Total Debt Cost	<u>84,334,748.71</u>	<u>81,267,686.21</u>	<u>81,267,686.21</u>
Debt Cost %	✓ 5.314%	5.541%	5.541%
Debt %	✓ 50.980%	49.000%	49.000%
Equity %	✓ 49.020%	51.000%	51.000%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

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2.18-01

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2016
(000'S OF DOLLARS)

Line No.	DESCRIPTION	CB Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-CBPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(20,244)
4	Total Sales of Electricity	(20,244)
5	Other Revenue	(56,754)
6	Total Electric Revenue	(76,998)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(44,458)
8	Purchased Power	(17,978)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(62,436)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(62,436)
25	OPERATING INCOME BEFORE FIT	(14,562)
	FEDERAL INCOME TAX	
26	Current Accrual	(5,097)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$9,465)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Avista Corporation
WA Power Supply Adjustment
 Commission Basis Weather Normalized - December 31, 2016

P/T Allocation Percentages	Power Supply Adjustment	Less Idaho Direct Clearwater Paper Adjustment (1) (2)	System Net Power Supply Adjustment	Total Washington Adjustment 65.73%	Total Idaho Adjustment 34.27%
447 Sales for Resale	-\$30,798		-\$30,798	-\$20,244	-\$10,554
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-86,344		-86,344	-56,754	-29,590
456 Other Electric Revenue - Direct WA	0	0	0	0	0
Total Revenue	-117,142	0	-117,142	-76,997	-40,145
501 Thermal Fuel Expense	220		\$220	145	75
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	626		\$626	411	215
536 Water for Power	0		\$0	0	0
555 Purchased Power	-27,351	0	-\$27,351	-17,978	-9,373
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-65,873		-\$65,873	-43,298	-22,575
557 Other Expenses - Direct WA	-1,695	1,695	\$0	-1,695	0
565 Trans. of Elec. by Others	-32		-\$32	-21	-11
Total Expense	-94,105	1,695	-92,410	-62,436	-31,669
Net Income Before Income Taxes	-23,037	-1,695	-24,732	-14,561	-8,476
Idaho State Income Tax			1.1420%		-97
Net Income before FIT				-14,561	-8,379
Federal Income Tax			35%	-5,096	-2,933
Net Income				-\$9,465	-\$5,446

(1) The 10-Year contract with Clearwater Paper cogeneration ended June 2013. Customer now generates into own load. Previously
 (2) EIA Rec Purchases are direct assigned to WA
 If in the future it was determined necessary to normalize the Clearwater Paper cogeneration amount, any adjustment would be directly assigned to Idaho.

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 2016 Actual and 2016 Normalized

Line No.	2016 Actuals	Adjustment	2016 Normalized
<u>555 PURCHASED POWER</u>			
1	\$0	\$0	\$0
2	50,274	-50,274	0
3	0	0	0
4	12,044	-12,044	0
5	1,772	-1,772	0
6	6,801	-6,801	0
7	1,081	-1,081	0
8	22,657	-22,657	0
9	2,701	-2,701	0
10	15,637	-15,637	0
11	8	-8	0
12	1,362	-1,362	0
13	1,856	-1,856	0
14	3,002	-3,002	0
15	5,664	-5,664	0
16	21	-21	0
17	1,823	-1,823	0
18	20,525	-20,525	0
	Authorized Purchased Power	0	119,877
19	147,228	-27,351	119,877
	147,227		
<u>557 OTHER EXPENSES</u>			
20	411	289	700
21	437	-379	58
22	51	-51	0
	Weather Adjusted Retail Load Adjustment (100% WA Alloc	0	144
	WA Settlement Adjustment (100% WA Allocation)	0	-1,460
23	1	-1	0
24	66,110	-66,110	0
25	67,010	-67,568	-558
<u>501 THERMAL FUEL EXPENSE</u>			
26	6,318	-6,318	0
27	14	-14	0
28	22,371	-22,371	0
28	199	-199	0
	Authorized Thermal Fuel Expense	0	29,122
29	28,902	220	29,122
<u>547 OTHER FUEL EXPENSE</u>			
30	36,449	-36,449	0
31	5,716	-5,716	0
32	27,817	-27,817	0
33	4,922	-4,922	0
34	0	0	0
35	0	0	0
36	46	-46	0
37	1,556	-1,556	0
38	44	-44	0
39	528	-528	0
40	122	-122	0
	Authorized Other Fuel Expense	0	77,826
41	77,200	626	77,826
	77,200		

2.18-04

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 2016 Actual and 2016 Normalized

