



**AVISTA UTILITIES**  
Washington Gas  
(000's OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2016

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
<b>Restating adjustments</b>					
1.00	G-ROO	Per Results Report	\$23,458	\$287,786	
1.01	G-DFIT	Deferred FIT Rate Base	(3)	(325)	
1.02	G-DDC	Deferred Debits & Credits	(1)	0	
1.03	G-WC	Working Capital	(8)	(864)	
2.01	G-EBO	Eliminate B & O Taxes	(21)	0	
2.02	G-PT	Restate Property Tax	(244)	0	
2.03	G-UE	Uncollectible Expense	384	0	
2.04	G-RE	Regulatory Expense	2	0	
2.05	G-ID	Injuries and Damages	(49)	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Non-Utility	6	0	
2.08	G-RET	Restate Excise Taxes	(1)	0	
2.09	G-NGL	Net Gains/Losses	8	0	
2.10	G-WN	Weather Normalization	(3)	0	
2.11	G-EAS	Eliminate Adder Schedules	(310)	0	
2.12	G-MR	Misc Restating	205	0	
2.13	G-CA	Project Compass Amortization	(701)	0	
2.14	G-RI	Restating Incentives	117	0	
2.15	G-DI	Restate Debt Interest	(11)	0	
<b>CB Restated Total</b>			<b>\$22,827</b>	<b>\$286,597</b>	<b>7.96%</b>

CF Conversion Factor

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense
	Adjustment Number Workpaper Reference	1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	1.03 G-WC	2.01 G-EBO	2.02 G-PT	2.03 G-UE
<b>REVENUES</b>								
1	Total General Business	\$ 146,098	\$ -	\$ -	\$ -	\$ (5,097)	\$ -	\$ -
2	Total Transportation	4,595	-	-	-	(118)	-	-
3	Other Revenues	69,723	-	-	-	-	-	-
4	Total Gas Revenues	220,416	-	-	-	(5,215)	-	-
<b>EXPENSES</b>								
<b>Production Expenses</b>								
5	City Gate Purchases	112,605	-	-	-	-	-	-
6	Purchased Gas Expense	988	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	2,932	-	-	-	-	-	-
8	Total Production	116,525	-	-	-	-	-	-
<b>Underground Storage</b>								
9	Operating Expenses	974	-	-	-	-	-	-
10	Depreciation/Amortization	492	-	-	-	-	-	-
11	Taxes	210	-	-	-	-	-	-
12	Total Underground Storage	1,676	-	-	-	-	-	-
<b>Distribution</b>								
13	Operating Expenses	12,049	-	-	-	-	-	-
14	Depreciation/Amortization	9,866	-	-	-	-	-	-
15	Taxes	12,807	-	-	-	(5,183)	375	-
16	Total Distribution	34,722	-	-	-	(5,183)	375	-
17	Customer Accounting	7,351	-	2	-	-	-	(590)
18	Customer Service & Information	7,596	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
<b>Administrative &amp; General</b>								
20	Operating Expenses	13,763	-	-	-	-	-	-
21	Depreciation/Amortization	6,260	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	20,023	-	-	-	-	-	-
25	Total Gas Expense	187,893	-	2	-	(5,183)	375	(590)
26	OPERATING INCOME BEFORE FIT	32,523	-	(2)	-	(32)	(375)	590
<b>FEDERAL INCOME TAX</b>								
27	Current Accrual	(841)	-	(1)	-	(11)	(131)	207
28	Debt Interest	-	3	-	8	-	-	-
29	Deferred FIT	9,923	-	-	-	-	-	-
30	Amort ITC	(17)	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 23,458	\$ (3)	\$ (1)	\$ (8)	\$ (21)	\$ (244)	\$ 384
<b>RATE BASE</b>								
<b>PLANT IN SERVICE</b>								
32	Underground Storage	\$ 26,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	390,508	-	-	-	-	-	-
34	General Plant	82,624	-	-	-	-	-	-
35	Total Plant in Service	500,000	-	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>								
36	Underground Storage	(10,318)	-	-	-	-	-	-
37	Distribution Plant	(129,098)	-	-	-	-	-	-
38	General Plant	(23,473)	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(162,889)	-	-	-	-	-	-
40	NET PLANT	337,111	-	-	-	-	-	-
41	DEFERRED TAXES	(73,856)	(325)	-	-	-	-	-
42	Net Plant After DFIT	263,255	(325)	-	-	-	-	-
43	GAS INVENTORY	9,116	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	(249)	-	-	-	-	-	-
46	WORKING CAPITAL	15,664	-	-	(864)	-	-	-
47	TOTAL RATE BASE	\$ 287,786	\$ (325)	\$ -	\$ (864)	\$ -	\$ -	\$ -
48	RATE OF RETURN	8.15%	-	-	-	-	-	-

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains/Losses
	Adjstment Number	2.04	2.05	2.06	2.07	2.08	2.09
	Workpaper Reference	G-RE	G-ID	G-FIT	G-OSC	G-RET	G-NGL
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	2	-
16	Total Distribution	-	-	-	-	2	-
17	Customer Accounting	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(3)	76	-	(9)	-	(13)
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(3)	76	-	(9)	-	(13)
25	Total Gas Expense	(3)	76	-	(9)	2	(13)
26	OPERATING INCOME BEFORE FIT	3	(76)	-	9	(2)	13
	FEDERAL INCOME TAX						
27	Current Accrual	1	(27)	-	3	(1)	5
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 2	\$ (49)	\$ -	\$ 6	\$ (1)	\$ 8
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN						



S-04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization	Eliminate Adder Schedules	Misc Restating	Project Compass Amortization	Restating Incentives	Restate Debt Interest	CB Restated 12/31/2016 AMA Total
	Adjustment Number Workpaper Reference	2.10 G-WN	2.11 G-EAS	2.12 G-MR	2.13 G-CA	2.14 G-RI	2.15 G-DI	R-Ttl
<b>REVENUES</b>								
1	Total General Business	\$ 11,209	\$ (1,240)	\$ -	\$ -	\$ -	\$ -	\$ 150,970
2	Total Transportation							4,477
3	Other Revenues	(5,427)	(63,276)	-	-	-	-	1,020
4	Total Gas Revenues	5,782	(64,516)	-	-	-	-	156,467
<b>EXPENSES</b>								
<b>Production Expenses</b>								
5	City Gate Purchases	5,274	(54,419)	-	-	-	-	63,460
6	Purchased Gas Expense	6	-	-	-	-	-	994
7	Net Nat Gas Storage Trans	-	(2,932)	-	-	-	-	-
8	Total Production	5,280	(57,351)	-	-	-	-	64,454
<b>Underground Storage</b>								
9	Operating Expenses	-	-	-	-	-	-	974
10	Depreciation/Amortization	-	-	-	-	-	-	492
11	Taxes	-	-	-	-	-	-	210
12	Total Underground Storage	-	-	-	-	-	-	1,676
<b>Distribution</b>								
13	Operating Expenses	-	-	1	-	-	-	12,050
14	Depreciation/Amortization	-	-	-	-	-	-	9,866
15	Taxes	430	(48)	-	-	-	-	8,383
16	Total Distribution	430	(48)	1	-	-	-	30,299
17	Customer Accounting	54	(6)	-	-	-	-	6,811
18	Customer Service & Information	-	(6,632)	-	-	-	-	964
19	Sales Expenses	-	-	-	-	-	-	-
<b>Administrative &amp; General</b>								
20	Operating Expenses	22	(2)	(316)	-	(180)	-	13,338
21	Depreciation/Amortization	-	-	-	-	-	-	6,260
22	Regulatory Amortizations	-	-	-	1,079	-	-	1,079
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	22	(2)	(316)	1,079	(180)	-	20,677
25	Total Gas Expense	5,786	(64,039)	(315)	1,079	(180)	-	124,881
26	OPERATING INCOME BEFORE FIT	(4)	(477)	315	(1,079)	180	-	31,586
<b>FEDERAL INCOME TAX</b>								
27	Current Accrual	(1)	(167)	110	(378)	63	11	(1,158)
28	Debt Interest	-	-	-	-	-	-	11
29	Deferred FIT	-	-	-	-	-	-	9,923
30	Amort ITC	-	-	-	-	-	-	(17)
31	NET OPERATING INCOME	\$ (3)	\$ (310)	\$ 205	\$ (701)	\$ 117	\$ (11)	\$ 22,827
<b>RATE BASE</b>								
<b>PLANT IN SERVICE</b>								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,868
33	Distribution Plant	-	-	-	-	-	-	390,508
34	General Plant	-	-	-	-	-	-	82,624
35	Total Plant in Service	-	-	-	-	-	-	500,000
<b>ACCUMULATED DEPRECIATION/AMORT</b>								
36	Underground Storage	-	-	-	-	-	-	(10,318)
37	Distribution Plant	-	-	-	-	-	-	(129,098)
38	General Plant	-	-	-	-	-	-	(23,473)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	(162,889)
40	NET PLANT	-	-	-	-	-	-	337,111
41	DEFERRED TAXES	-	-	-	-	-	-	(74,181)
42	Net Plant After DFIT	-	-	-	-	-	-	262,930
43	GAS INVENTORY	-	-	-	-	-	-	9,116
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	(249)
46	WORKING CAPITAL	-	-	-	-	-	-	14,800
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,597
48	RATE OF RETURN							7.96%

**AVISTA UTILITIES  
 ACTUAL COST OF CAPITAL  
 Washington - Gas  
 DECEMBER 31, 2016**

<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Total Debt	50.98%	5.314%	2.71%
Common Equity	49.02%	9.50%	4.66%
<b>Total</b>	<b>100.00%</b>		<b>7.37%</b>

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

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.004827
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038334
5	Total Expense	<u>0.045161</u>
6	Net Operating Income Before FIT	0.954839
7	Federal Income Tax @ 35%	0.334194
8	REVENUE CONVERSION FACTOR	<u><u>0.620645</u></u>

**AVISTA UTILITIES****Commission Basis Report  
Washington Natural Gas 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), all other regulatory deferred debits and credits and natural gas inventory.

**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 reflects 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:

- 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 natural gas general rate case, Docket No. UE-150205.

**AVISTA UTILITIES****Commission Basis Report  
Washington Natural Gas 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. UG-991607 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. UG-991607 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. UG-991607 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. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 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. UG-991607 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. UG-991607 forward).

**AVISTA UTILITIES**

**Commission Basis Report  
Washington Natural Gas 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.) 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. UG-991607 forward).

**2.08 Restate Excise/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. UG-991607 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 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 Docket Nos. following UG-050483.

**2.10 Weather Normalization**

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical norms. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

**2.11 Eliminate Adder Schedules**

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 191 Tariff Rider (DSM and LIRAP), Schedule 155 Gas Cost surcharge or rebate, and Schedule 159 Decoupling surcharge or rebate, since these items are recovered/rebated by separate tariffs and therefore not part of base rates.

**AVISTA UTILITIES****Commission Basis Report  
Washington Natural Gas 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.

**2.13 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.

**2.14 Project Compass Deferral Amortization**

Per Docket No. UG-140189, the Company was allowed, for regulatory purposes, to defer the natural gas revenue requirement associated with the costs of the Project Compass Customer Information System for the calendar year 2015 for later recovery. This adjustment records the two-year amortization expense of the natural gas revenue requirement amount deferred in 2015 per Docket No. UG-150205.





1-00-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number	1.00
	Workpaper Reference	G-ROO
REVENUES		
1	Total General Business	\$ 146,098
2	Total Transportation	4,595
3	Other Revenues	69,723
4	Total Gas Revenues	<u>220,416</u>
EXPENSES		
Production Expenses		
5	City Gate Purchases	112,605
6	Purchased Gas Expense	988
7	Net Nat Gas Storage Trans	2,933
8	Total Production	<u>116,526</u>
Underground Storage		
9	Operating Expenses	974
10	Depreciation/Amortization	492
11	Taxes	<u>210</u>
12	Total Underground Storage	<u>1,676</u>
Distribution		
13	Operating Expenses	12,049
14	Depreciation/Amortization	9,866
15	Taxes	<u>12,807</u>
16	Total Distribution	<u>34,722</u>
17	Customer Accounting	7,351
18	Customer Service & Information	7,596
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	13,763
21	Depreciation/Amortization	6,260
22	Regulatory Amortizations	-
23	Taxes	<u>-</u>
24	Total Admin. & General	<u>20,023</u>
25	Total Gas Expense	<u>187,894</u>
26	OPERATING INCOME BEFORE FIT	32,522
FEDERAL INCOME TAX		
27	Current Accrual	(841)
28	Debt Interest	-
29	Deferred FIT	9,923
30	Amort ITC	<u>(17)</u>
31	NET OPERATING INCOME	<u>\$ 23,457</u>
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ 26,868
33	Distribution Plant	390,508
34	General Plant	<u>82,624</u>
35	Total Plant in Service	500,000
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	(10,318)
37	Distribution Plant	(129,098)
38	General Plant	<u>(23,473)</u>
39	Total Accumulated Depreciation/Amortization	<u>(162,889)</u>
40	NET PLANT	337,111
41	DEFERRED TAXES	<u>(73,856)</u>
42	Net Plant After DFIT	263,255
43	GAS INVENTORY	9,116
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(249)
46	WORKING CAPITAL	<u>15,664</u>
47	TOTAL RATE BASE	<u>\$ 287,786</u>



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1.00-02

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

PER RESULTS OF  
 OPERATIONS REPORTS  
 GAS

Line No.	Description	PER RESULTS OF OPERATIONS REPORTS			
		System	Washington	Idaho	
<b>REVENUES</b>					
1	Total General Business	\$146,098	\$146,098	\$0	
2	Total Transportation	4,595	4,595	0	
3	Other Revenues	<u>69,723</u>	<u>69,723</u>	<u>0</u>	
4	Total Gas Revenues	220,416	220,416	0	
<b>EXPENSES</b>					
Production Expenses					
5	City Gate Purchases	112,605	112,605	0	
6	Purchased Gas Expense	988	988	0	
7	Net Nat. Gas Storage Trans	<u>2,933</u>	<u>2,933</u>	<u>0</u>	
8	Total Production	116,526	116,526	0	
Underground Storage					
9	Operating Expenses	974	974	0	
10	Depreciation	492	492	0	
11	Taxes	210	210	0	
12	Total Underground Storage	<u>1,676</u>	<u>1,676</u>	<u>0</u>	
Distribution					
13	Operating Expenses	12,049	12,049	0	
14	Depreciation	9,866	9,866	0	
15	Taxes	<u>12,807</u>	<u>12,807</u>	<u>0</u>	
16	Total Distribution	34,722	34,722	0	
17	Customer Accounting	7,351	7,351	0	
18	Customer Service & Information	7,596	7,596	0	
19	Sales	0	0	0	
Administrative and General					
20	Operating Expenses	13,763	13,763	0	
21	Depreciation/Amortization	6,260	6,260	0	
22	Regulatory Amortizations	0	0	0	
23	Taxes	0	0	0	
24	Total Admin. & General	<u>20,023</u>	<u>20,023</u>	<u>0</u>	
25	Total Gas Expense	<u>187,894</u>	<u>187,894</u>	<u>0</u>	
26	Operating Income before FIT	32,522	32,522	0	
Federal Income Taxes					
27	Current Accrual	35.0%	(841)	(841)	0
28	Debt Interest				
29	Deferred FIT		9,923	9,923	0
30	Amort ITC		<u>(17)</u>	<u>(17)</u>	<u>0</u>
31	NET OPERATING INCOME		<u>\$23,457</u>	<u>\$23,457</u>	<u>\$0</u>
<b>RATE BASE</b>					
PLANT IN SERVICE					
32	Underground Storage	\$26,868	\$26,868	\$0	
33	Distribution Plant	390,508	390,508	0	
34	General Plant incl Intangible	<u>82,624</u>	<u>82,624</u>	<u>0</u>	
35	Total Plant in Service	500,000	500,000	0	
ACCUMULATED DEPRECIATION/AMORTIZATION					
36	Underground Storage	(10,318)	(10,318)	0	
37	Distribution Plant	(129,098)	(129,098)	0	
38	General Plant incl Intangible	<u>(23,473)</u>	<u>(23,473)</u>	<u>0</u>	
39	Total Accum. Depreciation/Amort.	<u>(162,889)</u>	<u>(162,889)</u>	<u>0</u>	
40	NET PLANT	337,111	337,111	0	
41	DEFERRED TAXES	<u>(73,856)</u>	<u>(73,856)</u>	<u>-</u>	
42	Net Plant After DFIT	263,255	263,255	0	
43	GAS INVENTORY	9,116	9,116	0	
44	GAIN ON SALE OF BUILDING	0	0	0	
45	OTHER	(249)	(249)	0	
46	WORKING CAPITAL	<u>15,664</u>	<u>15,664</u>	<u>0</u>	
47	TOTAL RATE BASE	\$287,786	\$287,786	\$0	

AVISTA UTILITIES

Report ID:  
**G-ROR-12A**

**RESULTS OF OPERATIONS**  
**GAS RATE OF RETURN**  
For Twelve Months Ended December 31, 2016  
Average of Monthly Averages Basis

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	33,431,109	23,457,593	9,973,516
Adjustments			
Adjusted Gas Net Operating Income (Loss)	33,431,109	23,457,593	9,973,516
G-APL Gas Net Adjusted Rate Base	426,217,890	287,786,161	138,431,729
RATE OF RETURN	7.844%	8.151%	7.205%

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.

1.00-04

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

AVISTA UTILITIES

Report ID:  
**G-ALL-12A**

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	<b>100.000%</b>	<b>70.530%</b>	<b>29.470%</b>
2	Input	Number of Customers - AMA Percent	01-01-2016 thru 12-31-2016	236,810 <b>100.000%</b>	156,777 <b>66.204%</b>	80,033 <b>33.796%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2016 thru 12-31-2016	14,310,909 <b>100.000%</b>	9,485,799 <b>66.284%</b>	4,825,110 <b>33.716%</b>
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2016 thru 12-31-2016	5,323,361 9,416,445 14,739,806 100.000%	3,454,659 7,934,424 11,389,083 77.268%	1,868,702 1,482,021 3,350,723 22.732%
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage		9,086,688 3,238,958 12,325,646 100.000%	6,100,791 2,629,786 8,730,577 70.833%	2,985,897 609,172 3,595,069 29.167%
		Total Number of Customers Percentage		239,822 100.000%	158,677 66.164%	81,145 33.836%
		Total Direct Plant Percentage		428,218,603 100.000%	286,411,181 66.884%	141,807,422 33.116%
4		Total Four Factor Allocators Percent		400.000% <b>100.000%</b>	281.149% <b>70.287%</b>	118.851% <b>29.713%</b>
6	Input	Actual Therms Purchased Percent	01-01-2016 thru 12-31-2016	239,934,423 <b>100.000%</b>	163,799,341 <b>68.268%</b>	76,135,082 <b>31.732%</b>

**RESULTS OF OPERATIONS**

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2016

Average of Monthly Averages Basis

Report ID:

**G-ALL-12A**

AVISTA UTILITIES

01-01-2015 thru 12-31-2015

Input	Elec/Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894	57,859,575	7,660,811	3,349,776	
Direct O & M Accts 901 - 935	30,725,388	6,803,561	2,941,222	
Direct O & M Accts 901 - 905 Utility 9 Only	3,701,516	1,502,320	XXXXXX	
Adjustments	0			
<b>Total</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>	
<b>Percentage</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>	
Direct Labor Accts 500 - 894	54,197,331	12,273,957	5,062,426	
Direct Labor Accts 901 - 935	3,297,361	193,627	1,785,914	
Direct Labor Accts 901 - 905 Utility 9 Only	7,263,025	3,545,970	XXXXXX	
<b>Total</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>	
<b>Percentage</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>	
Number of Customers at	374,962	235,378	99,354	
<b>Percentage</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>	
Net Direct Plant	2,309,776,654	427,886,508	223,754,392	
<b>Percentage</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>	
Total Percentages	285,306%	79.830%	34.864%	
<b>Average (CD AA)</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>	

1.00-05

1.00-016

<b>RESULTS OF OPERATIONS</b> <b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended December 31, 2016 Average of Monthly Averages Basis	Report ID: <b>G-ALL-12A</b>
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AVISTA UTILITIES

01-01-2015 thru 12-31-2015

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 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	XXXXXX
<b>Total</b>	<b>21,152,566</b>	<b>0</b>	<b>15,196,457</b>	<b>5,956,109</b>
<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>71.842%</b>	<b>28.158%</b>
Direct Labor Accts 580 - 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	XXXXXX
<b>Total</b>	<b>17,911,446</b>	<b>0</b>	<b>12,729,523</b>	<b>5,181,923</b>
<b>Percentage</b>	<b>100.000%</b>	<b>0.000%</b>	<b>71.069%</b>	<b>28.931%</b>
Number of Customers at Percentage	334,732	0	235,378	99,354
	100.000%	0.000%	70.318%	29.682%
Net Direct Plant Percentage	642,075,757	0	419,325,758	222,749,999
	100.000%	0.000%	65.308%	34.692%
Total Percentages Average (GD AA)	400.000%	0.000%	278.538%	121.462%
	<b>100.000%</b>	<b>0.000%</b>	<b>69.634%</b>	<b>30.366%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2016

Average of Monthly Averages Basis

Report ID:

**G-ALL-12A**

01-01-2015 thru 12-31-2015

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894		57,859,575	7,658,066	0
Direct O & M Accts 901 - 935		30,725,388	6,799,513	0
Adjustments		0	0	0
Total		88,584,963	14,457,579	0
Percentage		85.969%	14.031%	0.000%
Direct Labor Accts 580 - 894		54,197,331	12,195,180	0
Direct Labor Accts 901 - 935		3,297,361	408,242	0
Total		57,494,692	12,603,422	0
Percentage		82.020%	17.980%	0.000%
Number of Customers at Percentage		374,962	235,378	0
		61.435%	38.565%	0.000%
Net Direct Plant Percentage		2,286,953,784	419,325,758	0
Total Percentages		84.505%	15.495%	0.000%
Average (CD ANID/AVA)		313,930%	86.070%	0.000%
		<b>78.482%</b>	<b>21.518%</b>	<b>0.000%</b>

Total	Electric	Gas North	Oregon Gas
100.000%	0.000%	90.350%	9.650%

System	Washington	Idaho
226,090,634	154,438,073	71,652,561
<b>100.000%</b>	<b>68.308%</b>	<b>31.692%</b>

19,969,961	13,516,845	6,453,116
<b>100.000%</b>	<b>67.686%</b>	<b>32.314%</b>

500,865,362	337,111,023	163,754,339
<b>100.000%</b>	<b>67.306%</b>	<b>32.694%</b>

56,130,849	39,867,320	16,263,529
<b>100.000%</b>	<b>71.026%</b>	<b>28.974%</b>

-57,604,253	-38,647,436	-18,956,817
<b>100.000%</b>	<b>67.091%</b>	<b>32.909%</b>

0.000%	0.000%	0.000%
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01-01-2016 thru 12-31-2016

01-01-2016 thru 12-31-2016

01-01-2016 thru 12-31-2016

12-01-2015 thru 12-31-2016

12-01-2015 thru 12-31-2016

01-01-2016 thru 12-31-2016

Input Not Allocated

1.00-07

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

**AVISTA UTILITIES**

Report ID:  
**G-OPS-12A**

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
99 480000	Residential	134,731,498	0	134,731,498	94,232,728	0	94,232,728	40,498,770	0	40,498,770
99 4812XX	Commercial - Firm & Interruptible	64,302,531	0	64,302,531	46,086,954	0	46,086,954	18,215,577	0	18,215,577
99 4813XX	Industrial-Firm	2,949,493	0	2,949,493	1,791,920	0	1,791,920	1,157,573	0	1,157,573
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	274,594	0	274,594	244,681	0	244,681	29,913	0	29,913
99 499XXX	Unbilled Revenue	5,023,140	0	5,023,140	3,741,237	0	3,741,237	1,281,903	0	1,281,903
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>207,281,256</b>	<b>0</b>	<b>207,281,256</b>	<b>146,097,520</b>	<b>0</b>	<b>146,097,520</b>	<b>61,183,736</b>	<b>0</b>	<b>61,183,736</b>
<b>OTHER OPERATING REVENUES:</b>										
99 483XXX	Sales for Resale	90,362,067	0	90,362,067	61,018,231	0	61,018,231	29,343,836	0	29,343,836
4 488000	Miscellaneous Service Revenues	20,715	0	20,715	10,659	0	10,659	10,056	0	10,056
99 4893XX	Transportation Revenues	5,081,346	0	5,081,346	4,595,206	0	4,595,206	486,140	0	486,140
99 493000	Rent from Gas Property	2,536	0	2,536	2,536	0	2,536	0	0	0
4 495XXX	Other Gas Revenues	14,985,138	203,140	15,188,278	11,316,140	142,781	11,458,921	3,668,998	60,359	3,729,357
99 496100	Provision for Rate Refund	(2,767,455)	0	(2,767,455)	(2,767,455)	0	(2,767,455)	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>107,684,347</b>	<b>203,140</b>	<b>107,887,487</b>	<b>74,175,317</b>	<b>142,781</b>	<b>74,318,098</b>	<b>33,509,030</b>	<b>60,359</b>	<b>33,569,389</b>
	<b>TOTAL GAS REVENUES</b>	<b>314,965,603</b>	<b>203,140</b>	<b>315,168,743</b>	<b>220,272,837</b>	<b>142,781</b>	<b>220,415,618</b>	<b>94,692,766</b>	<b>60,359</b>	<b>94,753,125</b>
<b>PRODUCTION EXPENSES:</b>										
G-804 804/805	City Gate Purchases	165,100,525	0	165,100,525	112,604,705	0	112,604,705	52,495,820	0	52,495,820
99 808XXX	Net Natural Gas Storage Transactions	4,246,278	0	4,246,278	3,201,534	0	3,201,534	1,044,744	0	1,044,744
99 811000	Gas Used for Products Extraction	(400,575)	0	(400,575)	(269,320)	0	(269,320)	(131,255)	0	(131,255)
10 813000	Other Gas Expenses	0	1,343,985	1,343,985	0	918,049	918,049	0	425,936	425,936
99 813010	Gas Technology Institute (GTI) Expenses	99,142	0	99,142	69,651	0	69,651	29,491	0	29,491
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>169,045,370</b>	<b>1,343,985</b>	<b>170,389,355</b>	<b>115,606,570</b>	<b>918,049</b>	<b>116,524,619</b>	<b>53,438,800</b>	<b>425,936</b>	<b>53,864,736</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
1 814000	Supervision & Engineering	0	16,127	16,127	0	11,374	11,374	0	4,753	4,753
1 824000	Other Expenses	0	637,774	637,774	0	449,822	449,822	0	187,952	187,952
1 837000	Other Equipment	0	727,087	727,087	0	512,814	512,814	0	214,273	214,273
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,380,988</b>	<b>1,380,988</b>	<b>0</b>	<b>974,010</b>	<b>974,010</b>	<b>0</b>	<b>406,978</b>	<b>406,978</b>
G-DEPX	Depreciation Expense-Underground Storage	0	697,427	697,427	0	491,895	491,895	0	205,532	205,532
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>996,005</b>	<b>996,005</b>	<b>0</b>	<b>702,482</b>	<b>702,482</b>	<b>0</b>	<b>293,523</b>	<b>293,523</b>

100-08



100-09

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

AVISTA UTILITIES

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

Ref/Basis Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****				
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
TOTAL UNDERGROUND STORAGE EXPENSES		0	2,376,993	2,376,993	0	1,676,492	1,676,492	0	700,501	700,501

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

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>										
<b>OPERATION</b>										
3	870000	491,500	1,155,560	1,647,060	408,462	765,951	1,174,413	83,038	389,609	472,647
3	871000	0	0	0	0	0	0	0	0	0
3	874000	3,391,334	1,007,301	4,398,635	2,432,683	667,679	3,100,362	958,651	339,622	1,298,273
3	875000	91,152	0	91,152	58,765	0	58,765	32,387	0	32,387
3	876000	5,154	0	5,154	3,066	0	3,066	2,088	0	2,088
3	877000	118,839	7,184	126,023	62,908	4,762	67,670	55,931	2,422	58,353
3	878000	580,597	38,140	618,737	369,364	25,281	394,645	211,233	12,859	224,092
3	879000	1,942,890	124,692	2,067,582	1,161,385	82,651	1,244,036	781,505	42,041	823,546
3	880000	1,712,915	659,444	2,372,359	1,251,528	437,106	1,688,634	461,387	222,338	683,725
3	881000	0	42,504	42,504	0	28,173	28,173	0	14,331	14,331
<b>MAINTENANCE</b>										
3	885000	168,658	1,883	170,541	79,337	1,248	80,585	89,321	635	89,956
3	887000	1,195,288	3,580	1,198,868	790,563	2,373	792,936	404,725	1,207	405,932
3	889000	217,701	23,131	240,832	147,331	15,332	162,663	70,370	7,799	78,169
3	890000	267,830	0	267,830	202,738	0	202,738	65,092	0	65,092
3	891000	94,247	0	94,247	45,268	0	45,268	48,979	0	48,979
3	892000	2,597,431	2,151	2,599,582	1,522,955	1,426	1,524,381	1,074,476	725	1,075,201
3	893000	1,425,836	598,064	2,023,900	942,447	396,421	1,338,868	483,389	201,643	685,032
3	894000	9,537	203,012	212,549	6,999	134,564	141,563	2,538	68,448	70,986
<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>14,310,909</b>	<b>3,866,646</b>	<b>18,177,555</b>	<b>9,485,799</b>	<b>2,562,967</b>	<b>12,048,766</b>	<b>4,825,110</b>	<b>1,303,679</b>	<b>6,128,789</b>
G-DEPX	Depreciation Expense-Distribution	14,668,139	98,708	14,766,847	9,798,450	67,386	9,865,836	4,869,689	31,322	4,901,011
G-OTX	Taxes Other Than FIT	15,401,188	0	15,401,188	12,806,578	0	12,806,578	2,594,610	0	2,594,610
<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>30,069,327</b>	<b>98,708</b>	<b>30,168,035</b>	<b>22,605,028</b>	<b>67,386</b>	<b>22,672,414</b>	<b>7,464,299</b>	<b>31,322</b>	<b>7,495,621</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>44,380,236</b>	<b>3,965,354</b>	<b>48,345,590</b>	<b>32,090,827</b>	<b>2,630,353</b>	<b>34,721,180</b>	<b>12,289,409</b>	<b>1,335,001</b>	<b>13,624,410</b>

1.0070

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

**AVISTA UTILITIES**

Report ID:  
**G-OPS-12A**

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	0	212,655	212,655	0	140,786	140,786	0	71,869	71,869
2	902000	2,008,413	83,465	2,091,878	1,805,699	55,257	1,860,956	202,714	28,208	230,922
2	903XXX	1,023,220	4,890,788	5,914,008	693,309	3,237,897	3,931,206	329,911	1,652,891	1,982,802
2	904000	0	1,989,960	1,989,960	0	1,317,433	1,317,433	0	672,527	672,527
2	905000	0	153,855	153,855	0	101,858	101,858	0	51,997	51,997
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,031,633</b>	<b>7,330,723</b>	<b>10,362,356</b>	<b>2,499,008</b>	<b>4,853,231</b>	<b>7,352,239</b>	<b>532,625</b>	<b>2,477,492</b>	<b>3,010,117</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	8,164,525	131,106	8,295,631	6,954,267	86,797	7,041,064	1,210,258	44,309	1,254,567
2	909000	1,138	689,789	690,927	100	456,668	456,768	1,038	233,121	234,159
2	910000	0	148,335	148,335	0	98,204	98,204	0	50,131	50,131
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>8,165,663</b>	<b>969,230</b>	<b>9,134,893</b>	<b>6,954,367</b>	<b>641,669</b>	<b>7,596,036</b>	<b>1,211,296</b>	<b>327,561</b>	<b>1,538,857</b>
<b>SALES EXPENSES:</b>										
2	912000	0	0	0	0	0	0	0	0	0
2	913000	0	0	0	0	0	0	0	0	0
2	916000	0	0	0	0	0	0	0	0	0
	<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1.00-11

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	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	113,821	8,986,588	9,100,409	76,675	6,316,403	6,393,078	37,146	2,670,185	2,707,331
4	921000	6,737	1,171,684	1,178,421	6,737	823,542	830,279	0	348,142	348,142
4	922000	0	(19,751)	(19,751)	0	(13,882)	(13,882)	0	(5,869)	(5,869)
4	923000	71,026	1,964,407	2,035,433	67,917	1,380,723	1,448,640	3,109	583,684	586,793
4	924000	0	317,484	317,484	0	223,150	223,150	0	94,334	94,334
4	925XXX	144	893,399	893,543	101	627,943	628,044	43	265,456	265,499
4	926XXX	29,887	390,131	420,018	29,887	274,211	304,098	0	115,920	115,920
4	928000	853,672	270,086	1,123,758	639,188	189,835	829,023	214,484	80,251	294,735
4	930000	36,195	1,132,944	1,169,139	25,123	796,312	821,435	11,072	336,632	347,704
4	931000	8,886	287,202	296,088	8,886	201,866	210,752	0	85,336	85,336
4	935000	337,738	2,606,204	2,943,942	256,320	1,831,823	2,088,143	81,418	774,381	855,799
	TOTAL ADMIN & GEN OPERATING EXP	1,458,106	18,000,378	19,458,484	1,110,834	12,651,926	13,762,760	347,272	5,348,452	5,695,724
<b>DEPRECIATION &amp; AMORTIZATION:</b>										
G-DEPX	Depreciation Expense-General Plant	442,355	4,063,333	4,505,688	303,119	2,855,995	3,159,114	139,236	1,207,338	1,346,574
G-AMTX	Amortization Expense - General Plant - 303000	39,804	121,620	161,424	24,862	85,483	110,345	14,942	36,137	51,079
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	4,003	4,250,991	4,254,994	0	2,987,894	2,987,894	4,003	1,263,097	1,267,100
G-AMTX	Amortization Expense-General Plant - 390200, 391	0	3,987	3,987	0	2,802	2,802	0	1,185	1,185
99	407025	0	0	0	0	0	0	0	0	0
99	407229	(198,133)	0	(198,133)	0	0	0	(198,133)	0	(198,133)
99	407335	0	0	0	0	0	0	0	0	0
99	407368	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407425	0	0	0	0	0	0	0	0	0
99	407468	0	0	0	0	0	0	0	0	0
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	456,165	8,439,931	8,896,096	327,981	5,932,174	6,260,155	128,184	2,507,757	2,635,941
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>										
		1,914,271	26,440,309	28,354,580	1,438,815	18,584,100	20,022,915	475,456	7,856,209	8,331,665
<b>TOTAL EXPENSES BEFORE FIT</b>										
		226,537,173	42,426,594	268,963,767	158,589,587	29,303,894	187,893,481	67,947,586	13,122,700	81,070,286
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>										
				46,204,976			32,522,137			13,682,839
<b>FEDERAL INCOME TAX</b>										
G-FIT	FEDERAL INCOME TAX			(1,750,349)			(840,846)			(909,503)
G-FIT	DEFERRED FEDERAL INCOME TAX			14,549,380			9,922,880			4,626,500
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(25,164)			(17,490)			(7,674)
	GAS NET OPERATING INCOME (LOSS)			33,431,109			23,457,593			9,973,516

1,00-12

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

AVISTA UTILITIES

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Direct	Allocated	Direct	Allocated
Total		Total		Total	
	100.000%		70.530%		29.470%
	100.000%		66.204%		33.796%
	100.000%		66.284%		33.716%
	100.000%		70.287%		29.713%
	100.000%		68.308%		31.692%
	0.000%		0.000%		0.000%

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand				
G-ALL 2	Number of Customers - AMA				
G-ALL 3	Direct Distribution Operating Expense				
G-ALL 4	Jurisdictional 4-Factor Ratio				
G-ALL 10	Actual Annual Throughput				
G-ALL 99	Not Allocated				

1.00-14

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

AVISTA UTILITIES

Report ID:  
**G-495-12A**

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
4	495000	OTHER GAS REVENUE-MISCELLANEOU	87,925	203,140	87,925	142,781	0	60,359	60,359
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	3,036,788	0	1,463,213	0	1,463,213
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFERRAL	(421,449)	0	476,763	0	(898,212)	0	(898,212)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	9,613,280	0	7,006,612	0	2,606,668	0	2,606,668
4	495329	AMORTIZATION RES DECOUPLING DE	(982,554)	0	(982,554)	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,461,209	0	1,963,880	0	497,329	0	497,329
4	495339	AMORTIZATION NON-RES DECOUPLIN	(273,274)	0	(273,274)	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			14,985,138	203,140	11,316,140	142,781	3,668,998	60,359	3,729,357

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-15

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF PURCHASED GAS COSTS		G-804-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		
Ref/Basis: Account	Description	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis: Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000 Gas Purchases	109,907,075	0	109,907,075	74,352,996	0	74,352,996	35,554,079	0	35,554,079
1	804001 Pipeline Demand Costs	25,737,751	0	25,737,751	18,180,688	0	18,180,688	7,557,063	0	7,557,063
1	804002 Transport Variable Charges	1,055,181	0	1,055,181	745,301	0	745,301	309,880	0	309,880
6	804010 Gas Costs - Fixed Hedge	6,656	0	6,656	3,057	0	3,057	3,599	0	3,599
6	804014 GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017 Transaction Fees	489,929	0	489,929	331,299	0	331,299	158,630	0	158,630
6	804140 Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170 Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600 Gas Purchases - Financial	9,624,724	0	9,624,724	6,598,070	0	6,598,070	3,026,654	0	3,026,654
6	804700 Gas Costs - Offsystem Bookout	785,617	0	785,617	534,406	0	534,406	251,211	0	251,211
6	804711 Gas Costs - Offsystem Bookout Offset	(785,617)	0	(785,617)	(534,406)	0	(534,406)	(251,211)	0	(251,211)
6	804730 Gas Costs - Intracompany LDC Gas	7,384,484	0	7,384,484	4,987,475	0	4,987,475	2,397,009	0	2,397,009
6	804999 Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110 Gas Exp - Rate Amortizations	(10,383,783)	0	(10,383,783)	(6,704,184)	0	(6,704,184)	(3,679,599)	0	(3,679,599)
99	805111 Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120 Gas Expense - Rate Deferrals	21,278,508	0	21,278,508	14,110,003	0	14,110,003	7,168,505	0	7,168,505
	TOTAL PURCHASED GAS COSTS	165,100,525	0	165,100,525	112,604,705	0	112,604,705	52,495,820	0	52,495,820

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Terms Purchased	100.000%	68.268%	31.732%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-16

RESULTS OF OPERATIONS		Report ID:
ALLOCATION OF ACCOUNT 908		G-908-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		
Ref/Basi:Account	Description	

AVISTA UTILITIES

Ref/Basi:Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
2	908000 Customer Assistance Expense	252,423	131,106	204,532	86,797	47,891	44,309
99	908600 Public Purpose Tariff Rider Expense Offset	7,414,708	0	6,401,933	0	1,012,775	0
99	908610 Limited Income Tax Refund Program	117,840	0	117,840	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	379,554	0	229,962	0	149,592	0
99	908990 DSM Amortization	0	0	0	0	0	0
Total Account 908		8,164,525	131,106	6,954,267	86,797	1,210,258	44,309
			8,295,631		7,041,064		1,254,567

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.204%	33.796%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



AVISTA UTILITIES

RESULTS OF OPERATIONS  
**INTEREST DEDUCTION FOR FIT--GAS NORTH**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-INT-12A**

Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.157%	5.120%
	<b>Total Cost of Debt</b>		<b>2.720%</b>	<b>2.701%</b>
<b>Total Weighted Cost</b>				
			<b>2.720%</b>	<b>2.701%</b>
G-APL	Net Rate Base	426,217,890	287,786,161	138,431,729
<b>Interest Deduction for FIT Calculation</b>				
		<b>11,566,825</b>	<b>7,827,784</b>	<b>3,739,041</b>

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

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>		<b>G-FIT-12A</b>
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Description	

AVISTA UTILITIES

	System	Washington	Idaho
G-OPS	315,168,743	220,415,618	94,753,125
G-OPS	228,903,631	158,258,430	70,645,201
G-OPS	24,360,597	16,618,046	7,742,551
G-OTX	15,699,539	13,017,005	2,682,534
	46,204,976	32,522,137	13,682,839
G-INT	11,566,825	7,827,784	3,739,041
G-SCM	(39,639,147)	(27,096,770)	(12,542,377)
	(5,000,996)	(2,402,417)	(2,598,579)
	35.00%	35.00%	35.00%
	(1,750,349)	(840,846)	(909,503)
G-DTE	14,549,380	9,922,880	4,626,500
99	(25,164)	(17,490)	(7,674)
	12,773,867	9,064,544	3,709,323

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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1.00-18

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

AVISTA UTILITIES

Report ID:  
**G-SCM-12A**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			15,154,300	9,236,295	24,390,595	10,126,432	6,491,617	16,618,049	5,027,868	2,744,678	7,772,546
12	997000	Book Depreciation & Amortization	0	339,208	339,208	0	228,307	228,307	0	110,901	110,901
2	997002	Contributions In Aid of Construction	0	6,800	6,800	0	4,502	4,502	0	2,298	2,298
12	997003	Injuries and Damages	0	0	0	0	0	0	0	0	0
4	997005	Salvage	0	669,424	669,424	0	470,518	470,518	0	198,906	198,906
6	997008	FAS106 Current Retiree Medical Accrual	0	0	0	0	0	0	0	0	0
99	997010	DSM Book Amortization	10,894,725	0	10,894,725	7,405,819	0	7,405,819	3,488,906	0	3,488,906
4	997015	Deferred Gas Credit and Refunds	0	173,967	173,967	0	122,276	122,276	0	51,691	51,691
4	997016	Airplane Lease Payments	0	290,491	290,491	0	195,518	195,518	0	94,973	94,973
12	997016	Redemption Expense Amortization	0	419,631	419,631	0	294,946	294,946	0	124,685	124,685
4	997020	FAS87 Current Pension Accrual	0	0	0	0	0	0	0	0	0
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,397,212)	0	(10,397,212)	(8,191,427)	0	(8,191,427)	(2,205,785)	0	(2,205,785)
12	997032	Interest Rate Swaps	0	(10,562,134)	(10,562,134)	0	(7,108,950)	(7,108,950)	0	(3,453,184)	(3,453,184)
4	997033	DSM Tariff Rider	640,309	0	640,309	656,453	0	656,453	(16,144)	0	(16,144)
12	997048	AFUDC	0	(665,539)	(665,539)	0	(447,948)	(447,948)	0	(217,591)	(217,591)
11	997049	Tax Depreciation	0	(49,953,270)	(49,953,270)	0	(33,811,370)	(33,811,370)	0	(16,141,900)	(16,141,900)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	460,777	0	460,777	229,962	0	229,962	230,815	0	230,815
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(534,972)	(534,972)	0	(362,101)	(362,101)	0	(172,871)	(172,871)
4	997081	Deferred Compensation	0	(66,176)	(66,176)	0	(46,513)	(46,513)	0	(19,663)	(19,663)
4	997082	Meal Disallowances	0	133,517	133,517	0	93,845	93,845	0	39,672	39,672
4	997083	Paid Time Off	0	67,121	67,121	0	47,177	47,177	0	19,944	19,944
2	997084	Customer Uncollectibles	0	98,222	98,222	0	65,027	65,027	0	33,195	33,195
99	997098	Provision for Rate Refund	2,548,243	0	2,548,243	2,767,455	0	2,767,455	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	(60,144)	0	(60,144)	0	(4,884,287)	(4,884,287)	0	(2,372,551)	(2,372,551)
12	997102	Amort Idaho Earnings Test (254229)	168,136	0	168,136	0	0	0	(60,144)	0	(60,144)
99	997103	Def Project Compass	(1,444,028)	0	(1,444,028)	(1,444,028)	0	(1,444,028)	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	19,301,142	(57,604,253)	(39,639,147)	11,550,666	(38,647,436)	(27,096,770)	6,414,440	(18,956,817)	(12,542,377)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.204%	33.796%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.268%	31.732%
G-ALL	11	Book Depreciation	100.000%	67.686%	32.314%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.306%	32.694%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-20

**RESULTS OF OPERATIONS**  
**DEFERRED INCOME TAX EXPENSE--GAS**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**G-DTE-12A**