Line No.	2016 Actuals	Adjustment	2016 Normalized
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
42	943	-943	0
43	38	-38	0
44	12,249	-12,249	0
45	1,499	-1,499	0
46	1,285	-1,285	0
47	45	-45	0
48	134	-134	0
49	415	-415	0
50	643	-643	0
	0	17,219	17,219
51	17,251	-32	17,219
	17,251		
<u>536 WATER FOR POWER</u>			
52	989	0	989
53	338,580	-94,105	244,475
<u>447 SALES FOR RESALE</u>			
54	0	0	0
55	82,549	-82,549	0
56	0	0	0
57	19,278	-19,278	0
58	953	-953	0
59	150	-150	0
60	601	-601	0
61	13,462	-13,462	0
62	0	0	0
63	1,823	-1,823	0
	0	88,018	88,018
64	118,816	-30,798	88,018
	118,816		
<u>456 OTHER ELECTRIC REVENUE</u>			
65	5,355	-5,355	0
66	0	0	0
67	79,528	-79,528	0
	17,263	-1,461	15,802
68	102,146	-86,344	15,802
<u>453 SALES OF WATER AND WATER POWER</u>			
69	357	0	357
70	221,319	-117,142	104,177
71	117,261	23,037	140,298

2016 Normalized Power Supply

	32.26%	67.74%	Pro-Rated	Feb - Dec	2016
	Jan 1 - 10	Jan 11 - 31	January	UE-150204	Normalized
ERM Accounts	Authorized	Authorized		Authorized	
Account 555 - Purchased Power	14,241,308	12,127,251	12,809,205	107,068,077	119,877,282
Account 501 - Thermal Fuel	2,663,532	2,667,343	2,666,114	26,456,066	29,122,180
Account 547 - Natural Gas Fuel	10,133,311	8,481,668	9,014,456	68,811,767	77,826,223
Account 447 - Sales for Resale	(5,385,864)	(7,154,528)	(6,583,991)	(81,433,836)	(88,017,827)
Account 565 - Transmission Expense	1,447,542	1,503,379	1,485,367	15,733,853	17,219,220
Account 456 - Transmission Revenue	(1,304,329)	(1,306,342)	(1,305,693)	(14,495,933)	(15,801,626)
Account 557 - Broker Fees	89,667	57,500	67,876	632,500	700,376
Account 557 - Resource Opt Expense					-
Account 456 - Resource Opt Revenue					-
Account 456 - REC Sales					-
	21,885,167	16,376,271	18,153,334	122,772,494	140,925,828
Production/Transmission Ratio	65.19%	64.71%	64.90%	64.71%	65.73%
Washington Allocation	14,266,940	10,597,085	11,780,909	79,446,081	92,630,547
Washington Settlement Adjustment		(125,000)	(84,677)	(1,375,000)	(1,459,677)
Washington EIA REC Purchase/Sales	181,250	-	58,468	-	58,468
Total Washington ERM Cost	14,448,190	10,472,085	11,754,700	78,071,081	91,229,337
Washington Authorized Sales (MWhs)	545,205	555,937	552,475	5,097,897	5,650,372
Retail Revenue Credit at Authorized Sales	\$ 20.12	\$ 15.66	\$ 17.10	\$ 15.66	\$ 16.15
Actual Sales (MWhs)	547,928	547,928	547,928	5,030,412	5,578,340
Load Difference	2,723	(8,009)	(4,547)	(67,485)	(72,032)
Retail Revenue Adjustment rate for Incremer	\$20.12	\$15.66	\$ 17.10	\$15.66	
CB Load Change Adjustment to Authorized			(77,749)	(1,056,815)	(1,134,564)
Weather Adjustment (MWhs)	8,598	8,598	8,598	72,262	80,860
Weather Adjustment Power Cost			147,009	1,131,621	1,278,630
Normalized Power Supply Cost			11,823,960	78,145,887	91,373,403
					16.15

**AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2016**

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.006578
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038479
Total Expense		<u>0.047057</u>
Net Operating Income Before FIT		0.952943
Federal Income Tax @	35.00% Shared Inputs	0.333530
REVENUE CONVERSION FACTOR		<u>0.619413</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	✓ 3,402,594	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	✓ 517,279,395	
EFFECTIVE RATE			<u>0.006578</u>

* From Uncollectibles Adjustment Workpapers.
** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2015

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		✓ 0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.006578	0.993422	
EFFECTIVE RATE			<u>0.038479</u>

* From Combined Excise Tax Return.

Prep by: Jan S. 1st Review: _____
Date: 2/21/2017 Mgr. Review: [Signature]