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
			15,570,227	10,446,221	5,124,006
			(822,486)	(417,971)	(404,515)
			14,747,741	10,028,250	4,719,491
14	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		SUBTOTAL			
			(37,089)	(24,883)	(12,206)
			(161,272)	(80,487)	(80,785)
			(198,361)	(105,370)	(92,991)
		<b>Total Deferred Federal Income Tax Expense</b>	<b>14,549,380</b>	<b>9,922,880</b>	<b>4,626,500</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.091%	32.909%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis  
 Ref/Basis: Account Description

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE									
		R&P Property Tax - Storage	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
		TOTAL UNDERGROUND STORAGE TAX	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
		DISTRIBUTION									
99	408110	State Excise Tax	5,497,280	0	5,497,280	5,497,280	0	5,497,280	0	0	0
99	408120	Municipal Occupation & License Tax	6,252,530	0	6,252,530	5,188,440	0	5,188,440	1,064,090	0	1,064,090
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,590,906	0	3,590,906	2,120,858	0	2,120,858	1,470,048	0	1,470,048
99	409100	State Income Tax	60,472	0	60,472	0	0	0	60,472	0	60,472
		TOTAL DISTRIBUTION TAX	15,401,188	0	15,401,188	12,806,578	0	12,806,578	2,594,610	0	2,594,610
		TOTAL TAXES OTHER THAN FIT	15,401,188	298,351	15,699,539	12,806,578	210,427	13,017,005	2,594,610	87,924	2,682,534

ALLOCATION RATIOS:  
 G-ALL 1 System Contract Demand

100.000%

70.530%

29.470%

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

**AVISTA UTILITIES**

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,671	3,636,870	1,022,594	1,289,535	2,312,129	779,605	545,136	1,324,741
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	33,303,836	33,324,424	0	23,408,267	23,408,267	20,588	9,895,569	9,916,157
		<b>TOTAL INTANGIBLE PLANT</b>	<b>1,822,787</b>	<b>35,138,507</b>	<b>36,961,294</b>	<b>1,022,594</b>	<b>24,697,802</b>	<b>25,720,396</b>	<b>800,193</b>	<b>10,440,705</b>	<b>11,240,898</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,104,505	1,104,505	0	777,458	777,458	0	327,047	327,047
1	351XXX	Structures & Improvements	0	1,926,301	1,926,301	0	1,358,620	1,358,620	0	567,681	567,681
1	352XXX	Wells	0	18,817,085	18,817,085	0	13,271,690	13,271,690	0	5,545,395	5,545,395
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,049,814	12,049,814	0	8,498,734	8,498,734	0	3,551,080	3,551,080
1	355000	Measuring & Regulating Equipment	0	720,570	720,570	0	508,218	508,218	0	212,352	212,352
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,029,698	2,029,698	0	1,431,546	1,431,546	0	598,152	598,152
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>38,096,163</b>	<b>38,096,163</b>	<b>0</b>	<b>26,867,675</b>	<b>26,867,675</b>	<b>0</b>	<b>11,228,488</b>	<b>11,228,488</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	922,113	0	922,113	557,491	0	557,491	364,622	0	364,622
6	376000	Mains	292,504,145	2,512,521	295,016,666	191,081,462	1,715,248	192,796,710	101,422,683	797,273	102,219,956
6	378000	Measuring & Reg Station Equip-General	5,586,859	127,101	5,713,960	3,383,475	86,769	3,470,244	2,203,384	40,332	2,243,716
6	379000	Measuring & Reg Station Equip-City Gate	6,737,000	0	6,737,000	2,318,264	0	2,318,264	4,418,736	0	4,418,736
6	380000	Services	202,013,532	0	202,013,532	136,965,858	0	136,965,858	65,047,674	0	65,047,674
6	381000	Meters	74,956,859	0	74,956,859	51,607,604	0	51,607,604	23,349,255	0	23,349,255
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,374,703	0	3,374,703	2,604,708	0	2,604,708	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>586,370,204</b>	<b>2,639,622</b>	<b>589,009,826</b>	<b>388,706,050</b>	<b>1,802,017</b>	<b>390,508,067</b>	<b>197,664,154</b>	<b>837,605</b>	<b>198,501,759</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	778,407	2,100,008	2,878,415	684,329	1,476,033	2,160,362	94,078	623,975	718,053
4	390XXX	Structures & Improvements	5,194,081	21,691,882	26,885,963	3,762,019	15,246,573	19,008,592	1,432,062	6,445,309	7,877,371
4	391XXX	Office Furniture & Equipment	29,974	12,654,299	12,684,273	11,664	8,894,327	8,905,991	18,310	3,759,972	3,778,282
4	392XXX	Transportation Equipment	10,071,207	2,227,298	12,298,505	7,533,388	1,565,501	9,098,889	2,537,819	661,797	3,199,616
4	393000	Stores Equipment	149,066	765,548	914,614	114,979	538,081	653,060	34,087	227,467	261,554
4	394000	Tools, Shop & Garage Equipment	2,502,321	4,908,873	7,411,194	1,942,111	3,450,300	5,392,411	560,210	1,458,573	2,018,783

1.00-22

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,859	350,365	371,224	15,732	246,261	261,993	5,127	104,104	109,231
4	396XXX	Power Operated Equipment	3,961,543	1,106,395	5,067,938	2,913,551	777,652	3,691,203	1,047,992	328,743	1,376,735
4	397XXX	Communications Equipment	2,359,107	9,526,220	11,885,327	975,668	6,695,694	7,671,362	1,383,439	2,830,526	4,213,965
4	398000	Miscellaneous Equipment	1,073	84,115	85,188	1,073	59,122	60,195	0	24,993	24,993
		<b>TOTAL GENERAL PLANT</b>	<b>25,067,638</b>	<b>55,415,003</b>	<b>80,482,641</b>	<b>17,954,514</b>	<b>38,949,544</b>	<b>56,904,058</b>	<b>7,113,124</b>	<b>16,465,459</b>	<b>23,578,583</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>613,260,629</b>	<b>131,289,295</b>	<b>744,549,924</b>	<b>407,683,158</b>	<b>92,317,038</b>	<b>500,000,196</b>	<b>205,577,471</b>	<b>38,972,257</b>	<b>244,549,728</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,388,293)	(14,388,293)	0	(10,148,063)	(10,148,063)	0	(4,240,230)	(4,240,230)
G-ADEP		Distribution Plant	(193,931,191)	(1,606,868)	(195,538,059)	(128,001,136)	(1,096,977)	(129,098,113)	(65,930,055)	(509,891)	(66,439,946)
G-ADEP		General Plant	(8,699,418)	(15,598,405)	(24,297,823)	(6,034,969)	(10,963,651)	(16,998,620)	(2,664,449)	(4,634,754)	(7,299,203)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(202,630,609)</b>	<b>(31,593,566)</b>	<b>(234,224,175)</b>	<b>(134,036,105)</b>	<b>(22,208,691)</b>	<b>(156,244,796)</b>	<b>(68,594,504)</b>	<b>(9,384,875)</b>	<b>(77,979,379)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(217,974)	(339,163)	(557,137)	(153,997)	(238,387)	(392,384)	(63,977)	(100,776)	(164,753)
G-AAMT		Misc IT Intangible Plant - 3031XX	(9,394)	(8,599,684)	(8,609,078)	0	(6,044,460)	(6,044,460)	(9,394)	(2,555,224)	(2,564,618)
G-AAMT		Underground Storage	0	(240,200)	(240,200)	0	(169,413)	(169,413)	0	(70,787)	(70,787)
G-AAMT		General Plant - 390200, 396200	(3,906)	(50,063)	(53,969)	(2,930)	(35,188)	(38,118)	(976)	(14,875)	(15,851)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(231,274)</b>	<b>(9,229,110)</b>	<b>(9,460,384)</b>	<b>(156,927)</b>	<b>(6,487,448)</b>	<b>(6,644,375)</b>	<b>(74,347)</b>	<b>(2,741,662)</b>	<b>(2,816,009)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(202,861,883)</b>	<b>(40,822,676)</b>	<b>(243,684,559)</b>	<b>(134,193,032)</b>	<b>(28,696,139)</b>	<b>(162,889,171)</b>	<b>(68,668,851)</b>	<b>(12,126,537)</b>	<b>(80,795,388)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>410,398,746</b>	<b>90,466,619</b>	<b>500,865,365</b>	<b>273,490,126</b>	<b>63,620,899</b>	<b>337,111,025</b>	<b>136,908,620</b>	<b>26,845,720</b>	<b>163,754,340</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(94,686,870)	(94,686,870)	0	(63,729,945)	(63,729,945)	0	(30,956,925)	(30,956,925)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,273,552)	(13,273,552)	0	(9,325,397)	(9,325,397)	0	(3,948,155)	(3,948,155)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(308,777)	(308,777)	0	(217,030)	(217,030)	0	(91,747)	(91,747)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(867,599)	(867,599)	0	(583,946)	(583,946)	0	(283,653)	(283,653)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(109,136,798)</b>	<b>(109,136,798)</b>	<b>0</b>	<b>(73,856,318)</b>	<b>(73,856,318)</b>	<b>0</b>	<b>(35,280,480)</b>	<b>(35,280,480)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>410,398,746</b>	<b>(18,670,179)</b>	<b>391,728,567</b>	<b>273,490,126</b>	<b>(10,235,419)</b>	<b>263,254,707</b>	<b>136,908,620</b>	<b>(8,434,760)</b>	<b>128,473,860</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.268%	31.732%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.306%	32.694%

**RESULTS OF OPERATIONS**  
**ADJUSTMENTS TO NET GAS UTILITY PLANT**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT NET GAS PLANT IN SERVICE	410,398,746	(18,670,179)	391,728,567	273,490,126	(10,235,419)	263,254,707	136,908,620	(8,434,760)	128,473,860
OTHER ADJUSTMENTS:									
4 253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4 190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1 117100 - Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1 164100 Gas Inventory--Jackson Prairie	0	7,194,258	7,194,258	0	5,074,110	5,074,110	0	2,120,148	2,120,148
4 252000 Customer Advances	(81,232)	(39)	(81,271)	(11,804)	(27)	(11,831)	(69,428)	(12)	(69,440)
99 235199 Customer Deposits	(471,646)	0	(471,646)	(471,646)	0	(471,646)	0	0	0
99 182302 WA Excess Nat Gas Line Extension	360,805	0	360,805	360,805	0	360,805	0	0	0
99 283302 DFIT - WA Excess Nat Gas Line Extension	(126,282)	0	(126,282)	(126,282)	0	(126,282)	0	0	0
C-WKCC Working Capital	15,664,179	6,218,216	21,882,395	15,664,179	0	15,664,179	0	6,218,216	6,218,216
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	15,345,824	19,143,499	34,489,323	15,415,252	9,116,202	24,531,454	(69,428)	10,027,297	9,957,869
NET RATE BASE	425,744,570	473,320	426,217,890	288,905,378	(1,119,217)	287,786,161	136,839,192	1,592,537	138,431,729

ALLOCATION RATIOS:

G-ALL 1 System Contract Demand	100.000%	70.530%	29.470%
G-ALL 4 Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL 99 Not Allocated	0.000%	0.000%	0.000%



AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH DEPRECIATION EXPENSE		G-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	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Electric Production</b>										
Steam (ED-AN)	7,896,219	7,896,219								
Hydro (ED-AN)	10,415,486	10,415,486								
Other (ED-AN)	9,532,167	9,532,167								
<b>Total Electric Production</b>	<b>27,843,872</b>	<b>27,843,872</b>								
<b>Electric Transmission</b>										
ED-AN	11,798,386	11,798,386								
<b>Total Electric Transmission</b>	<b>11,798,386</b>	<b>11,798,386</b>								
<b>Electric Distribution</b>										
ED-AN	41,227	41,227								
ED-ID	16,188,033	16,188,033								
ED-WA	27,857,743	27,857,743								
<b>Total Electric Distribution</b>	<b>44,087,003</b>	<b>44,087,003</b>								
<b>Gas Underground Storage</b>										
1 GD-AN	697,427	697,427			697,427	697,427				205,532
GD-OR	127,426		127,426							
<b>Total Gas Underground Storage</b>	<b>824,853</b>	<b>824,853</b>	<b>127,426</b>	<b>127,426</b>	<b>697,427</b>	<b>697,427</b>	<b>491,895</b>	<b>491,895</b>	<b>205,532</b>	<b>205,532</b>
<b>Gas Distribution</b>										
6 GD-AN	98,708	98,708			98,708	98,708				31,322
GD-ID	4,869,689	4,869,689			4,869,689	4,869,689				4,869,689
GD-WA	9,798,450	9,798,450			9,798,450	9,798,450				9,798,450
GD-OR	6,581,776	6,581,776								
<b>Total Gas Distribution</b>	<b>21,348,623</b>	<b>21,348,623</b>	<b>14,766,847</b>	<b>14,766,847</b>	<b>14,668,139</b>	<b>14,766,847</b>	<b>98,708</b>	<b>98,708</b>	<b>31,322</b>	<b>4,901,011</b>
<b>General Plant</b>										
ED-AN	2,758,223	2,758,223								
ED-ID	218,967	218,967								
ED-WA	1,075,384	1,075,384								
7,4 CD-AA	18,161,134	12,953,611	3,624,599	1,582,924	3,624,599	3,624,599				1,076,977
9,4 CD-AN	737,218	578,591	158,627		158,627	158,627				47,133
9 CD-ID	346,192	271,702	74,490		74,490	74,490				74,490
9 CD-WA	210,342	165,083	45,259		45,259	45,259				45,259
8,4 GD-AA	351,208	244,560	244,560	106,648	244,560	244,560				72,666
4 GD-AN	35,547	35,547	35,547		35,547	35,547				10,562
GD-ID	64,746	64,746	64,746		64,746	64,746				64,746
GD-WA	257,860	257,860	257,860		257,860	257,860				257,860
GD-OR	193,368	193,368	193,368							
<b>Total General Plant</b>	<b>24,410,189</b>	<b>18,021,561</b>	<b>1,882,940</b>	<b>1,882,940</b>	<b>442,355</b>	<b>4,063,333</b>	<b>303,119</b>	<b>2,855,995</b>	<b>139,236</b>	<b>1,346,574</b>
<b>Total Depreciation Expense</b>	<b>130,312,926</b>	<b>101,750,822</b>	<b>8,592,142</b>	<b>8,592,142</b>	<b>15,110,494</b>	<b>4,859,468</b>	<b>10,101,569</b>	<b>3,415,276</b>	<b>5,008,925</b>	<b>6,453,117</b>

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	6	Actual Therms Purchased	68.268%	31.732%

1.00-27

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
Franchises (302000)	918,401	918,401								
Misc Intangible PIt (303000)	240,009	240,009								
<b>Total Production/Transmission</b>	<b>1,158,410</b>	<b>1,158,410</b>								
<b>Distribution</b>										
Franchises (302000)	24,153	24,153								
Misc Intangible PIt (303000)	3,535	3,535								
<b>Total Distribution</b>	<b>27,688</b>	<b>27,688</b>								
<b>General Plant - 303000</b>										
7,4	598,896	427,169	119,527	52,200	119,527	119,527	84,012	84,012	35,515	35,515
9,4	9,729	7,636	2,093		2,093	2,093	1,471	1,471	622	622
	14,942	14,942	14,942		14,942	14,942	14,942	14,942	14,942	14,942
	24,862	24,862	24,862		24,862	24,862	24,862	24,862		
	7,642	7,642		7,642						
<b>Total General Plant - 303000</b>	<b>656,071</b>	<b>434,805</b>	<b>161,424</b>	<b>59,842</b>	<b>161,424</b>	<b>121,620</b>	<b>85,483</b>	<b>110,345</b>	<b>14,942</b>	<b>36,137</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7,4	20,190,215	14,400,873	4,029,563	1,759,779	4,029,563	4,029,563	2,832,259	2,832,259	1,197,304	1,197,304
9,4	9,483	7,443	2,040		2,040	2,040	1,434	1,434	606	606
	18,602	14,599	4,003		4,003	4,003	4,003	4,003	4,003	4,003
	652,856	652,856								
	4,747	4,747								
	894,590	894,590								
	315,059		219,388	95,671	219,388	219,388	154,201	154,201	65,187	65,187
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>22,085,552</b>	<b>15,975,108</b>	<b>4,254,994</b>	<b>1,855,450</b>	<b>4,254,994</b>	<b>4,254,994</b>	<b>2,987,894</b>	<b>2,987,894</b>	<b>4,003</b>	<b>1,263,097</b>
<b>Gas Underground Storage</b>										
1	227		227		227	227	160	160	67	67
<b>Total Gas Underground Storage</b>	<b>227</b>		<b>227</b>		<b>227</b>	<b>227</b>	<b>160</b>	<b>160</b>	<b>67</b>	<b>67</b>
<b>General Plant - 390200, 396200</b>										
7,4	19,977	14,249	3,987	1,741	3,987	3,987	2,802	2,802	1,185	1,185
4	46,096	46,096								
	0	0	0	0	0	0	0	0	0	0
<b>Total General Plant - 390200, 396200</b>	<b>66,073</b>	<b>60,345</b>	<b>3,987</b>	<b>1,741</b>	<b>3,987</b>	<b>3,987</b>	<b>2,802</b>	<b>2,802</b>	<b>1,185</b>	<b>1,185</b>
<b>Total Amortization Expense</b>	<b>23,994,021</b>	<b>17,656,356</b>	<b>4,420,632</b>	<b>1,917,033</b>	<b>4,420,632</b>	<b>4,420,632</b>	<b>24,862</b>	<b>3,101,201</b>	<b>18,945</b>	<b>1,319,431</b>

**Allocation Ratios:**

7	Elec/Gas North/Oregon 4-Factor	71.326%	Gas-North	19.958%	Gas-South	8.716%	Washington	70.530%	Idaho	29.470%
8	Gas North/Oregon 4-Factor	0.000%	Gas-North	69.634%	Gas-South	30.366%	Washington	70.287%	Idaho	29.713%
9	Elec/Gas North 4-Factor	78.482%	Gas-North	21.518%	Gas-South	0.000%	Washington	70.287%	Idaho	29.713%

AVISTA UTILITIES

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED DEPRECIATION**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**G-ADEP-12A**

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****												
					Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total	Total	Total							
<b>Electric Production</b>																					
Steam (ED-AN)	(292,683,784)	(292,683,784)																			
Hydro (ED-AN)	(135,853,323)	(135,853,323)																			
Other (ED-AN)	(106,417,872)	(106,417,872)																			
<b>Total Electric Production</b>	<b>(534,954,779)</b>	<b>(534,954,779)</b>																			
<b>Electric Transmission</b>																					
ED-AN	(206,334,947)	(206,334,947)																			
<b>Total Electric Transmission</b>	<b>(206,334,947)</b>	<b>(206,334,947)</b>																			
<b>Electric Distribution</b>																					
ED-AN	(54,464)	(54,464)																			
ED-ID	(184,054,654)	(184,054,654)																			
ED-WA	(295,346,715)	(295,346,715)																			
<b>Total Electric Distribution</b>	<b>(479,455,833)</b>	<b>(479,455,833)</b>																			
<b>Gas Underground Storage</b>																					
1 GD-AN	(14,388,293)	(14,388,293)		(810,776)																	
GD-OR	(810,776)	(810,776)		(810,776)																	
<b>Total Gas Underground Storage</b>	<b>(15,199,069)</b>	<b>(15,199,069)</b>		<b>(810,776)</b>																	
<b>Gas Distribution</b>																					
6 GD-AN	(1,606,868)	(1,606,868)		(1,606,868)																	
GD-ID	(65,930,055)	(65,930,055)		(65,930,055)																	
GD-WA	(128,001,136)	(128,001,136)		(128,001,136)																	
GD-OR	(100,192,453)	(100,192,453)		(100,192,453)																	
<b>Total Gas Distribution</b>	<b>(295,730,512)</b>	<b>(295,730,512)</b>		<b>(100,192,453)</b>																	
<b>General Plant</b>																					
ED-AN	(43,146,391)	(43,146,391)		(43,146,391)																	
ED-ID	(8,460,714)	(8,460,714)		(8,460,714)																	
ED-WA	(18,837,659)	(18,837,659)		(18,837,659)																	
7,4 CD-AA	(47,467,892)	(47,467,892)		(47,467,892)																	
9,4 CD-AN	(11,113,618)	(11,113,618)		(11,113,618)																	
9 CD-ID	(5,617,020)	(5,617,020)		(5,617,020)																	
9 CD-WA	(3,113,784)	(3,113,784)		(3,113,784)																	
8,4 GD-AA	(2,021,772)	(2,021,772)		(2,021,772)																	
4 GD-AN	(2,325,605)	(2,325,605)		(2,325,605)																	
GD-ID	(1,455,835)	(1,455,835)		(1,455,835)																	
GD-WA	(5,364,976)	(5,364,976)		(5,364,976)																	
GD-OR	(4,490,546)	(4,490,546)		(4,490,546)																	
<b>Total General Plant</b>	<b>(153,415,812)</b>	<b>(153,415,812)</b>		<b>(153,415,812)</b>																	
<b>Total Accumulated Depreciation</b>	<b>(1,685,090,952)</b>	<b>(1,685,090,952)</b>		<b>(1,685,090,952)</b>																	

Allocation Ratios:  
 Service -

Electric Gas-North Gas-South

Jurisdiction -  
 Page 1 of 2

Washington

Idaho  
 Print Date: June 26/2017 2:35 PM

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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>		<b>G-ADEP-12A</b>
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	68.268%	31.732%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAIMT-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		***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
		Total	to Electric	Total	to Gas-North	Total	to Gas-South	Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN	(9,682,154)	(9,682,154)										
Misc Intangible PIt (303000)	ED-AN	(1,253,047)	(1,253,047)										
<b>Total Production/Transmission</b>		<b>(10,935,201)</b>	<b>(10,935,201)</b>										
<b>Distribution</b>													
Franchises (302000)	ED-WA	(157,312)	(157,312)										
Misc Intangible PIt (303000)	ED-WA	(32,373)	(32,373)										
<b>Total Distribution</b>		<b>(189,685)</b>	<b>(189,685)</b>										
<b>General Plant - 303000</b>													
7,4	CD-AA	(1,610,787)	(1,148,910)	(321,481)	(140,396)	(321,481)	(321,481)	(321,481)	(225,959)	(225,959)	(95,522)	(95,522)	
9,4	CD-AN	(82,175)	(64,493)	(17,682)		(17,682)	(17,682)	(17,682)	(12,428)	(12,428)	(5,254)	(5,254)	
	GD-ID	(63,977)	(63,977)	(63,977)		(63,977)	(63,977)	(63,977)			(63,977)	(63,977)	
	GD-WA	(153,997)	(153,997)	(153,997)		(153,997)	(153,997)	(153,997)	(153,997)				
	GD-OR	(78,872)	(78,872)	(78,872)		(78,872)	(78,872)	(78,872)					
<b>Total General Plant - 303000</b>		<b>(1,989,808)</b>	<b>(1,213,403)</b>	<b>(557,137)</b>	<b>(219,268)</b>	<b>(557,137)</b>	<b>(557,137)</b>	<b>(557,137)</b>	<b>(238,387)</b>	<b>(238,387)</b>	<b>(63,977)</b>	<b>(100,776)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	(39,611,772)	(28,253,492)	(7,905,718)	(3,452,562)	(7,905,718)	(7,905,718)	(7,905,718)	(5,556,692)	(5,556,692)	(2,349,026)	(2,349,026)	
9,4	CD-AN	(30,020)	(23,561)	(6,459)		(6,459)	(6,459)	(6,459)	(4,540)	(4,540)	(1,919)	(1,919)	
9	CD-ID	(43,659)	(34,265)	(9,394)		(9,394)	(9,394)	(9,394)			(9,394)	(9,394)	
	ED-AN	(1,043,091)	(1,043,091)										
	ED-ID	(20,359)	(20,359)										
	ED-WA	(2,691,638)	(2,691,638)										
8,4	GD-AA	(987,315)	(987,315)	(687,507)	(299,808)	(687,507)	(687,507)	(687,507)	(483,228)	(483,228)	(204,279)	(204,279)	
4	GD-AN	0	0	0	0	0	0	0	0	0	0	0	
	GD-OR	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(44,427,854)</b>	<b>(32,066,406)</b>	<b>(8,609,078)</b>	<b>(3,752,370)</b>	<b>(8,609,078)</b>	<b>(8,609,078)</b>	<b>(8,609,078)</b>	<b>(6,044,460)</b>	<b>(6,044,460)</b>	<b>(9,394)</b>	<b>(2,555,224)</b>	
<b>Gas Underground Storage</b>													
1	GD-AN	(240,200)	(240,200)	(240,200)		(240,200)	(240,200)	(240,200)	(169,413)	(169,413)	(70,787)	(70,787)	
<b>Total Gas Underground Storage</b>		<b>(240,200)</b>	<b>(240,200)</b>	<b>(240,200)</b>	<b>(240,200)</b>	<b>(240,200)</b>	<b>(240,200)</b>	<b>(240,200)</b>	<b>(169,413)</b>	<b>(169,413)</b>	<b>(70,787)</b>	<b>(70,787)</b>	
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	(250,841)	(178,915)	(50,063)	(21,863)	(50,063)	(50,063)	(50,063)	(35,188)	(35,188)	(14,875)	(14,875)	
9	CD-ID	(4,537)	(3,561)	(976)		(976)	(976)	(976)			(976)	(976)	
9	CD-WA	(7,489)	(5,878)	(1,611)		(1,611)	(1,611)	(1,611)	(1,611)				
4	ED-AN	(91,720)	(91,720)										
	ED-WA	(96,844)	(96,844)										
	GD-WA	(1,319)	(1,319)	(1,319)		(1,319)	(1,319)	(1,319)	(1,319)				
	GD-OR	0	0	0	0	0	0	0	0	0	0	0	
<b>Total General Plant - 390200, 396200</b>		<b>(452,750)</b>	<b>(376,918)</b>	<b>(53,969)</b>	<b>(21,863)</b>	<b>(53,969)</b>	<b>(53,969)</b>	<b>(53,969)</b>	<b>(2,930)</b>	<b>(2,930)</b>	<b>(976)</b>	<b>(14,875)</b>	
<b>Total Accumulated Amortization</b>		<b>(58,235,498)</b>	<b>(44,781,613)</b>	<b>(9,460,384)</b>	<b>(3,993,501)</b>	<b>(9,460,384)</b>	<b>(9,460,384)</b>	<b>(9,460,384)</b>	<b>(6,487,448)</b>	<b>(6,487,448)</b>	<b>(74,347)</b>	<b>(2,741,662)</b>	

Allocation Ratios:  
Service -

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Idaho

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAAMT-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		
7	Elec/Gas North/Oregon 4-Factor	71.326%
8	Gas North/Oregon 4-Factor	0.000%
9	Elec/Gas North 4-Factor	78.482%

AVISTA UTILITIES

19.958%	8.716%	1	System Contract Demand	70.530%	29.470%
69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
21.518%	0.000%				

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

AVISTA UTILITIES  
 Gas-North 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	Total
<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	19,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	492,665	0	0	492,665	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	7,275,119	7,275,119	0	0	0	0	0	0	0
9	CD-WA / ID / AN	699,092	343,147	234,640	1,276,879	191,964	94,078	64,329	350,071	0	889,016	889,016
	<b>TOTAL ACCOUNT</b>	<b>712,703</b>	<b>705,426</b>	<b>7,532,533</b>	<b>8,950,662</b>	<b>684,329</b>	<b>94,078</b>	<b>2,100,008</b>	<b>2,878,415</b>	<b>848,544</b>	<b>889,016</b>	<b>1,737,560</b>
<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	1,052,423	2,167,214	4,513,191	7,732,828	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	2,237,538	0	0	2,237,538	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	3,605,521	0	3,605,521
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	69,647,352	69,647,352	0	0	0	0	0	0	0
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	8,510,870	8,510,870
	<b>TOTAL ACCOUNT</b>	<b>6,612,951</b>	<b>7,390,641</b>	<b>82,198,115</b>	<b>96,201,707</b>	<b>3,762,020</b>	<b>1,432,062</b>	<b>21,691,882</b>	<b>26,885,964</b>	<b>3,605,521</b>	<b>8,510,870</b>	<b>12,116,391</b>
<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,019,571	7,935	5,814,319	8,841,825	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
99	GD-OR / AS	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
7	CD-AA	0	0	43,580,150	43,580,150	0	0	431,856	431,856	0	188,324	188,324
9	CD-WA / ID / AN	42,544	66,785	78,294	187,623	11,664	18,310	21,465	51,439	0	5,325,472	5,325,472
	<b>TOTAL ACCOUNT</b>	<b>3,062,115</b>	<b>74,720</b>	<b>49,472,763</b>	<b>52,609,598</b>	<b>11,664</b>	<b>18,310</b>	<b>12,654,299</b>	<b>12,684,273</b>	<b>0</b>	<b>5,513,796</b>	<b>5,513,796</b>
<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	17,487,789	6,704,200	12,325,162	36,517,151	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
99	GD-OR / AS	0	0	0	0	0	0	0	0	3,867,343	0	3,867,343
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	422,486	422,486	0	0	0	0	0	0	0
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	51,628	51,628
	<b>TOTAL ACCOUNT</b>	<b>19,314,479</b>	<b>7,564,279</b>	<b>14,668,454</b>	<b>41,547,212</b>	<b>7,533,388</b>	<b>2,537,819</b>	<b>2,227,298</b>	<b>12,298,505</b>	<b>3,867,343</b>	<b>51,628</b>	<b>3,918,971</b>



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AVISTA UTILITIES  
Gas-North Copy

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

Report ID:  
C-GPL-12A

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****																		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total																
393000	Stores Equipment																									
99	ED-WA / ID / AN	10,739	14,745	375,022	400,506	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	86,054	0	0	86,054	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	57,227	0	0	57,227	0	0	0	0	0	0	0	0	0	0	57,227
8	GD-AA	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	105,505	124,333	2,792,328	3,022,166	28,925	34,087	765,548	828,560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,244	139,078	3,167,350	3,422,672	114,979	34,087	765,548	914,614	0	0	57,227	0	0	57,227	0	0	0	0	0	0	0	0	0	0	57,227
394000	Tools, Shop, & Garage Equipment																									
99	ED-WA / ID / AN	885,922	269,039	2,509,915	3,664,876	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	1,937,383	351,048	354,948	2,643,379	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	958,668	0	0	958,668	0	0	0	0	0	0	0	0	0	0	958,668
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	900,850
7	CD-AA	0	0	8,720,518	8,720,518	0	0	2,065,790	2,065,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	900,850
9	CD-WA / ID / AN	17,246	762,915	175,132	955,293	4,728	209,162	48,014	261,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,065,643
	TOTAL ACCOUNT	903,168	1,031,954	11,405,565	13,340,687	1,942,111	560,210	4,908,873	7,411,194	0	0	958,668	0	0	958,668	0	0	0	0	0	0	0	0	0	0	2,925,161
394100	Electric Charging Stations																									
99	ED-WA / ID / AN	0	0	51,131	51,131	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	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	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	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0
	TOTAL ACCOUNT	0	0	51,131	51,131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
395000	Laboratory Equipment																									
99	ED-WA / ID / AN	213,787	30,647	340,865	585,299	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	15,240	4,970	120,039	140,249	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	0	0	0	45,933
8	GD-AA	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	1,795	573	28,144	30,512	492	157	7,716	8,365	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	215,582	31,220	622,689	869,491	15,732	5,127	350,364	371,223	0	0	45,933	0	0	45,933	0	0	0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES  
 Gas-North Copy

Report ID:  
**C-GPL-12A**

Ref/Basis	Account Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
		Direct-WA	Direct-ID	Allocated	Direct-WA	Direct-ID	Allocated	Direct-OR	Allocated	Total
	<b>396XXX Power Operated Equipment</b>									
99	ED-WA / ID / AN	15,034,234	9,895,580	7,979,308	32,909,122	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	2,843,818	830,494	0	0	4,636,879
99	GD-OR / AS	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	376,943	376,943	0	0	0	0	0
9	CD-WA / ID / AN	254,350	311,589	621,630	1,187,569	69,733	85,426	105,474	170,427	325,586
	<b>TOTAL ACCOUNT</b>	<b>15,288,584</b>	<b>10,207,169</b>	<b>8,977,881</b>	<b>34,473,634</b>	<b>2,913,551</b>	<b>1,047,993</b>	<b>1,106,395</b>	<b>43,834</b>	<b>5,067,939</b>
	<b>397XXX Communication Equipment</b>									
99	ED-WA / ID / AN	12,209,647	5,867,114	44,386,131	62,462,892	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	691,576	519,608	0	0	1,211,184
99	GD-OR / AS	0	0	0	0	0	0	0	1,225,996	1,225,996
8	GD-AA	0	0	0	0	0	0	691,418	0	691,418
7	CD-AA	0	0	26,402,940	26,402,940	0	0	7,387,907	0	7,387,907
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	2,594,817
	<b>TOTAL ACCOUNT</b>	<b>13,245,869</b>	<b>9,017,927</b>	<b>76,066,600</b>	<b>98,330,396</b>	<b>975,668</b>	<b>1,383,439</b>	<b>9,526,219</b>	<b>1,225,996</b>	<b>11,865,326</b>
	<b>398000 Miscellaneous Equipment</b>									
99	ED-WA / ID / AN	0	1,245	100,436	101,681	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	2,367	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	296,772	296,772	0	0	83,041	0	83,041
9	CD-WA / ID / AN	3,913	0	3,918	7,831	1,073	0	1,074	0	2,147
	<b>TOTAL ACCOUNT</b>	<b>3,913</b>	<b>1,245</b>	<b>401,126</b>	<b>406,284</b>	<b>1,073</b>	<b>0</b>	<b>84,115</b>	<b>2,367</b>	<b>85,188</b>
	<b>TOTAL GENERAL PLANT</b>	<b>461,980,738</b>	<b>59,475,608</b>	<b>36,163,659</b>	<b>254,564,207</b>	<b>17,954,515</b>	<b>7,113,125</b>	<b>55,415,001</b>	<b>10,655,433</b>	<b>80,482,641</b>

**ALLOCATION RATIOS:**

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

100-35

AVISTA UTILITIES  
Gas-North Copy

Report ID:  
**C-IPL-12A**  
For Twelve Months Ended December 31, 2016  
Average of Monthly Averages Basis

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
99		GD-WA / ID / AN	0	0	0	1,802,199	1,022,594	779,605	0	1,802,199	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	785,723	0	0	0	0	785,723	0	0	0	785,723	0	0
8		GD-AA	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	782,997	0	0	782,997	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
		TOTAL ACCOUNT	191,158	0	16,865,543	17,056,701	1,022,594	779,605	1,834,670	3,636,869	785,723	782,997	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
99		GD-WA / ID / AN	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
8		GD-AA	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	475,358	0	0	475,358	0	0
9		CD-WA / ID / AN	0	75,095	38,296	113,391	0	0	11,951,311	11,951,311	0	5,219,342	0	0	5,219,342	0	0
		TOTAL ACCOUNT	4,635,694	98,619	45,980,273	50,714,586	4,635,694	20,588	13,051,881	13,072,469	0	5,694,700	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
99		GD-WA / ID / AN	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
8		GD-AA	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	526,400	0	0	526,400	0	0
8		CD-WA / ID / AN	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	526,400	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
99		GD-WA / ID / AN	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
8		GD-AA	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	8,317,975	0	0	8,317,975	0	0
8		CD-WA / ID / AN	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	8,317,975	8,317,975				
		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	15,322,072	16,107,795				

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Defered 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)
	<b>Total</b>	<b>(68,003,596)</b>	<b>(48,550,940)</b>	<b>(13,582,329)</b>	<b>(5,870,327)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
**C-WKC-12A**

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****			***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Washington	Idaho	Washington	Idaho	
									Oregon
	<b>Total</b>								
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	
	<b>TOTAL</b>	81,144,457	37,698,991	121,644,220	65,480,278	31,480,775	15,664,179	6,218,216	2,800,772

ALLOCATION RATIOS:

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



1.01-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjstment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	3
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	(325) ✓
42	Net Plant After DFIT	(325)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (325)

*Jma*

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

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
<b>ACCELERATED TAX DEPRECIATION</b>					
Gas North	Intangible	4	(421,028)	(295,928)	(125,100)
	UG Storage	1	(5,506,458)	(3,883,705)	(1,622,753)
	Distribution	12	(85,136,082)	(57,301,691)	(27,834,391)
	General (Direct)	13	(3,623,302)	(2,573,486)	(1,049,816)
General/Intangible	CD AA	4	(13,133,167)	(9,230,909)	(3,902,258)
General/Intangible	CD AN	12	(140,391)	(94,492)	(45,900)
Total Plant DFIT			<u>(107,960,429)</u>	<u>(73,380,212)</u>	<u>(34,580,217)</u>
AFUDC - CWIP Intangibles		4	(308,777)	(217,030)	(91,747)
FMB & MTN Redeemed		12	(867,598)	(583,946)	(283,653)
Total Other Deferred FIT			<u>(1,176,375)</u>	<u>(800,976)</u>	<u>(375,400)</u>
Total Deferred FIT		<b>J</b>	<u>(109,136,804)</u>	<u>(74,181,188)</u>	<u>(34,955,617)</u>
Amount at 12/31/2016 AMA			(109,136,798) ✓	(73,856,318) L ✓	(35,280,480)
Adjustment			(6) (324,870) ✓		324,863

Allocation Notes:

System Contract Demand	1	100.000%	70.530%	29.470%
Jurisdictional four-factor	4	100.000%	70.287%	29.713%
Net gas plant - AMA	12	100.000%	67.306%	32.694%
Net gas general plant - AMA	13	100.000%	71.026%	28.974%

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

(1) Source: Results of Operations (G-PLT-12A)



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

Accumulated Deferred FIT Assignment to functions

	<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I (295,928)	(295,928)			
UG Storage	U (3,883,705)	0	(3,883,705)	0	0
Distribution	D (57,301,691)	0	0	(57,301,691)	0
General Utility	O (2,573,486)	0	0	0	(2,573,486)
ADFIT-COMMON ALL	O (9,230,909)	(2,732,242)	0	0	(6,498,667)
ADFIT-COMMON ALL WWVP	O (94,492)	(27,968)	0	0	(66,523)
Total Accelerated Tax Depr	(73,380,212)	(3,056,139)	(3,883,705)	(57,301,691)	(9,138,677)
FMB/MTN Elec	Allocate by Plant				
AFUDC CWIP Intangibles	I (583,946)	(2,098)	(31,379)	(456,071)	(94,399)
Total Other Deferred FIT	(800,976)	(217,030)	(31,379)	(456,071)	(94,399)
Total Deferred FIT	L (74,181,188)	(3,275,267)	(3,915,084)	(57,757,762)	(9,233,076)
<b>Total ROO Deferred FIT 12/31/2016 AMA</b>					
<b>ADJUSTMENT</b>	(74,181,188)	(3,275,267)	(3,915,084)	(57,757,762)	(9,233,076)
Total Plant	500,000,196	1,796,153	26,867,675	390,508,067	80,828,301
		0.3592300%	5.3735300%	78.1015800%	16.1656500%

1.01-03

10-2-14-17

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,671	3,636,870	1,022,594	1,289,535	2,312,129	779,605	545,136	1,324,741
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	33,303,836	33,324,424	0	23,408,267	23,408,267	20,588	9,895,569	9,916,157
		<b>TOTAL INTANGIBLE PLANT</b>	<b>1,822,787</b>	<b>35,138,507</b>	<b>36,961,294</b>	<b>1,022,594</b>	<b>24,697,802</b>	<b>25,720,396</b>	<b>800,193</b>	<b>10,440,705</b>	<b>11,240,898</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,104,505	1,104,505	0	777,458	777,458	0	327,047	327,047
1	351XXX	Structures & Improvements	0	1,926,301	1,926,301	0	1,358,620	1,358,620	0	567,681	567,681
1	352XXX	Wells	0	18,817,085	18,817,085	0	13,271,690	13,271,690	0	5,545,395	5,545,395
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,049,814	12,049,814	0	8,498,734	8,498,734	0	3,551,080	3,551,080
1	355000	Measuring & Regulating Equipment	0	720,570	720,570	0	508,218	508,218	0	212,352	212,352
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,029,698	2,029,698	0	1,431,546	1,431,546	0	598,152	598,152
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>38,096,163</b>	<b>38,096,163</b>	<b>0</b>	<b>26,867,675</b>	<b>26,867,675</b>	<b>0</b>	<b>11,228,488</b>	<b>11,228,488</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	922,113	0	922,113	557,491	0	557,491	364,622	0	364,622
6	376000	Mains	292,504,145	2,512,521	295,016,666	191,081,462	1,715,248	192,796,710	101,422,683	797,273	102,219,956
6	378000	Measuring & Reg Station Equip-General	5,586,859	127,101	5,713,960	3,383,475	86,769	3,470,244	2,203,384	40,332	2,243,716
6	379000	Measuring & Reg Station Equip-City Gate	6,737,000	0	6,737,000	2,318,264	0	2,318,264	4,418,736	0	4,418,736
6	380000	Services	202,013,532	0	202,013,532	136,965,858	0	136,965,858	65,047,674	0	65,047,674
6	381000	Meters	74,956,859	0	74,956,859	51,607,604	0	51,607,604	23,349,255	0	23,349,255
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,374,703	0	3,374,703	2,604,708	0	2,604,708	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>586,370,204</b>	<b>2,639,622</b>	<b>589,009,826</b>	<b>388,706,050</b>	<b>1,802,017</b>	<b>390,508,067</b>	<b>197,664,154</b>	<b>837,605</b>	<b>198,501,759</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	778,407	2,100,008	2,878,415	684,329	1,476,033	2,160,362	94,078	623,975	718,053
4	390XXX	Structures & Improvements	5,194,081	21,691,882	26,885,963	3,762,019	15,246,573	19,008,592	1,432,062	6,445,309	7,877,371
4	391XXX	Office Furniture & Equipment	29,974	12,654,299	12,684,273	11,664	8,894,327	8,905,991	18,310	3,759,972	3,778,282
4	392XXX	Transportation Equipment	10,071,207	2,227,298	12,298,505	7,533,388	1,565,501	9,098,889	2,537,819	661,797	3,199,616
4	393000	Stores Equipment	149,066	765,548	914,614	114,979	538,081	653,060	34,087	227,467	261,554
4	394000	Tools, Shop & Garage Equipment	2,502,321	4,908,873	7,411,194	1,942,111	3,450,300	5,392,411	560,210	1,458,573	2,018,783
4	395000	Laboratory Equipment	20,859	350,365	371,224	15,732	246,261	261,993	5,127	104,104	109,231
4	396XXX	Power Operated Equipment	3,961,543	1,106,395	5,067,938	2,913,551	777,652	3,691,203	1,047,992	328,743	1,376,735
4	397XXX	Communications Equipment	2,359,107	9,526,220	11,885,327	975,668	6,695,694	7,671,362	1,383,439	2,830,526	4,213,965
4	398000	Miscellaneous Equipment	1,073	84,115	85,188	1,073	59,122	60,195	0	24,993	24,993
		<b>TOTAL GENERAL PLANT</b>	<b>25,067,638</b>	<b>55,415,003</b>	<b>80,482,641</b>	<b>17,954,514</b>	<b>38,949,544</b>	<b>56,904,058</b>	<b>7,113,124</b>	<b>16,465,459</b>	<b>23,578,583</b>

1.01-04

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

AVISTA UTILITIES

Report ID:  
**G-PL T-12A**

Ref/Basis	Account	Description	Direct	Alllocated	Total	Direct	Alllocated	Total	Direct	Alllocated	Total
TOTAL PLANT IN SERVICE			613,260,629	131,289,295	744,549,924	407,683,158	92,317,038	500,000,196	205,577,471	38,972,257	244,549,728
ACCUMULATED DEPRECIATION			0	(14,388,293)	(14,388,293)	0	(10,148,063)	(10,148,063)	0	(4,240,230)	(4,240,230)
G-ADEP		Underground Storage	(193,931,191)	(1,606,868)	(195,538,059)	(128,001,136)	(1,096,977)	(129,098,113)	(65,930,055)	(509,891)	(66,439,946)
G-ADEP		Distribution Plant	(8,699,418)	(15,598,405)	(24,297,823)	(6,034,969)	(10,963,651)	(16,998,620)	(2,664,449)	(4,634,754)	(7,299,203)
G-ADEP		General Plant	(202,630,609)	(31,593,566)	(234,224,175)	(134,036,105)	(22,208,691)	(156,244,796)	(68,594,504)	(9,384,875)	(77,979,379)
TOTAL ACCUMULATED DEPRECIATION			(202,630,609)	(31,593,566)	(234,224,175)	(134,036,105)	(22,208,691)	(156,244,796)	(68,594,504)	(9,384,875)	(77,979,379)
ACCUMULATED AMORTIZATION			(217,974)	(339,163)	(557,137)	(153,997)	(238,387)	(392,384)	(63,977)	(100,776)	(164,753)
G-AAMT		General Plant - 303000	(9,394)	(8,599,684)	(8,609,078)	0	(6,044,460)	(6,044,460)	(9,394)	(2,555,224)	(2,564,618)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(240,200)	(240,200)	0	(169,413)	(169,413)	0	(70,787)	(70,787)
G-AAMT		Underground Storage	(3,906)	(50,063)	(53,969)	(2,930)	(35,188)	(38,118)	(976)	(14,875)	(15,851)
G-AAMT		General Plant - 390200, 396200	(231,274)	(9,229,110)	(9,460,384)	(156,927)	(6,487,448)	(6,644,375)	(74,347)	(2,741,662)	(2,816,009)
TOTAL ACCUMULATED AMORTIZATION			(231,274)	(9,229,110)	(9,460,384)	(156,927)	(6,487,448)	(6,644,375)	(74,347)	(2,741,662)	(2,816,009)
TOTAL ACCUMULATED DEPR/AMORT			(202,861,883)	(40,822,676)	(243,684,559)	(134,193,032)	(28,696,139)	(162,889,171)	(68,668,851)	(12,126,537)	(80,795,388)
NET GAS UTILITY PLANT before DFIT			410,398,746	90,466,619	500,865,365	273,490,126	63,620,899	337,111,025	136,908,620	26,845,720	163,754,340
ACCUMULATED DFIT			0	(94,686,870)	(94,686,870)	0	(63,729,945)	(63,729,945)	0	(30,956,925)	(30,956,925)
12	282900	ADFIT - Gas Plant In Service	0	(13,273,552)	(13,273,552)	0	(9,325,397)	(9,325,397)	0	(3,948,155)	(3,948,155)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(308,777)	(308,777)	0	(217,030)	(217,030)	0	(91,747)	(91,747)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(867,599)	(867,599)	0	(583,946)	(583,946)	0	(283,653)	(283,653)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(109,136,798)	(109,136,798)	0	(73,856,318)	(73,856,318)	0	(35,280,480)	(35,280,480)
TOTAL ACCUMULATED DFIT			0	(94,686,870)	(94,686,870)	0	(63,729,945)	(63,729,945)	0	(30,956,925)	(30,956,925)
NET GAS UTILITY PLANT			410,398,746	(18,670,179)	391,728,567	273,490,126	(10,235,419)	263,254,707	136,908,620	(8,434,760)	128,473,860

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Terms Purchased	100.000%	68.268%	31.732%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.306%	32.694%

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	System		WA		ID	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
(From PLT)						
302000 Franchises & Consents						
303000 Misc Intangible Plant- (C-IPL)	1,802,199	1,834,671	1,022,594	1,289,535	779,605	545,136
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	20,588	33,303,836	-	23,408,267	20,588	9,895,569
303110 Misc Intangible Plant-PC Software (C-IPL)						
TOTAL INTANGIBLE PLANT	1,822,787	35,138,507	1,022,594	24,697,802	800,193	10,440,705
UG Storage						
Distribution						
General Plant	586,370,204	38,096,163	-	26,867,675	197,664,154	11,228,488
	25,067,638	2,639,622	388,706,050	1,802,017	7,113,124	837,605
		55,415,003	17,954,514	38,949,544		16,465,459
TOTAL Plant	613,260,629	131,289,295	407,683,158	92,317,038	205,577,471	38,972,257
		744,549,924		500,000,196		244,549,728

(From IPL - Gas North Data)

303000 CD AA	-	1,792,915	-	1,260,186	-	532,729	532,729
CD AN	-	41,755	-	29,348	-	12,407	12,407
303100 CD AA	-	11,951,311	-	8,400,218	-	3,551,093	3,551,093
CD AN	-	10,499	-	-	-	10,499	10,499
303110 CD AA	-	1,205,356	-	847,209	-	358,147	358,147
CD AN	-	-	-	-	-	-	-
303115 CD AA	-	19,046,597	-	13,387,282	-	5,659,315	5,659,315
CD AN	-	-	-	-	-	-	-
	-	34,048,433	-	23,924,243	-	10,124,190	10,124,190

Allocation Factors

4	303000	29.713%
4	303100	29.713%
4	303110	29.713%
4	303115	29.713%

2-14-17

1.01-06

1.01-07

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

		Total System	Electric	Gas - North	Gas - South
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>	<u>(520,143,207)</u>	<u>(107,960,429)</u>	<u>(55,045,215)</u>

A

**Average of Monthly Averages**

CDA Lake CDR Fund	283324 ED AN	<b>B</b>	0	0		
CDA Lake IPA Fund	283325 ED AN	<b>C</b>	0	0		
CDA Lake Settlement	283382 ED AN	<b>D</b>	(11,616,517) ✓	(11,616,517) ✓		
CDA Lake Settlement - Costs	283333 ED AN	<b>E</b>	386,765 ✓	386,765 ✓		
Colstrip PCB	283200 ED AN	<b>F</b>	(102,294) ✓	(102,294) ✓		
AFUDC - CWIP Intangibles	283750 CD AA	<b>G</b>	(1,547,134) ✓	(1,103,509) ✓	(308,777)	(134,848)
FMB & MTN Redeemed	283850 CD AA	<b>H</b>	(4,347,121) ✓	(3,100,627) ✓	(867,598)	(378,895)
Total Other Deferred FIT			<u>(17,226,301)</u>	<u>(15,536,182)</u>	<u>(1,176,375)</u>	<u>(513,743)</u>
Total Deferred FIT			<u>(700,375,151)</u>	<u>(535,679,389)</u>	<u>(109,136,804)</u>	<u>(55,558,958)</u>

I ✓                      J ✓

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

CD AA - 7	100.000%	71.326%	19.958%	8.716%
CD AN - 9	100.000%	78.482%	21.518%	0.000%

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1.01-08

AVISTA UTILITIES  
Accumulated Deferrals  
Associated with Accelerated Depreciation

Per GL:	282900		283000		282900		282900		282900		TOTAL
	CD	AA	CD	AA	CD	AN	ED	AN	GD	OR	
Accounting Period											
201512	(66,860,311)		(66,860,311)		(625,431)	(625,431)	(443,772,674)	(87,666,131)	(47,945,819)	(646,870,365)	
201601	(66,815,814)		(66,815,814)		(629,932)	(629,932)	(448,677,375)	(88,911,701)	(48,101,444)	(653,136,265)	
201602	(66,771,317)		(66,771,317)		(634,433)	(634,433)	(453,582,076)	(90,157,271)	(48,257,059)	(659,402,165)	
201603	(66,726,820)		(66,726,820)		(638,934)	(638,934)	(458,486,777)	(91,402,841)	(48,412,694)	(665,668,065)	
201604	(66,682,323)		(66,682,323)		(643,435)	(643,435)	(463,391,478)	(92,648,411)	(48,568,319)	(671,933,965)	
201605	(66,637,826)		(66,637,826)		(647,936)	(647,936)	(468,296,179)	(93,893,981)	(48,723,944)	(678,199,865)	
201606	(66,593,329)		(66,593,329)		(652,437)	(652,437)	(472,840,693)	(95,139,551)	(48,879,569)	(684,105,578)	
201607	(66,548,832)		(66,548,832)		(656,938)	(656,938)	(477,601,320)	(96,385,121)	(49,035,194)	(690,227,404)	
201608	(66,504,335)		(66,504,335)		(661,439)	(661,439)	(482,433,984)	(97,630,691)	(49,190,819)	(696,421,267)	
201609	(62,078,790)		(62,078,790)		(665,940)	(665,940)	(486,401,078)	(98,070,091)	(49,815,368)	(697,031,266)	
201610	(62,034,293)		(62,034,293)		(670,441)	(670,441)	(491,233,742)	(99,315,661)	(49,970,993)	(703,225,129)	
201611	(61,989,796)		(61,989,796)		(674,942)	(674,942)	(496,066,406)	(100,561,231)	(50,126,618)	(709,418,992)	
201612	(73,669,372)		(73,669,372)		(679,442)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)	
AMA	(65,804,026)		(65,804,026)		(652,437)	(652,437)	(472,695,782)	(94,730,191)	(49,266,415)	(683,148,851)	
EOP	(73,669,372)		(73,669,372)		(679,442)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)	

Adjustments:

Accounting Period	282900		283000		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	-	-	-	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900		283000		282900		282900		282900		TOTAL
	CD	AA	CD	AA	CD	AN	ED	AN	GD	OR	
201512	(66,860,311)		(66,860,311)		(625,431)	(625,431)	(443,772,674)	(86,626,430)	(48,985,520)	(646,870,365)	
201601	(66,815,814)		(66,815,814)		(629,932)	(629,932)	(448,677,375)	(88,911,701)	(48,101,444)	(653,136,265)	
201602	(66,771,317)		(66,771,317)		(634,433)	(634,433)	(453,582,076)	(90,157,271)	(48,257,069)	(659,402,165)	
201603	(66,726,820)		(66,726,820)		(638,934)	(638,934)	(458,486,777)	(91,402,841)	(48,412,694)	(665,668,065)	
201604	(66,682,323)		(66,682,323)		(643,435)	(643,435)	(463,391,478)	(92,648,411)	(48,568,319)	(671,933,965)	
201605	(66,637,826)		(66,637,826)		(647,936)	(647,936)	(468,296,179)	(93,893,981)	(48,723,944)	(678,199,865)	
201606	(66,593,329)		(66,593,329)		(652,437)	(652,437)	(472,840,693)	(95,139,551)	(48,879,569)	(684,105,578)	
201607	(66,548,832)		(66,548,832)		(656,938)	(656,938)	(477,601,320)	(96,385,121)	(49,035,194)	(690,227,404)	
201608	(66,504,335)		(66,504,335)		(661,439)	(661,439)	(482,433,984)	(97,630,691)	(49,190,819)	(696,421,267)	
201609	(62,078,790)		(62,078,790)		(665,940)	(665,940)	(486,401,078)	(98,070,091)	(49,815,368)	(697,031,266)	
201610	(62,034,293)		(62,034,293)		(670,441)	(670,441)	(491,233,742)	(99,315,661)	(49,970,993)	(703,225,129)	
201611	(61,989,796)		(61,989,796)		(674,942)	(674,942)	(496,066,406)	(100,561,231)	(50,126,618)	(709,418,992)	
201612	(73,669,372)		(73,669,372)		(679,442)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)	
AMA	(65,804,026)		(65,804,026)		(652,437)	(652,437)	(472,695,782)	(94,686,870)	(49,309,736)	(683,148,851)	
EOP	(73,669,372)		(73,669,372)		(679,442)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)	

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1-01-09

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>B</b>	<b>C</b>	<b>D</b>	<b>E</b>

*TC 2-14-17*

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	<u>(203,964)</u>	<u>(8,695,130)</u>	<u>(2,184,189)</u>
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	<u>(1,227,532)</u>	<u>(52,165,451)</u>	<u>(18,565,605)</u>
Average of monthly averages	(102,294) ✓	(4,347,121) ✓	(1,547,134) ✓
	<b>F</b>	<b>H</b>	<b>G</b>



1.01-11

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)
		<b>\$ 309,429.96</b>			

R 2-14-17

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
		<b>\$ 11,451.84</b>			

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.

Period	Period	BOOK (FEIC 102333)		TAX		TAX (on Power) (FEIC 102333)		BOOK (FEIC 283333)		FEIC 182333-ED-AN		FEIC 283332		ID Share of Amortization	ID Share of Amortized Asset	PF Ratio	Annual ID Amortization
		Legal Fees/Bus Proceeds	Book Amort (\$5 Year)	Book Amort	Book Amort	Tax Amort (15 Years)	Tax Amort	Tax Amort	Monthly	DFT	ADPIT	ADPIT NET	ADPIT				
December/08	200812	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
January/09	200901	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
February/09	200902	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
March/09	200903	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
April/09	200904	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
May/09	200905	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
June/09	200906	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
July/09	200907	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
August/09	200908	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
September/09	200909	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
October/09	200910	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
November/09	200911	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
December/09	200912	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
January/10	201001	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
February/10	201002	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
March/10	201003	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
April/10	201004	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
May/10	201005	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
June/10	201006	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
July/10	201007	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
August/10	201008	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
September/10	201009	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
October/10	201010	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
November/10	201011	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
December/10	201012	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
January/11	201101	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
February/11	201102	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
March/11	201103	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
April/11	201104	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
May/11	201105	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
June/11	201106	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
July/11	201107	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
August/11	201108	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
September/11	201109	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
October/11	201110	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
November/11	201111	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				
December/11	201112	2,333,385.49	320.04	1,274.42	-493.53	-493.53	-133.53	756.19	756.19	0.00	39,400,000.00	11,790,000.00	11,790,000.00				

1.01-13

TC 2-14-17

1.01-14

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)
		<b>\$ 85,549.99</b>		

*JP* 2-14-17

1.01-15

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)
		<b>\$ 509,428.13</b>			

1.01-16

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)
	\$ (2,184,188.76)
	\$ (2,184,188.76)
	\$ (2,184,189.00)
	\$ (2,184,189.00)
	\$ (0.00)
	\$ (0.00)
	\$ (0.00)
	\$ (0.00)

TC 21417



1.02-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits & Credits
	Adjustment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	2 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	2
26	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

*Jma*



1.02-02

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

Description	APL Reference	Normalized Balance	Rate Base Balance Per Results	Adjustment	UG-110877 Treatment
Customer Advances	10	(11,836)	(11,831) /	(5)	Test Year
Customer Deposits	11	(471,568)	(471,646) /	(22)	Test Year
<b>Sub-Total Deferred Debits and Credits</b>		<b>(483,504)</b>	<b>(483,477)</b>	<b>-27</b>	
Excess Nat Gas Line Ext	13		234,523 /		
Gas Stored	14		4,042,119 /		
Gas Inventory	15		5,074,110 /		
Working Capital	12		15,664,179 /		
DSM Programs			-		
<b>G-APL-12A Check total</b>			<b>24,531,454</b>		

Normalized Expense	Expense Results	Adjustment
-	-	-
2,311	✓	2,311
<b>2,311</b>		<b>2,311</b>

Exp Acct 905000  
 Cust Acctg 905000  
 Work paper Ref G-DDC-5  
 G-DDC-10

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Prep by: \_\_\_\_\_ 1st Review: JMA  
 Date: 2/21/2017 Mgr. Review: \_\_\_\_\_

11.02-03

**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	EDWA	EDID	Wash	Idaho	Customer	GDWA	GDID	Wash	Idaho	GDID	
	Advance Bal	252000	252000	252000	252000	Advance Bal	252000	252000	252000	252000	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)				
<b>TOTAL</b>	<b>(4,277,482)</b>	<b>(1,215,795)</b>	<b>(3,061,687)</b>			<b>(162,464)</b>	<b>(23,608)</b>	<b>(138,856)</b>				
Divide by 2	+2	+2	+2			+2	+2	+2				
Reg/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)				
<b>TOTAL</b>	<b>(25,831,863)</b>	<b>(7,107,962)</b>	<b>(18,723,902)</b>			<b>(974,784)</b>	<b>(141,648)</b>	<b>(833,136)</b>				
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	Wash	Idaho	Wash	Idaho
	252000	252000	252000	252000	252000	252000
Dec 2015	CDA	(227)				
Dec 2016		11,624				
<b>TOTAL</b>		<b>11,397</b>				
Divide by 2		+2				
Reg/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)				
<b>TOTAL</b>		<b>(2,351)</b>				
Divide by 12		+12				
Ave Monthly Average		(196)	See allocation of unassigned customer advances worksheet.			
		(170)	(79)	(43)	(32)	(16)

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec	Plant	Distribution		Percentage	Unassigned Advances Account 252000
		Plant	Percentage		
WWP Gas	WA	970,455,365	40.17%	(79)	
	ID	532,559,176	22.05%	(43)	
WPNG Gas	WA	390,508,067	16.17%	(32)	
	ID	198,501,759	8.22%	(16)	
TOTAL	OR	323,677,739	13.40%	(26)	
		2,415,702,106	100.0%	(196)	

**RECAP**

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

1.02-04 1.02

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-6

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)
		<b>10,139.20</b>	

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)
		<b>(127,165.00)</b>	

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)
		<b>0.00</b>	

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)
		<b>0.00</b>	

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
		<b>11,851.21</b>	

1.02-05

Adjustment No. 1.02

Workpaper Ref. G-DDC-10

**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>	✓
<b>TOTAL</b>		<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.

Prep by: JS1st Review: Jma

Date: 2/14/2017

Mgr. Review: Jma

1.02 - 06

**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)

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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 NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	8
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (8)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	(864)
47	TOTAL RATE BASE	\$ (864)

*Ima*

**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	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	1	ED AN		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	9,081,221.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ED ID		20,521.85	(279,452.65)	0.00	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
		GD AN		0.00	0.00	0.00	0.00%	0.00%	70.53%	29.47%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		GD ID		10,704.09	(732.29)	9,971.80	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,971.80	0.00	0.00
		GD OR		1,153,401.58	(78,906.48)	1,074,495.10	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	1,074,495.10
		GD WA		22,120.26	(1,513.29)	20,606.97	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	20,606.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	<b>Total</b>		<b>29,268,626.03</b>	<b>(2,002,324.46)</b>	<b>27,266,301.57</b>						<b>17,379,459.19</b>	<b>8,781,768.50</b>	<b>20,606.97</b>	<b>9,971.80</b>	<b>1,074,495.10</b>					
2	2	CD AA		(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)					
		CD ID		(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	0.00	(32,097.58)	0.00	0.00	0.00	0.00	0.00
		CD WA		(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	0.00	0.00	0.00	0.00	0.00
		ED AN		(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
		ED ID		1,738,049.89	(118,903.42)	1,619,146.47	0.00%	100.00%	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
		ED WA		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
		GD AA		0.00	0.00	0.00	0.00%	0.00%	46.53%	23.79%	29.68%	0.00	0.00	(2,301.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		GD ID		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	0.00	0.00	0.00	0.00
		GD WA		1,078,407.68	(73,776.00)	1,004,631.68	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,004,631.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2	<b>Total</b>		<b>(6,013,066.49)</b>	<b>411,365.74</b>	<b>(5,601,700.75)</b>						<b>(538,576.48)</b>	<b>(564,213.23)</b>	<b>(1,835,273.94)</b>	<b>(1,024,203.92)</b>	<b>(1,639,433.18)</b>					
4	4	CD AA		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					
		CD ID		(50,208.58)	3,434.87	(46,773.71)	53.58%	24.90%	15.12%	6.39%	0.00%	(25,061.52)	(11,647.90)	(7,073.89)	(2,990.41)	0.00	0.00	0.00	0.00	0.00	0.00
		CD WA		(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	0.00	0.00	0.00	0.00
		ED AN		(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	0.00	0.00	0.00	0.00	0.00
		ED ID		(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
		ED ID		2,481,050.41	(169,733.55)	2,311,316.86	0.00%	100.00%	0.00%	0.00%	0.00%	2,311,316.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ED MT		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	0.00	0.00	0.00	0.00	0.00
		ED WA		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	0.00	0.00	0.00	0.00	0.00
		GD AA		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	0.00	0.00	0.00	0.00	0.00
		GD AN		(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	(2,438,083.96)	(1,030,671.23)	0.00	0.00	0.00	0.00	0.00	0.00
		GD ID		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	0.00	0.00	0.00	0.00
		GD WA		1,986,300.19	(135,686.72)	1,850,613.47	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,850,413.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	<b>Total</b>		<b>152,055,711.82</b>	<b>(10,402,431.29)</b>	<b>141,653,280.53</b>						<b>67,318,022.68</b>	<b>30,341,344.93</b>	<b>21,057,068.60</b>	<b>9,459,839.07</b>	<b>13,477,005.25</b>					
20	20	ED ID		(4,804,834.18)	328,708.19	(4,476,125.99)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(4,476,125.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ED MT		(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	0.00	0.00	0.00	0.00
		ED OR		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	0.00	0.00	0.00	0.00	0.00
		ED WA		(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	0.00	0.00	0.00	0.00	0.00
		GD ID		(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	0.00	(1,414,489.43)	0.00	0.00	0.00	0.00	0.00
		GD OR		(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	0.00
		GD WA		(3,839,729.48)	262,663.47	(3,577,066.01)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	0.00	(3,577,066.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	20	<b>Total</b>		<b>(32,427,262.39)</b>	<b>2,218,413.01</b>	<b>(30,208,849.38)</b>						<b>(18,680,844.58)</b>	<b>(6,349,283.56)</b>	<b>(3,577,046.01)</b>	<b>(1,414,489.43)</b>	<b>(187,175.79)</b>					
	<b>Grand Total</b>			<b>142,884,008.97</b>	<b>(9,774,977.00)</b>	<b>133,109,031.97</b>						<b>65,478,060.81</b>	<b>32,209,606.65</b>	<b>15,665,355.62</b>	<b>7,031,117.51</b>	<b>12,724,891.38</b>					

Adjustment - to Properly state Effect of ITC on Nine Mile  
Adjusted Working Capital  
Working Capital Per ROO  
ADJUSTMENT

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 ED ID GD AN GD ID GD OR GD WA		28,382,374.60 (1,941,684.25) (299,974.50) 0.00 10,704.09 1,153,401.58 22,120.26 29,268,626.03	(1,941,684.25) 20,521.85 0.00 (732.29) (78,906.48) (1,513.29) <b>(2,002,324.46)</b>	26,440,680.35 (279,452.65) 0.00 9,971.80 1,074,495.10 20,606.97 27,266,301.57	100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	100.00% 100.00% 100.00%	14.00%	65.73% 100.00% 65.67% 100.00% 100.00%	34.27% 100.00% 34.33% 100.00% 100.00%	70.53% 100.00% 100.00%	29.47% 100.00%	100.00%
1 Total													
2	CD AA CD ID CD WA ED AN ED ID ED WA GD AA GD AN GD ID GD WA		(12,570,587.97) (89,341.74) (745,419.64) (26,215.90) 1,738,049.89 4,258,811.80 0.00 (3,733.72) 346,963.11 1,078,407.68 <b>(6,013,066.49)</b>	859,978.73 6,112.04 50,995.63 1,793.48 (118,903.42) (291,353.72) 0.00 255.43 (23,736.43) (73,776.00) <b>411,365.74</b>	(11,710,609.24) (83,229.70) (694,424.01) (24,422.42) 1,619,146.47 3,967,458.08 0.00 (3,478.29) 323,226.68 1,004,631.68 <b>(5,601,700.75)</b>	52.83% 61.43% 61.43% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	33.17% 38.57% 38.57% 100.00% 100.00% 70.32% 100.00% 100.00% 100.00% 100.00%	14.00%	65.67% 100.00% 100.00% 65.67% 100.00% 100.00%	34.33% 100.00% 100.00% 34.33% 100.00% 100.00%	66.16% 66.16% 100.00%	33.84% 33.84% 100.00%	100.00% 100.00% 100.00%
2 Total													
4	CD AA CD AN CD ID CD WA ED AN ED ID ED MT ED WA GD AA GD AN GD ID GD WA		149,060,406.96 (50,208.58) (8,257.38) (208,774.09) (11,434,405.85) 2,481,050.41 1,874.86 7,673,460.54 4,856,074.98 (3,723,486.23) 1,421,676.01 1,986,300.19 <b>152,055,711.82</b>	(10,197,516.57) 3,434.87 (7,692.48) 564.90 14,282.65 782,250.27 (169,733.55) (128.26) (524,956.58) (332,213.67) 254,731.04 (97,259.66) (135,886.72) <b>(10,402,431.29)</b>	138,862,890.39 (46,773.71) (7,692.48) (194,491.44) (10,652,155.58) 2,311,316.86 1,746.60 7,148,503.96 4,523,861.31 (3,488,755.19) 1,324,416.35 1,850,413.47 <b>141,653,280.53</b>	71.33% 78.48% 78.48% 78.48% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	19.96% 21.52% 21.52% 21.52% 100.00% 100.00% 69.63% 100.00% 100.00% 100.00%	8.72%	68.27% 68.27% 100.00% 68.27% 100.00%	31.73% 31.73% 100.00% 31.73% 100.00%	70.29% 70.29% 100.00%	29.71% 29.71% 100.00%	100.00% 100.00% 100.00%
4 Total													
20	ED ID ED MT ED OR ED WA GD ID GD OR GD WA		(4,804,834.18) (6,178,695.22) 311,390.72 (16,196,109.33) (1,518,363.69) (200,921.21) (3,639,729.48) <b>(32,427,262.39)</b>	328,708.19 422,696.73 (21,302.85) 1,108,007.80 103,874.26 13,745.42 262,663.47 <b>2,218,413.01</b>	(4,476,125.99) (5,755,998.49) 290,087.87 (15,088,101.53) (1,414,489.43) (187,175.79) (3,577,046.01) <b>(30,208,849.38)</b>	0.00% 100.00% 100.00% 0.00% 100.00% 100.00%	ED AN ED ID ED WA	65.73% 65.73% 65.73%	34.27% 34.27% 34.27%	100.00% 100.00% 100.00%	100.00% 100.00% 100.00%	100.00% 100.00% 100.00%	
20 Total													
Grand Total			142,884,008.97	(9,774,977.00)	133,109,031.97								

1.03-03

1.03-04

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

Line No.	Description	
1	<b>AVERAGE INVESTED CAPITAL</b>	
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	<b>Total Average Invested Capital</b>	<b>3,232,609,109.74</b>
10		
11	<b>AVERAGE OPERATING INVESTMENTS</b>	
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	<b>Total Average Operating Investment</b>	<b>2,738,231,125.43</b>
29		
30		
31	<b>Construction Work in Progress</b>	
32		
33	Electric and Gas Construction Work in Process	149,863,370.01
34	Preliminary Surveys	546,236.32
35	<b>Total Construction Work in Progress</b>	<b>150,409,606.33</b>
36		
37	<b>Non-Utility / Nonoperating Investments</b>	
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	<b>Total Non Operating Investment</b>	<b>201,084,369.12</b>
52		
53	<b>Total Average Investments</b>	<b>3,089,725,100.88</b>
54		
55	<b>Total Investor Supplied Capital</b>	<b>142,884,008.86</b>
56		
57		
58		
59		
60		
61	<b>I - ALLOCATION OF WORKING CAPITAL - OPERATING &amp; NON-OPERATING</b>	

1.03-05

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

<b>Line No.</b>	<b>Description</b>	
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	<u>2,939,315,494.55</u>
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	<u>\$2,738,231,125.43</u>
4		
5	Total Operating Working Capital	<u>\$133,109,032.06</u> ✗
6		
7	Total Non-Operating Working Capital	<u>\$9,774,976.80</u> ✓

1.03-06

ADJUSTMENT TO WORKING CAPITAL

	2015	2016	Average	Remove Nine Mile ITC Recorded in GL	Add Correct Nine Mile ITC
Dec					
Dec		(19,418,459)		(19,418,459)	19,418,459
Total		(19,418,459)		(19,418,459)	19,418,459
Average		(9,709,230)		(9,709,230)	9,709,230
Jan	2016	(16,439,305)		(16,439,305)	1,618,205
Feb	2016	(16,439,305)		(16,439,305)	3,236,410
Mar	2016	(16,439,305)		(16,439,305)	4,854,615
Apr	2016	(16,439,305)		(16,439,305)	6,472,820
May	2016	(16,439,305)		(16,439,305)	8,091,025
Jun	2016	(16,439,305)		(16,439,305)	9,709,230
Jul	2016	(16,439,305)		(16,439,305)	11,327,434
Aug	2016	(16,439,305)		(16,439,305)	12,945,639
Sep	2016	(16,439,305)		(16,439,305)	14,563,844
Oct	2016	(16,439,305)		(16,439,305)	16,182,049
Nov	2016	(16,439,305)		(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)



2.01-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number Workpaper Reference	2.01 G-EBO
<b>REVENUES</b>		
1	Total General Business	\$ (5,097) ✓
2	Total Transportation	(118) ✓
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,215) ✓</u>
<b>EXPENSES</b>		
<b>Production Expenses</b>		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
<b>Underground Storage</b>		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
<b>Distribution</b>		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,183) ✓
16	Total Distribution	<u>(5,183)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
<b>Administrative &amp; General</b>		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,183)</u>
26	OPERATING INCOME BEFORE FIT	<u>(32) ✓</u>
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	(11)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (21)</u>
<b>RATE BASE</b>		
<b>PLANT IN SERVICE</b>		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
<b>ACCUMULATED DEPRECIATION/AMORT</b>		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

*Jma*

2.01-02

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-EBO-1

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

		<u>Washington</u>	
<b>General Business Revenue</b>			
B&O Taxes Collected through Schedule 58		5,103,110	
B&O Taxes Collected through Schedule 58A		<u>(5,552)</u>	
Net B&O Taxes Collected through Schedule 58 and 58A	G-EBO-2 ✓	<u>5,097,558</u>	
<b>Other Revenue</b>			
B&O Taxes Collected through Schedule 58		117,671	
B&O Taxes Collected through Schedule 58A		<u>0</u>	
Net B&O Taxes Collected through Schedule 58 and 58A		<u>117,671</u>	
<b>Total B&amp;O Taxes Collected</b>			5,215,229 ✓
<b>Expense per Account 408.12</b>			
Adjustments to 408120	G-EBO-5	5,188,440	
Expense per Account 408.12		<u>0</u>	
		5,188,440	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2 ✓	<u>(5,552)</u>	
<b>Net B&amp;O Taxes Expensed</b>			<u>5,182,888</u> ✓
<b>Net Impact on NOI Before FIT</b>			<b>(32,341)</b>
<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. G-EBO-2



**AVISTA UTILITIES  
B & O TAX COLLECTED  
Twelve Months Ended December 31, 2016  
NATURAL GAS**

DESCRIPTION	CLASS		Schedule 158		Schedule 158A	Total
(1)						
<b>WASHINGTON</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	G-EBO-3	3,252,316	G-EBO-4	(4,421)	3,247,895
PGA Adj Commercial Lg Cust	16	G-EBO-3	(12,282)			(12,282)
Firm - Commercial	21	G-EBO-3	1,797,670	G-EBO-4	(1,132)	1,796,538
Interruptible - Commercial	22	G-EBO-3	35,068			35,068
Large Customer - PGA Industrial	17	G-EBO-3	0			0
Firm - Misc Industrial	31	G-EBO-3	30,339			30,339
Interruptible - Misc Industrial	41		0			0
Total General Business			5,103,110		(5,552)	<b>5,097,558</b>
<b>OTHER REVENUES</b>						
-Gas Transportation - Commercial	91	G-EBO-3	79,710			79,710
-Gas Transportation - Industrial	92	G-EBO-3	37,961			37,961
Total Other Revenues			117,671		0	<b>117,671</b>
<b>TOTAL</b>			5,220,781		(5,552)	5,215,229
(2) Reverse Interdepartmental	80	G-EBO-3	0		0	0

(1) Schedule 158A 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:   
Mgr. Review: 



2.01-04

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

Date: 2/14/2017

**Gas Revenue Meters Report by Location**  
 Rate Schedule Num:155

Jur	Ferc Acct	Revenue Class	Period	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	12 Month Total
WA	480000	01 RESIDENTIAL		579,826.04	480,337.63	377,178.77	287,714.81	164,387.17	135,922.59	114,301.63	102,046.15	114,156.36	160,239.92	260,381.32	465,823.83	3,252,316.22
	481200	16 LARGE CUSTOMER PGA-COMMERCIAL												(12,282.27)		-12,282.27
		21 FIRM COMMERCIAL		314,211.29	264,867.71	208,860.00	155,551.06	92,687.73	75,222.51	68,016.55	61,183.45	70,691.42	93,183.37	139,838.08	253,656.39	1,797,669.56
	481250	22 INTERRUPTIBLE COMMERCIA		7,049.34	3,664.10	3,244.73	2,968.41	2,120.12	1,914.33	1,700.90	1,429.54	1,742.00	2,198.01	3,067.63	3,968.40	35,067.51
	481300	17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00
		31 FIRM- INDUSTRIAL		5,802.09	4,763.81	3,966.99	2,181.68	1,281.05	1,003.54	936.83	878.31	957.33	1,385.14	2,141.06	5,041.57	30,338.40
	484000	80 INTERDEPARTMENT REVENUE														0.00
	489300	91 COMMERCIAL-TRANS OF GAS		9,525.10	10,238.99	8,555.93	8,113.95	5,677.30	5,206.42	4,516.40	4,277.19	4,151.53	4,733.47	6,808.53	7,905.53	79,710.34
		92 INDUSTRIAL-TRANS OF GAS FC		3,300.06	3,462.49	3,614.99	2,736.52	3,036.71	3,104.40	3,075.98	2,869.84	3,300.20	2,978.20	3,290.74	3,190.50	37,960.73
				919,713.92	767,054.73	605,421.41	469,266.43	269,170.08	222,373.79	192,548.29	172,684.58	194,998.84	264,718.11	403,245.09	739,586.22	5,220,781.49
				919,713.92	767,054.73	605,421.41	469,266.43	269,170.08	222,373.79	192,548.29	172,684.58	194,998.84	264,718.11	403,245.09	739,586.22	5,220,781.49

Adjustment No. \_\_\_\_\_

Worksheet Ref. G-EBO-4

2.01-05

**Gas Revenue Meters Report by Location**

Rate Schedule Num: 158A

		Revenue Amt													
		Period	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	12 Month Total
Jur	Ferc Acct Revenue Class														
WA	481200 21		(697.09)	(522.52)	(454.35)	(406.30)	(293.95)	(272.36)	(241.25)	(242.52)	(220.01)	(292.46)	(354.65)	(423.27)	(4,420.73) G-EBO-2
	489300 91		(139.36)	(142.04)	(122.28)	(119.14)	(72.54)	(62.86)	(56.36)	(52.85)	(52.46)	(59.28)	(112.01)	(140.49)	(1,131.67) G-EBO-2
Total			<b>(836.45)</b>	<b>(664.56)</b>	<b>(576.63)</b>	<b>(525.44)</b>	<b>(366.49)</b>	<b>(335.22)</b>	<b>(297.61)</b>	<b>(295.37)</b>	<b>(272.47)</b>	<b>(351.74)</b>	<b>(466.66)</b>	<b>(563.76)</b>	<b>(5,552.40)</b>

Prep by:   
Mgr. Review

Date: 2/14/2017



2.02-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-PT
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	375
16	Total Distribution	375
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	375
26	OPERATING INCOME BEFORE FIT	(375)
	FEDERAL INCOME TAX	
27	Current Accrual	(131)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (244)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*  
x

2.02-02

**PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS**

**ALLOCATION**

	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
<b>Actual Per Results</b>										
U/G Storage (1):										
408190	330,217 ✓					330,217	210,427 ✓	87,924 ✓	31,866	330,217
<b>Dist:</b>										
408170	2,120,858 ✓	1,470,048 ✓		2,956,009 ✓		6,546,915	2,120,858 ✓	1,470,048 ✓	2,956,009	6,546,915
<b>Actual Per Results</b>										
	2,451,075	1,470,048	-	2,956,009	-	6,877,132	2,331,285	1,557,972	2,987,875	6,877,132

U/G Storage Allocation

Washington 63.72%  
 Idaho 26.63%  
 Oregon 9.65%

	Washington	Idaho	Oregon	Total
<b>Current Period</b>				
<b>Expense</b>				
	2,826,001	1,470,048	2,956,009	7,252,058
U/G Storage:				
408190	330,217			330,217
<b>Dist:</b>				
408170	2,495,784 ✓	1,470,048 ✓	2,956,009 ✓	6,921,841
	2,826,001 ✓	1,470,048 ✓	2,956,009 ✓	7,252,058

	Washington	Idaho	Oregon	Total
<b>Adjustment</b>				
U/G Storage:				
408190	-	-	-	-
<b>Dist:</b>				
408170	374,926	-	-	374,926
	374,926	-	-	374,926

2.02-03

**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 2016  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

**AVISTA UTILITIES**

Report ID:  
**G-OTX-12A**

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
		TOTAL UNDERGROUND STORAGE TAX	0	298,351	298,351	0	210,427	210,427	0	87,924	87,924
99	408110	DISTRIBUTION State Excise Tax	5,497,280	0	5,497,280	5,497,280	0	5,497,280	0	0	0
99	408120	Municipal Occupation & License Tax	6,252,530	0	6,252,530	5,188,440	0	5,188,440	1,064,090	0	1,064,090
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,590,906	0	3,590,906	2,120,858	0	2,120,858	1,470,048	0	1,470,048
99	409100	State Income Tax	60,472	0	60,472	60,472	0	60,472	60,472	0	60,472
		TOTAL DISTRIBUTION TAX	15,401,188	0	15,401,188	12,806,578	0	12,806,578	2,594,610	0	2,594,610
		TOTAL TAXES OTHER THAN FIT	15,401,188	298,351	15,699,539	12,806,578	210,427	13,017,005	2,594,610	87,924	2,682,534

**ALLOCATION RATIOS**  
 G-ALL 1 System Contract Demand

100.000%

70.530%

29.470%

2.02-04

Accounting Period	(All)
ROO Info	(blank)

Ferc Acct	Ferc Acct Desc	Jurisdiction										Grand Total				
		Service		ED				GD								
		AN	ID	MT	OR	WA	ID	OR	WA	WA						
408150	TAXES OTHER THAN INC.-PROD PROP	3,686	1,241,751	8,447,611	2,611,176	3,192,562										15,496,785
408170	TAXES OTHER THAN INC.-DIST PROP		3,070,265			7,159,887										17,151,993
408180	TAXES OTHER THAN INC.-TRANS PRO		1,367,715	1,295,885	10,490	3,005,550										5,679,639
408190	TAXES OTHER THAN INC - STORAGE															330,217
Grand Total		3,686	5,679,731	9,743,496	2,621,666	13,357,999	1,470,048	2,956,009	2,826,001	2,956,009	2,826,001					38,658,635

2.02-05

**REVISID** | **REVISID**  
**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 2016	Estimate 2017	Less: 2% Escalation	Revised 2017
<b>SUMMARY:</b>				
<b>ELECTRIC:</b>				
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
<b>SUBTOTAL</b>	<b>31,310</b>	<b>34,234</b>	<b>(670)</b>	<b>33,564</b>
<b>GAS:</b>				
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	-	-		
<b>SUBTOTAL</b>	<b>7,481</b>	<b>8,143</b>	<b>(160)</b>	<b>7,983</b>
<b>TOTAL EST TAX</b>	<b>38,790</b>	<b>42,377</b>	<b>(830)</b>	<b>41,547</b>

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





2.03-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(590)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(590)
26	OPERATING INCOME BEFORE FIT	590
	FEDERAL INCOME TAX	
27	Current Accrual	207
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 384
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	4,315,574	✓ 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>
<b>GAS</b>			
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
		GD	727,363.35
Grand Total			4,129,957.16

C-UE-1 /  
C-UE-1 /  
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
		GD	175,055.98
Grand Total			1,088,036.64

C-UE-1 /  
C-UE-1 /  
C-UE-1

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	338,763	338,763	0	222,445	0	222,445	116,318	116,318
2	902000	Meter Reading Expenses	3,181,550	132,962	3,314,512	2,857,244	87,308	324,306	3,243,552	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	634,860	6,323,457	2,675,769	3,310,629
2	904000	Uncollectible Accounts	0	3,170,040	3,170,040	0	2,081,575	0	2,081,575	1,088,465	1,088,465
2	905000	Misc Customer Accounts	0	245,092	245,092	0	160,937	0	160,937	84,155	84,155
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>5,022,740</b>	<b>11,679,753</b>	<b>16,702,493</b>	<b>4,063,574</b>	<b>7,669,392</b>	<b>959,166</b>	<b>11,732,966</b>	<b>4,010,361</b>	<b>4,969,527</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXXX	Customer Assistance Expenses	23,462,976	245,413	23,708,389	17,122,842	161,148	6,340,134	17,283,990	84,265	6,424,399
2	909000	Advertising	33,551	926,968	960,519	33,551	608,684	0	642,235	318,284	318,284
2	910000	Misc Customer Service & Info Exp	0	236,301	236,301	0	155,165	0	155,165	81,136	81,136
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>23,496,527</b>	<b>1,408,682</b>	<b>24,905,209</b>	<b>17,156,393</b>	<b>924,997</b>	<b>6,340,134</b>	<b>18,081,390</b>	<b>483,685</b>	<b>6,823,819</b>
<b>SALES EXPENSES:</b>											
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	426,528	33,147,738	33,574,266	291,046	22,629,961	135,482	22,921,007	10,517,777	10,653,259
4	921000	Office Supplies & Expenses	132,141	4,245,617	4,377,758	132,141	2,898,483	0	3,030,624	1,347,134	1,347,134
4	922000	Admin Exp Transferred--Credit	0	(125,486)	(125,486)	0	(85,669)	0	(85,669)	(39,817)	(39,817)
4	923000	Outside Services Employed	100,886	7,528,790	7,629,676	82,365	5,139,905	18,521	5,222,270	2,388,885	2,407,406
4	924000	Property Insurance Premium	0	1,275,339	1,275,339	0	870,674	0	870,674	404,665	404,665
4	925XXXX	Injuries and Damages	526	3,363,539	3,364,065	369	2,296,288	157	2,296,657	1,067,251	1,067,408
4	926XXXX	Employee Pensions and Benefits	2,528	1,335,425	1,337,953	2,528	911,695	0	914,223	423,730	423,730
4	927000	Franchise Requirements	4,606	0	4,606	0	0	4,606	0	0	4,606
1	928000	Regulatory Commission Expenses	3,080,442	3,088,105	6,168,547	2,268,472	2,029,811	811,970	4,298,283	1,058,294	1,870,264
4	930000	Miscellaneous General Expenses	134,247	3,745,830	3,880,077	93,865	2,577,278	40,382	2,651,143	1,188,552	1,228,934
4	931000	Rents	9,474	1,061,886	1,071,360	5,274	724,950	4,200	730,224	336,936	341,136
4	935000	Maintenance of General Plant	1,084,742	10,343,594	11,428,336	656,911	7,061,572	427,831	7,718,483	3,282,022	3,709,853
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,976,120</b>	<b>69,010,377</b>	<b>73,986,497</b>	<b>3,532,971</b>	<b>47,034,948</b>	<b>1,443,149</b>	<b>50,567,919</b>	<b>21,975,429</b>	<b>23,418,578</b>

2.03-04

AVISTA UTILITIES

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

Report ID:  
**G-OPS-12A**

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
*****											
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	212,655	212,655	0	140,786	140,786	0	71,869	71,869
2	902000	Meter Reading Expenses	2,008,413	83,465	2,091,878	1,805,699	55,257	1,860,956	202,714	28,208	230,922
2	903XXX	Customer Records & Collection Expenses	1,023,220	4,890,788	5,914,008	693,309	3,237,897	3,931,206	329,911	1,652,891	1,982,802
2	904000	Uncollectible Accounts	0	1,989,960	1,989,960	0	1,317,433	1,317,433	0	672,527	672,527
2	905000	Misc Customer Accounts	0	153,855	153,855	0	101,858	101,858	0	51,997	51,997
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,031,633	7,330,723	10,362,356	2,499,008	4,853,231	7,352,239	532,625	2,477,492	3,010,117
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,164,525	131,106	8,295,631	6,954,267	86,797	7,041,064	1,210,258	44,309	1,254,567
2	909000	Advertising	1,138	689,789	690,927	100	456,668	456,768	1,038	233,121	234,159
2	910000	Misc Customer Service & Info Exp	0	148,335	148,335	0	98,204	98,204	0	50,131	50,131
TOTAL CUSTOMER SERVICE & INFO EXP			8,165,663	969,230	9,134,893	6,954,367	641,669	7,596,036	1,211,296	327,561	1,538,857
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

2.03-05



2.04-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	G-RE
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(3) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(3)
25	Total Gas Expense	(3)
26	OPERATING INCOME BEFORE FIT	3
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 2
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*



2.04-02

Adjustment No. 2.04

Workpaper Ref. G-RE-1

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

	<u>System</u>	<u>Washington</u>
Revised Expense: (1)		
WUTC	301,362	301,362 ✓
IPUC	115,773	
TOTAL REVISED EXP	<u>417,135</u>	<u>301,362</u> ✓
Less Accrual: (2)		
WUTC	304,371	304,371 ✗
IPUC	116,264	
TOTAL ACCRUAL	<u>420,636</u>	<u>304,371</u> ✓
Adjustment	<u>(3,500)</u>	<u>(3,009)</u> ✓

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page C-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

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

	<u>Total</u>	<u>WUTC FEES Washington</u>
<b>Gas Revenues: (1)</b>		
Sales to Ultimate Consumers:		
(480) Residential	134,731,498	94,232,728 ✓
(481) Commercial / Industrial	67,252,023	47,878,874 ✓
(484) Interdepartmental	274,594	244,681 ✓
(499) Unbilled	5,023,140	3,741,237 ✓
Total Sales to Ultimate Consumers	<u>207,281,255</u>	<u>146,097,520</u>
Other Operating Revenues:		
(488) Misc Service Revenues	20,715	10,659 ✓
(489) Revenue From Gas Transport	5,081,346	4,595,206 ✓
(493) Rent From Gas Property	2,536	2,536 ✓
Total Other Operating Revenues	<u>5,104,596</u>	<u>4,608,400</u>
<b>Total Gas Subject to Fees</b>	<u>212,385,851</u>	<u>150,705,920</u> ✓
<b>Fee Calculation</b>		
First \$50,000 @ .001 (Washington)		0.001000
Fee Rate (2)		0.002000
<b>REGULATORY FEES</b>	<u><u>417,135</u></u>	<u><u>301,362</u></u> ✓

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

- (1) Figures from Results report G-OPS-12A
- (2) Rate from 2014 Commission Fees letters/orders:  
WA, Order No. A 140166 dated 02/25/2016 ID assessment rate is .002481 ID,  
Order No. 33281 dated April 20, 2015.

Adjustment No. 2.04

Worksheet 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
GD 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, b4

Worksheet 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)
D													1,836,749
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)	(416,021)
D								409,354					409,354
242400 CD ID C	(68,008)	(68,008)	(68,008)	(68,008)	-	(49,002)	(49,002)	(49,002)	(49,002)	(49,002)	(49,002)	(49,002)	(615,049)
D					321,036						294,013		615,049
WA C	(113,183)	(113,183)	(113,183)	(105,925)	(111,369)	(111,369)	(111,369)	(111,369)	(111,369)	(111,369)	(111,369)	(111,369)	(1,336,426)
D				1,336,426									1,336,426
GD OR C	(50,950)	(50,950)	(40,555)	(47,485)	(46,890)	(43,916)	(46,890)	(46,890)	(46,890)	(46,890)	(46,890)	(46,890)	(562,683)
D			456,921			105,762							562,683
													(2,086,106)
													2,086,106

Prep by: *JS*  
Mgr. Review: *MA*

Date: 2/14/2017

Company: Statindt DL Journal Name: <A Service:GD

ID	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Sum
480000	(7,110,847)	(5,758,017)	(4,756,854)	(3,611,885)	(2,061,746)	(1,686,168)	(1,386,212)	(1,211,568)	(1,357,627)	(2,137,251)	(3,371,178)	(6,049,416)	(40,498,770)
481200	(3,139,486)	(2,579,613)	(2,061,516)	(1,501,900)	(948,270)	(820,751)	(729,638)	(756,521)	(732,118)	(932,024)	(1,414,798)	(2,498,943)	(18,215,577)
481250	(164,000)	(128,729)	(102,694)	(95,194)	(81,033)	(72,187)	(112,950)	(77,119)	(78,229)	(84,932)	(107,349)	(53,156)	(1,157,573)
481300	(5,907)	(4,634)	(3,613)	(3,044)	(1,460)	(1,038)	(980)	(803)	(958)	(1,238)	(2,368)	(3,871)	(29,913)
484000	(886)	(708)	(983)	(1,225)	(836)	(1,154)	(476)	(664)	(970)	(844)	(954)	(716)	(10,056)
488000	(41,886)	(52,014)	(42,400)	(47,503)	(42,261)	(37,577)	(35,300)	(36,250)	(36,937)	(43,536)	(32,225)	(38,251)	(486,140)
490000	529,724	764,859	61,484	1,229,471	237,905	199,148	75,139	(90,434)	(1,28,068)	(1,147,722)	(799,230)	(1,924,599)	(992,323)
492200	210,778	301,929	63,582	489,384	80,665	66,545	10,708	(115,865)	(88)	(385,173)	(248,796)	(754,515)	(280,846)
499000	(2,578)	4,083	(4,249)	5,861	1,377	2,704	(732)	(915)	363	(978)	188	(13,858)	(8,734)
Sum	(9,725,099)	(7,452,843)	(6,847,244)	(3,636,036)	(2,815,658)	(2,350,477)	(2,180,442)	(2,290,139)	(2,334,631)	(4,733,699)	(5,976,339)	(11,337,324)	(61,679,931)
OR	(9,523,615)	(7,511,828)	(6,423,702)	(5,040,370)	(3,475,257)	(2,643,326)	(2,159,125)	(1,889,218)	(2,092,775)	(2,855,982)	(4,835,705)	(8,233,631)	(56,644,533)
481200	(4,526,311)	(3,632,095)	(3,092,183)	(2,475,755)	(1,779,421)	(1,440,574)	(1,214,322)	(1,104,360)	(1,195,195)	(1,444,547)	(2,199,304)	(3,743,377)	(27,847,443)
481250	(72,022)	(84,335)	(90,342)	(84,894)	(63,180)	(58,296)	(39,207)	(48,299)	(46,531)	(45,753)	(63,419)	(60,035)	(756,315)
481300	(24,541)	(29,212)	(26,063)	(27,113)	(26,429)	(24,662)	(30,025)	(45,282)	(87,558)	(24,759)	(28,139)	(24,398)	(398,182)
481400	(171,933)	(134,931)	(99,214)	(45,177)	(48,299)	(67,173)	(31,353)	(46,862)	(90,925)	(44,220)	(48,696)	(41,268)	(820,053)
484000	(2,584)	(2,054)	(1,343)	(1,119)	(758)	(570)	(421)	(552)	(507)	(595)	(1,070)	(1,918)	(13,491)
488000	(10,480)	(11,363)	(10,175)	(9,309)	(10,285)	(9,325)	(7,433)	(8,590)	(11,170)	(11,055)	(8,800)	(10,315)	(118,300)
489000	(283,250)	(321,160)	(292,374)	(297,825)	(275,448)	(264,539)	(250,014)	(241,913)	(256,795)	(251,665)	(317,619)	(301,961)	(3,354,562)
493000	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(757)
499000	999,911	1,309,833	120,590	1,313,346	551,424	516,272	88,188	(227,084)	(45,838)	(1,550,976)	(1,169,692)	(2,156,686)	(250,712)
499200	390,856	597,814	53,045	632,967	234,521	231,158	24,140	(185,388)	(18,398)	(771,179)	(321,944)	(989,550)	(121,968)
499250	(282)	(3,400)	(4,353)	3,668	20,656	12,875	5,370	(3,013)	(3,175)	(16,072)	(14,392)	(3,339)	(5,457)
499900	179,667	3,943	(4,130)	14,443	4,885	(1,462)	4,632	(7,338)	2,108	(12,515)	(825)	(14,952)	168,556
Sum	(13,044,648)	(9,818,851)	(9,820,306)	(6,017,201)	(4,867,554)	(3,749,685)	(3,609,632)	(3,807,963)	(3,806,824)	(7,029,380)	(9,009,670)	(15,581,492)	(90,163,207)
WA	(16,569,517)	(13,657,402)	(10,843,559)	(8,269,601)	(4,661,137)	(3,971,179)	(3,364,579)	(3,030,261)	(3,426,090)	(4,819,539)	(7,588,428)	(14,051,446)	(94,232,728)
481200	(8,115,494)	(6,784,944)	(5,337,371)	(3,939,641)	(2,296,601)	(1,840,956)	(1,644,838)	(1,512,068)	(1,732,276)	(2,371,943)	(3,284,081)	(6,629,711)	(45,489,924)
481250	(119,664)	(62,721)	(55,528)	(50,818)	(36,225)	(32,578)	(28,837)	(24,232)	(29,386)	(37,288)	(52,209)	(67,544)	(597,030)
481300	(238,289)	(203,379)	(181,543)	(136,728)	(123,284)	(112,993)	(88,123)	(93,879)	(135,157)	(122,149)	(139,195)	(217,201)	(1,791,920)
484000	(46,954)	(35,320)	(29,758)	(27,735)	(10,820)	(7,649)	(5,993)	(4,852)	(5,523)	(11,149)	(18,833)	(40,493)	(244,681)
488000	(795)	(673)	(1,077)	(870)	(1,239)	(549)	(549)	(930)	(822)	(1,083)	(767)	(763)	(10,659)
489000	(426,298)	(455,002)	(421,899)	(403,132)	(362,214)	(360,045)	(339,042)	(320,921)	(350,387)	(322,314)	(386,915)	(403,100)	(4,551,269)
489310	(1,632)	(4,033)	(506)	(1,157)	(2,364)	(4,763)	(2,103)	(4,519)	(16,174)	(5,037)	(617)	(1,033)	(43,937)
493000	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(277)	(210)	(216)	(2,536)
499000	380,595	1,757,868	403,155	2,731,617	656,867	382,925	185,192	(252,240)	(337,147)	(2,149,925)	(2,161,555)	(4,253,439)	(2,656,087)
499200	368,438	793,005	208,679	1,362,227	206,749	225,468	46,071	(162,097)	(180,290)	(1,096,948)	(699,877)	(2,093,947)	(1,022,522)
499900	(24,124)	35,236	8,834	31,100	1,634	17,171	10,993	(1,398)	2,479	(45,844)	(14,036)	(84,672)	(62,628)
Sum	(24,793,937)	(18,617,569)	(16,250,777)	(8,704,941)	(6,628,690)	(5,706,042)	(5,231,611)	(5,407,602)	(6,210,966)	(10,983,496)	(14,326,723)	(27,843,566)	(150,705,920)

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



2.05-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjstment Number	2.05
	Workpaper Reference	G-1D
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	76 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	76
25	Total Gas Expense	76
26	OPERATING INCOME BEFORE FIT	(76)
	FEDERAL INCOME TAX	
27	Current Accrual	(27)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (49)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities  
Natural Gas 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)	22,582	15,872	6,710
Total	<u>22,582</u>	<u>15,872</u>	<u>6,710</u>
Revised Annual Expense-Actual Direct 6 yr avg	224,246	92,079	132,167
Increase (Decrease) in Expense	201,663	76,206	125,457

Allocation Note 4: Jurisdictional Four Factor      100.000%      70.287%      29.713%



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

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

Source: General Ledger

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

Date: 2/14/2017

Adjustment No. 4.05

Worksheet 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	-	-	
		AN	NSJ003 2016.01	90.00			
	GD	AN	WAID Gas - Provision for Major	-	√ 22,582.23		
Sum		OR	OR Gas - Provision for Major/M	-	-	(291.50)	

2.05-05

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 Mgr. Review: [Signature]

Date: 2/14/2017

2.05-06

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 NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expense	2.06 G-FIT
	Adjustment Number		
	Workpaper Reference		
	REVENUES		
1	Total General Business	\$	-
2	Total Transportation		-
3	Other Revenues		-
4	Total Gas Revenues		-
	EXPENSES		
	Production Expenses		
5	City Gate Purchases		-
6	Purchased Gas Expense		-
7	Net Nat Gas Storage Trans		-
8	Total Production		-
	Underground Storage		
9	Operating Expenses		-
10	Depreciation/Amortization		-
11	Taxes		-
12	Total Underground Storage		-
	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	Regulatory Amortizations		-
23	Taxes		-
24	Total Admin. & General		-
25	Total Gas Expense		-
26	OPERATING INCOME BEFORE FIT		-
	FEDERAL INCOME TAX		
27	Current Accrual		-
28	Debt Interest		-
29	Deferred FIT		-
30	Amort ITC		-
31	NET OPERATING INCOME	\$	-
	RATE BASE		
	PLANT IN SERVICE		
32	Underground Storage	\$	-
33	Distribution Plant		-
34	General Plant		-
35	Total Plant in Service		-
	ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage		-
37	Distribution Plant		-
38	General Plant		-
39	Total Accumulated Depreciation/Amortization		-
40	NET PLANT		-
41	DEFREED TAXES		-
42	Net Plant After DFIT		-
43	GAS INVENTORY		-
44	GAIN ON SALE OF BUILDING		-
45	OTHER		-
46	WORKING CAPITAL		-
47	TOTAL RATE BASE	\$	-

2.06-02

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

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	(5,000,996)	(2,402,417)	(2,598,579)
<b>Schedule M Reallocations and Adjustments</b>			
<b>No Schedule M adjustments</b>			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	(5,000,996)	(2,402,417)	(2,598,579)
FIT Accrual per Results (Per G-FIT-12A)	(1,750,349)	(840,846)	(909,503)
Adjusted FIT Accrual	(1,750,349)	(840,846)	(909,503)
<b>Current FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>

	System	Washington	Idaho
<b>Deferred FIT Adjustment</b>			
<b>No Deferred FIT adjustments</b>			
Elim Orig Alloc	0	0	0
<b>Total Deferred FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net FIT/DFIT Adj</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	46,204,976	32,522,137	13,682,839
Less: Interest Charges	11,566,825	7,827,784	3,739,041
	34,638,151	24,694,353	9,943,798
Current FIT per ROO	(1,750,349)	(840,846)	(909,503)
Deferred FIT per ROO	14,549,380	9,922,880	4,626,500
Investment Tax Credit Amortization	(25,164)	(17,490)	(7,674)
Adjustment to FIT	0	0	0
Adjusted FIT Expense	12,773,867	9,064,544	3,709,323
Effective Tax Rate	36.88%	36.71%	37.30%
Adj for tax effect on Perm Differences (Includes: Meals & plane)		75,642 36.40%	31,977 36.98%

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

(1) **No Schedule M or DFIT Adjustments**

Directly assigned Temporary Sch M amounts align with Deferred Taxes.  
Allocated amounts assigned based on Sch assignments.

		AMOUNT
Sch M		\$0
DFIT		\$0

		Allocation	
Sch M	\$0	# 2	
WA	0	66.302%	
ID	0	33.698%	

		Allocation	
DFIT	\$0	# 2	
WA	0	66.302%	
ID	0	33.698%	

(2)

		AMOUNT
Sch M		\$0
DFIT		\$0

		Direct	
Sch M	\$0	# 14	
WA		100.000%	
ID		0.000%	

	-	Sch M
	0.35	
	-	Tax Impact

		Direct	
DFIT	\$0	# 14	
WA	0	100.000%	
ID	0	0.000%	

*Sma*



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 Rellicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	(199,983)	-	-	-	(199,983)
997059	Spokane River Rellicensing 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>
<b>TOTAL Schedule Ms</b>			<b>(148,532,251)</b>	<b>(84,919,078)</b>	<b>(27,096,770)</b>	<b>(12,542,377)</b>	<b>(27,907,075)</b>	<b>(300,997,551)</b>
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
<b>TOTAL DFIT Calculated using Schedule M's</b>			<b>66,604,695</b>	<b>37,138,023</b>	<b>9,968,515</b>	<b>4,622,430</b>	<b>9,897,507</b>	<b>128,231,169</b>
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
<b>Schedule M</b>	<b>Calculated DFIT @ -35% of Schedule M</b>					
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)	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)	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)	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
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
Paid Time Off	(54,363)	(29,595)	(15,761)	(7,731)	(10,260)	(117,710)	(117,710)
Customer Uncollectibles	(79,551)	(43,308)	(23,064)	(11,313)	(15,013)	(172,250)	(172,250)
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



2.07-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 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	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(9)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(9)
25	Total Gas Expense	(9)
26	OPERATING INCOME BEFORE FIT	9
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 6
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*ama*

**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  
Date: 2/21/2017  
Mgr. Review: Jma

**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
	<u>\$ 61,644</u>		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
	<u>\$ 1,357</u>		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: SS  
Mgr. Review: Jma  
Date: 2/21/2017

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

*Jma*





2.08-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number Workpaper Reference	2.08 G-RET
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	2 ✓
16	Total Distribution	2
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	2
26	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u><u>\$ (1)</u></u>
	<b>RATE BASE</b>	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u><u>\$ -</u></u>

*ma*

**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	18,659,114 ✓	5,498,772 ✓
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) ✓	
Total Expense	\$19,948,991	\$5,498,772
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 December 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		
			<b>Total for ED 408110</b>	<b>20,014,983.91</b>	<b>20,014,983.91</b>		
			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 December 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	-
			<b>Total for GD 408110</b>	<b>5,497,279.56</b>	<b>-</b>	<b>5,497,279.56</b>	<b>-</b>
			<b>Total</b>	<b>25,512,263.47</b>	<b>20,014,983.91</b>	<b>5,497,279.56</b>	<b>-</b>

**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	-	-
			<b>RET-1</b>	176,759.56	176,759.56	-	-
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	-
			<b>RET-1</b>	117,839.72	-	117,839.72	-
<b>Total</b>				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
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
<b>Total</b>				3,618,787.42	2,355,734.55	1,263,052.87	.00

**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
Gross Amount	522,879,245.77	53,274,245.30	46,443,222.30	42,883,625.45	40,249,533.88	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	119,314.85	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	42,743,478.02	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
<b>Tax Due @ 0.038734</b>	<b>20,125,750.16</b>	<b>2,054,310.66</b>	<b>1,794,310.23</b>	<b>1,655,625.88</b>	<b>1,539,951.89</b>	<b>1,499,635.27</b>	<b>1,472,751.83</b>	<b>1,704,664.38</b>	<b>1,695,449.86</b>	<b>1,681,344.02</b>	<b>1,507,653.73</b>	<b>1,578,139.49</b>	<b>1,941,912.90</b>
Renewable Energy Credit	(1,289,876.61)	0.00	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	0.00	(55,138.66)	(70,783.49)	(50,837.41)	0.00	0.00	0.00
<b>Total Electric Tax:</b>	<b>18,659,113.98</b>	<b>2,054,310.66</b>	<b>1,794,310.23</b>	<b>1,544,391.35</b>	<b>1,539,951.89</b>	<b>1,499,635.27</b>	<b>1,253,058.22</b>	<b>1,571,724.62</b>	<b>939,909.32</b>	<b>1,472,713.50</b>	<b>1,507,653.73</b>	<b>1,554,530.75</b>	<b>1,926,924.43</b>

**Gas Distribution Addendum**

Gas Distribution Addendum	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
Gross Amount	146,525,552.20	25,454,912.19	21,149,389.60	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	111,888.35	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	21,127,501.22	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
<b>Tax Due @ 0.03852</b>	<b>5,616,611.64</b>	<b>979,140.64</b>	<b>813,831.35</b>	<b>646,851.44</b>	<b>488,587.86</b>	<b>283,282.11</b>	<b>238,893.05</b>	<b>207,028.76</b>	<b>189,046.67</b>	<b>214,993.06</b>	<b>294,031.45</b>	<b>439,175.83</b>	<b>821,749.42</b>
40% Allocated LIHEAP Credit	(117,839.72)	0.00	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
<b>Total Gas Tax:</b>	<b>5,498,771.92</b>	<b>979,140.64</b>	<b>813,831.35</b>	<b>646,851.44</b>	<b>488,587.86</b>	<b>283,282.11</b>	<b>238,893.05</b>	<b>170,269.65</b>	<b>141,857.67</b>	<b>181,101.45</b>	<b>294,031.45</b>	<b>439,175.83</b>	<b>821,749.42</b>



2.09-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains/Losses
	Adjustment Number	2.09
	Workpaper Reference	G-NGL
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(13) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(13)
25	Total Gas Expense	(13)
26	OPERATING INCOME BEFORE FIT	13
	FEDERAL INCOME TAX	
27	Current Accrual	5
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 8
	<b>RATE BASE</b>	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Sma*



Adjustme'

Workpaper Ref. NGL-1

2.09-02

Avista Utilities  
Property Dispositions  
12 Months ended December 31, 2016

ELECTRIC Year	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	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	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	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	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	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	10,480	
2011	(261)	(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	
2013	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	234,734	
2015	204,354						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	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

GAS Year	AMORTIZATION PERIOD												TOTAL										
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		2010	2011	2012	2013	2014	2015	2016	2017	2018	
1998	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	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	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	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	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)	(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	6	6	6	6	6	6	6	60
2005	625	63	63	63	63	63	63	63	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	10	10	10	10	10	10	10	100
2007	25	3	3	3	3	3	3	3	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	345	345	345	345	345	345	345	3,452
2009	1,496	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146	1,496
2010	426	43	43	43	43	43	43	43	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	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	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	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	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	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	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	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033	259,931

12 ME Dec 31, 2016 13,033

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/21/2017

Mgr. Review: *Jma*

2.09-03

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
<b>Total Gain</b>	\$ 240,296		\$ 175,678	\$ 120,036	\$ 55,642	\$ 44,977	\$ 31,613	\$ 13,364	\$ 19,642	\$ 240,296
<b>Net Gain for Amortization (421100 &amp; 421200)</b>	<b>\$ 240,296</b>		<b>\$ 175,678</b>	<b>\$ 120,036</b>	<b>\$ 55,642</b>	<b>\$ 44,977</b>	<b>\$ 31,613</b>	<b>\$ 13,364</b>	<b>\$ 19,642</b>	<b>\$ 240,296</b>

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

7 CD.AA	100.000%	71.326%	19.958%	8.716%
	100.000%	68.270%	100.000%	70.287%
	100.000%	34.270%	29.713%	

**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

Company	Ferc Acct	Service	Jurisdiction	Statind	Accounting Period	Accounting Year	Journal Name	Transaction Amt	SUM	Transaction Desc
001	421100	ZZ	ZZ	DL	201603	2016	NSJ005 - Land Exchange-Harrington Substa	(1,565.40)		Journal Import Created
001	421100	ED	WA	DL	201603	2016	NSJ005 - Land Exchange-Harrington Substa	(217.60)		Journal Import Created
001	421100	ED	WA	DL	201603	2016	RETIREMENT RETIREMENT USD	217.60	1	
001	421100	ED	AN	DL	201606	2016	RETIREMENT RETIREMENT USD	25,371.02	1	
001	421100	ED	AN	DL	201606	2016	NSJ008 - ARO Transformer Settlement 2016	(25,371.02)		Journal Import Created
001	421100	ED	AN	DL	201607	2016	RETIREMENT RETIREMENT USD	12,834,473.71	1	
001	421100	ED	AN	DL	201607	2016	NSJ005 - ARO Module Implementation Adjus	(12,782,866.40)		adj ARC asset due to setup in
001	421100	ED	AN	DL	201607	2016	NSJ003 - CS2 LTSA Capital Work 201607 NS	(12,172,332.30)		Journal Import Created
001	421100	ED	AN	DL	201607	2016	RETIREMENT RETIREMENT USD	(543,423.78)	-1	
001	421100	ED	AN	DL	201607	2016	ARO ARO USD	491,816.47	1	
001	421100	ED	AN	DL	201607	2016	Retirement Retirement USD	12,172,332.30	1	
001	421100	ED	AN	DL	201608	2016	RETIRE LIFE AUTO RETIRE LIFE AUTO USD	(760.76)	-1	
001	421100	CD	AA	DL	201608	2016	RETIRE LIFE AUTO RETIRE LIFE AUTO USD	760.76	1	
001	421100	CD	AA	DL	201611	2016	NSJ009 - Reverse Gain Upriver Dr-Rivervi	225,357.44		Journal Import Created
001	421100	ZZ	ZZ	DL	201611	2016	NSJ005 - Land disposal-Bishop Ct Reg Sta	(664.82)		Journal Import Created
001	421100	ED	WA	DL	201611	2016	NSJ005 - Land disposal-Bishop Ct Reg Sta	(185,132.14)		Journal Import Created
001	421100	CD	AA	DL	201611	2016	NSJ004 - Land Exchange - Upriver Dr. 201	185,132.14	1	
001	421100	CD	AA	DL	201611	2016	RETIREMENT RETIREMENT USD	164.82		Journal Import Created
001	421100	ZZ	ZZ	DL	201611	2016	NSJ005 - Land disposal-Bishop Ct Reg Sta	664.82	1	
001	421100	ED	WA	DL	201611	2016	RETIREMENT RETIREMENT USD	(225,357.44)		Journal Import Created
001	421100	ZZ	ZZ	DL	201611	2016	NSJ004 - Land Exchange - Upriver Dr. 201	(51,080.21)	-1	
001	421100	GD	WA	DL	201611	2016	RETIREMENT RETIREMENT USD	51,080.21	1	
001	421100	GD	WA	DL	201611	2016	RETIREMENT RETIREMENT USD	(34,726.66)		Journal Import Created
001	421100	ED	AN	DL	201612	2016	NSJ012 - ARO reg account due to ARC reti	861,823.57	1	
001	421100	ZZ	ZZ	DL	201612	2016	RETIREMENT RETIREMENT USD	(225,357.44)		Journal Import Created
001	421100	ZZ	ZZ	DL	201612	2016	NSJ008 - reverse Nov NSJ009 201612 NSJ U	(861,823.57)		AVISTA CAPITAL
001	421100	ZZ	ZZ	DL	201612	2016	605-CASH BOOK - 12012016 - 12302016 - 1	35,115.64	1	
001	421100	ED	AN	DL	201612	2016	RETIREMENT RETIREMENT USD	(13,539.36)		Journal Import Created
001	421100	ZZ	ZZ	DL	201612	2016	NSJ007 - Colstrip Land Sales 201612 NSJ	(388.98)		Journal Import Created
001	421100	ED	AN	DL	201612	2016	NSJ007 - Colstrip Land Sales 201612 NSJ	(240,297.38)		Journal Import Created

Note: All the white entries zero out.  
The entries highlighted in green represent transactions in 2016.

Prep by: \_\_\_\_\_ 1st Review: *Jma*  
Date: 2/21/2017 Mgr. Review: \_\_\_\_\_



2.10-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	G-WN
<b>REVENUES</b>		
1	Total General Business	\$ 11,209 ✓
2	Total Transportation	- ✓
3	Other Revenues	(5,427)
4	Total Gas Revenues	5,782
<b>EXPENSES</b>		
Production Expenses		
5	City Gate Purchases	5,274 ✓
6	Purchased Gas Expense	6 ✓
7	Net Nat Gas Storage Trans	-
8	Total Production	5,280
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	430
16	Total Distribution	430
17	Customer Accounting	54
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	22
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	22
25	Total Gas Expense	5,786
26	OPERATING INCOME BEFORE FIT	(4)
FEDERAL INCOME TAX		
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

2.10-02

12.2016	January	February	March	April	May	June	July	August	September	October	November	December
Total	6,526	905	771	535	310	139	31	31	164	525	873	1,135
Normal DDH	1,048	753	683	308	198	110	20	10	158	508	637	1,289
Actual DDH	59	152	88	227	112	29	11	21	6	17	236	-154
Unbilled DDH												

Rate Group

WA Res Sched 101	801,366	2,076,989	1,199,648	2,571,549	1,268,584	328,170	0	0	0	194,353	2,710,981	-2,135,199
No of Cust	140,751	141,600	141,268	141,252	141,230	141,100	141,361	141,608	142,052	142,550	143,232	143,678
Usage/DDH	0.0965	0.0965	0.0965	0.0802	0.0802	0.0802	0.0000	0.0000	0.0000	0.0802	0.0802	0.0965

WA Com Sched 101	1,617,218	421,174	243,056	442,746	219,157	56,586	0	0	0	33,196	460,377	-420,930
No of Cust	12,048	12,169	12,130	12,010	12,049	12,015	11,990	12,026	11,993	12,024	12,012	12,004
Usage/DDH	0.2277	0.2277	0.2277	0.1624	0.1624	0.1624	0.0000	0.0000	0.0000	0.1624	0.1624	0.2277

WA Ind Sched 101	16,772	5,002	2,896	3,915	2,272	581	0	0	0	345	4,728	-4,885
No of Cust	79	83	83	68	80	79	78	76	81	80	79	80
Usage/DDH	0.3965	0.3965	0.3965	0.2536	0.2536	0.2536	0.0000	0.0000	0.0000	0.2536	0.2536	0.3965

WA Res Sched 111	179,207	38,365	22,127	52,471	25,697	6,753	0	0	0	3,857	55,566	-41,087
No of Cust	269	263	262	269	267	271	269	271	272	264	274	278
Usage/DDH	0.9597	0.9597	0.9597	0.8593	0.8593	0.8593	0.0000	0.0000	0.0000	0.8593	0.8593	0.9597

WA Com Sched 111	3,137,646	719,210	417,447	910,816	446,980	116,648	0	0	0	68,773	955,518	-771,100
No of Cust	2,412	2,353	2,359	2,425	2,412	2,431	2,435	2,413	2,430	2,445	2,447	2,490
Usage/DDH	2.0109	2.0109	2.0109	1.6546	1.6546	1.6546	0.0000	0.0000	0.0000	1.6546	1.6546	2.0109

WA Ind Sched 111	75,566	16,626	9,429	24,588	9,944	2,626	0	0	0	1,509	21,791	-17,532
No of Cust	51	49	48	61	50	51	50	51	52	50	52	51
Usage/DDH	2.2323	2.2323	2.2323	1.7757	1.7757	1.7757	0.0000	0.0000	0.0000	1.7757	1.7757	2.2323

WA Com Sched 121	238,617	44,301	24,622	56,139	27,698	7,172	0	0	0	4,029	55,933	3,591
No of Cust	22	25	24	24	24	24	24	24	24	23	23	-2
Usage/DDH	11.6582	11.6582	11.6582	10.3045	10.3045	10.3045	0.0000	0.0000	0.0000	10.3045	10.3045	11.6582

ID Res Sched 101	4,158,970	942,560	546,527	1,191,283	587,529	152,264	0	0	0	90,122	1,258,495	-975,081
No of Cust	71,058	70,513	70,735	70,727	70,698	70,761	70,831	71,083	71,296	71,446	71,868	72,115
Usage/DDH	0.0878	0.0878	0.0878	0.0742	0.0742	0.0742	0.0000	0.0000	0.0000	0.0742	0.0742	0.0878

ID Com Sched 101	813,764	197,000	113,916	228,997	113,182	29,318	0	0	0	17,248	239,481	-201,406
No of Cust	7,481	7,483	7,474	7,456	7,469	7,472	7,462	7,486	7,479	7,499	7,500	7,551
Usage/DDH	0.1732	0.1732	0.1732	0.1353	0.1353	0.1353	0.0000	0.0000	0.0000	0.1353	0.1353	0.1732

ID Ind Sched 101	10,724	3,009	1,742	2,814	1,365	359	0	0	0	211	2,925	-2,947
No of Cust	60	60	60	60	59	60	60	60	60	60	60	58
Usage/DDH	0.3299	0.3299	0.3299	0.2066	0.2066	0.2066	0.0000	0.0000	0.0000	0.2066	0.2066	0.3299

ID Res Sched 111	53,485	11,624	6,794	15,450	7,550	1,974	0	0	0	1,157	16,062	-11,552
No of Cust	105	105	106	105	104	105	105	105	105	105	105	103
Usage/DDH	0.7283	0.7283	0.7283	0.6482	0.6482	0.6482	0.0000	0.0000	0.0000	0.6482	0.6482	0.7283

Prep by: *TL* List Review  
Date: 2/16/2017 Mgr: Review *gma*

2.10-03

Adjju to 2.10

Worksheet Ref: G-WN---

12.2016

ID Com Sched 111

	Total	January	February	March	April	May	June	July	August	September	October	November	December
No of Cust	37	38	38	38	38	36	37	37	36	36	35	39	32
Usage/DDH	1,276	1,266	1,269	1,282	1,278	1,289	1,280	1,282	1,272	1,274	1,276	1,275	1,269
	32,925	3,071	7,911	4,580	8,839	4,132	1,100	0	0	0	610	9,431	-6,749
		1,3696	1,3696	1,3696	1,0247	1,0247	1,0247	0,0000	0,0000	0,0000	1,0247	1,0247	1,3696

WA subtotal

	14,281,467	1,275,669	3,321,667	1,919,225	4,062,224	2,000,332	518,536	0	0	0	306,062	4,264,894	-3,387,142
ID subtotal	5,978,311	541,303	1,397,775	811,398	1,696,671	837,813	216,912	0	0	0	127,988	1,784,957	-1,436,506

Summarize by Schedule

WA 101

	10,650,431	965,140	2,503,165	1,445,600	3,018,210	1,490,013	385,337	0	0	0	227,894	3,176,086	-2,561,014
WA 111	3,392,419	295,397	774,201	449,003	987,875	482,621	126,027	0	0	0	74,139	1,032,875	-829,719
WA 121	238,617	15,132	44,301	24,622	56,139	27,698	7,172	0	0	0	4,029	55,933	3,591

ID 101

	4,983,458	442,545	1,142,569	662,185	1,423,094	702,076	181,941	0	0	0	107,581	1,500,901	-1,179,434
ID 111	994,853	98,758	255,206	149,213	273,577	135,737	34,971	0	0	0	20,407	284,056	-257,072

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



12.2016

Weather Adjustment Revenue

	Total	January	February	March	April	May	June	July	August	September	October	November	December
WA 101	\$8,860,041	\$783,250	\$2,088,416	\$1,206,079	\$2,518,123	\$1,243,133	\$321,491	\$0	\$0	\$0	\$190,134	\$2,650,498	(\$2,121,083)
WA 111	\$2,218,394	\$190,410	\$507,326	\$294,227	\$647,345	\$316,257	\$82,584	\$0	\$0	\$0	\$48,583	\$669,386	(\$537,724)
WA 121	\$130,544	\$8,159	\$24,257	\$13,482	\$30,738	\$15,166	\$3,927	\$0	\$0	\$0	\$2,206	\$30,642	\$1,967
<b>Total Revenue Adjustment</b>	<b>\$11,208,979</b>	<b>\$981,819</b>	<b>\$2,619,999</b>	<b>\$1,513,788</b>	<b>\$3,196,206</b>	<b>\$1,574,556</b>	<b>\$408,002</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240,923</b>	<b>\$3,330,526</b>	<b>(\$2,656,840)</b>

Decoupling Revenue Offset

WA 101	\$4,720,021	\$407,742	\$1,114,509	\$643,639	\$1,343,828	\$663,413	\$171,567	\$0	\$0	\$0	\$101,468	\$1,414,121	(\$1,140,266)
WA 111	\$925,109	\$77,669	\$211,845	\$122,861	\$270,312	\$132,060	\$34,485	\$0	\$0	\$0	\$20,287	\$282,626	(\$227,056)
WA 121	\$42,053	\$2,548	\$7,831	\$4,352	\$9,924	\$4,896	\$1,268	\$0	\$0	\$0	\$712	\$9,887	\$635
<b>Total WA</b>	<b>\$5,687,183</b>	<b>\$487,959</b>	<b>\$1,334,185</b>	<b>\$770,852</b>	<b>\$1,624,064</b>	<b>\$800,369</b>	<b>\$207,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,467</b>	<b>\$1,706,634</b>	<b>(\$1,366,667)</b>

Revenue Related Expenses

Decoupling Adjustment	(\$259,722)												
Revenue not captured in Decoupling	(\$5,427,461)												
WA 101	\$4,140,020	\$375,508	\$973,907	\$562,440	\$1,174,295	\$579,720	\$149,924	\$0	\$0	\$0	\$88,666	\$1,216,377	(\$980,817)
WA 111	\$1,293,285	\$112,741	\$295,481	\$171,366	\$377,033	\$184,197	\$48,099	\$0	\$0	\$0	\$28,296	\$386,760	(\$310,688)
WA 121	\$88,491	\$5,611	\$16,426	\$9,130	\$20,814	\$10,270	\$2,659	\$0	\$0	\$0	\$1,494	\$20,755	\$1,332
<b>Total WA</b>	<b>\$5,521,796</b>	<b>\$493,860</b>	<b>\$1,285,814</b>	<b>\$742,936</b>	<b>\$1,572,142</b>	<b>\$774,187</b>	<b>\$200,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,456</b>	<b>\$1,623,892</b>	<b>(\$1,290,173)</b>

ID 101

ID 101	\$4,176,754	\$371,087	\$958,078	\$555,262	\$1,193,307	\$588,712	\$152,563	\$0	\$0	\$0	\$90,210	\$1,249,095	(\$981,560)
ID 111	\$582,587	\$57,850	\$149,495	\$87,406	\$160,256	\$79,512	\$20,485	\$0	\$0	\$0	\$11,954	\$164,520	(\$148,891)
<b>Total Revenue Adjustment</b>	<b>\$4,759,341</b>	<b>\$428,937</b>	<b>\$1,107,573</b>	<b>\$642,668</b>	<b>\$1,353,563</b>	<b>\$668,224</b>	<b>\$173,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,164</b>	<b>\$1,413,615</b>	<b>(\$1,130,451)</b>

FCA Revenue Offset

ID 101	\$2,379,402	\$211,298	\$545,531	\$316,167	\$679,470	\$335,213	\$86,870	\$0	\$0	\$0	\$51,366	\$716,620	(\$563,133)
ID 111	\$223,552	\$22,192	\$57,347	\$33,530	\$61,475	\$30,501	\$7,858	\$0	\$0	\$0	\$4,586	\$63,830	(\$57,767)
<b>Total ID</b>	<b>\$2,602,954</b>	<b>\$233,490</b>	<b>\$602,878</b>	<b>\$349,697</b>	<b>\$740,945</b>	<b>\$365,714</b>	<b>\$94,728</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,952</b>	<b>\$780,450</b>	<b>(\$620,900)</b>

Revenue Related Expenses

FCA Adjustment	(\$15,040)												
Revenue not captured in Decoupling	(\$2,587,914)												
ID 101	\$1,797,352	\$159,789	\$412,547	\$239,095	\$513,837	\$253,499	\$65,693	\$0	\$0	\$0	\$38,844	\$532,475	(\$418,427)
ID 111	\$359,035	\$35,658	\$92,148	\$53,876	\$98,781	\$49,011	\$12,627	\$0	\$0	\$0	\$7,368	\$100,690	(\$91,124)
<b>Total ID</b>	<b>\$2,156,387</b>	<b>\$195,447</b>	<b>\$504,695</b>	<b>\$292,971</b>	<b>\$612,618</b>	<b>\$302,510</b>	<b>\$78,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,212</b>	<b>\$633,165</b>	<b>(\$509,551)</b>

Weather Adjustment: Gas Cost Expense

WA 101	\$3,954,283	\$358,685	\$930,276	\$537,243	\$1,121,688	\$553,748	\$143,207	\$0	\$0	\$0	\$84,695	\$1,160,510	(\$935,769)
WA 111	\$1,235,288	\$107,693	\$282,250	\$163,693	\$360,150	\$175,949	\$45,946	\$0	\$0	\$0	\$27,029	\$368,995	(\$296,417)
WA 121	\$84,500	\$5,359	\$15,690	\$8,720	\$19,882	\$9,810	\$2,540	\$0	\$0	\$0	\$1,427	\$19,801	\$1,271
<b>Total Gas Cost Adjustment</b>	<b>\$5,274,071</b>	<b>\$471,737</b>	<b>\$1,228,216</b>	<b>\$709,656</b>	<b>\$1,501,720</b>	<b>\$739,507</b>	<b>\$191,693</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,151</b>	<b>\$1,549,306</b>	<b>(\$1,230,915)</b>

GTI Gas Expense Adjustment

GTI Gas Expense Adjustment	\$6,369	\$571	\$1,484	\$858	\$1,811	\$892	\$231	\$0	\$0	\$0	\$137	\$1,903	(\$1,518)
ID 101	\$1,788,280	\$158,993	\$410,491	\$237,903	\$511,275	\$252,235	\$63,366	\$0	\$0	\$0	\$38,651	\$529,293	(\$415,927)
ID 111	\$357,243	\$35,481	\$91,688	\$53,608	\$98,288	\$48,766	\$12,564	\$0	\$0	\$0	\$7,332	\$100,172	(\$90,656)
<b>Total Gas Cost Adjustment</b>	<b>\$2,145,523</b>	<b>\$194,474</b>	<b>\$502,179</b>	<b>\$291,511</b>	<b>\$609,563</b>	<b>\$301,001</b>	<b>\$77,930</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,983</b>	<b>\$629,465</b>	<b>(\$506,583)</b>

GTI Gas Expense Adjustment

Margin	\$258,589	\$23,096	\$60,114	\$34,740	\$73,477	\$36,189	\$9,379	\$0	\$0	\$0	\$5,334	\$78,286	(\$62,226)
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Prep by:   
Date: 2/16/2017  
Mgr. Review: 

2.10-05

	Total	January	February	March	April	May	June	July	August	September	October	November	December
<b>12.2016</b>													
<b>Weighted Block Rate Calculation</b>													
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)													
WA 101	0.83140	0.81154	0.83431	0.83431	0.83431	0.83431	0.83431	0.83431	0.83431	0.83431	0.83431	0.82822	0.82822
WA 111	0.65320	0.64459	0.65529	0.65529	0.65529	0.65529	0.65529	0.65529	0.65529	0.65529	0.65529	0.64808	0.64808
WA 121	0.54689	0.53918	0.54754	0.54754	0.54754	0.54754	0.54754	0.54754	0.54754	0.54754	0.54754	0.54783	0.54783
ID 101	0.83748	0.83853	0.83853	0.83853	0.83853	0.83853	0.83853	0.83853	0.83853	0.83853	0.83853	0.83223	0.83223
ID 111	0.58468	0.58578	0.58578	0.58578	0.58578	0.58578	0.58578	0.58578	0.58578	0.58578	0.58578	0.57918	0.57918
<b>Effective WACOG by Month</b>													
WA 101	0.37060	0.37164	0.37164	0.37164	0.37164	0.37164	0.37164	0.37164	0.37164	0.37164	0.37164	0.36539	0.36539
WA 111	0.36335	0.36457	0.36457	0.36457	0.36457	0.36457	0.36457	0.36457	0.36457	0.36457	0.36457	0.35725	0.35725
WA 121	0.35414	0.35416	0.35416	0.35416	0.35416	0.35416	0.35416	0.35416	0.35416	0.35416	0.35416	0.35401	0.35401
ID 101	0.35817	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35265	0.35265
ID 111	0.35817	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35927	0.35265	0.35265
<b>15 GRC Block Usage, Bills, &amp; Baseload</b>													
WA Schedule 101			Baseload Usage	Percentage	WS Usage	Percentage							
Block 1	73,705,663	25,031,202	25,031,202	100.00%	48,674,461	49.64%							
Block 2	49,375,178	25,031,202	25,031,202	100.00%	49,375,178	50.36%							
	123,080,841				98,049,639	100.00%							
	1,787,943	14	25,031,202	100.00%			Gas Cost Rev	0.38298	0.38907	0.37164	0.37164	0.36457	0.35265
WA Schedule 111							Gas Cost Exp	0.36539	0.38907	0.37164	0.37164	0.36457	0.35265
Block 1	5,462,682		5,462,682	38.85%	0	0.00%	GTI Exp Rate	0.00047	0.00047	0.00047	0.00047	0.00038	0.00038
Block 2	14,596,426		8,596,544	61.15%	5,999,882	17.55%							
Block 3	28,197,173		0	0.00%	28,197,173	82.45%							
	48,256,281	458	14,059,226	100.00%	34,197,055	100.00%							
	30,697		14,059,226				Gas Cost Rev	0.37445	0.37445	0.38166	0.38166	0.36457	0.35265
WA Schedule 121							Gas Cost Exp	0.35725	0.36457	0.36457	0.36457	0.35265	0.35265
Block 1	166,500		166,500	3.97%	0	0.00%	GTI Exp Rate	0.00038	0.00038	0.00038	0.00038	0.00038	0.00038
Block 2	166,500		166,500	3.97%	0	0.00%							
Block 3	2,699,784		2,699,784	64.43%	0	0.00%							
Block 4	1,805,732		1,157,472	27.62%	648,260	39.48%							
Block 5	993,694		0	0.00%	993,694	60.52%							
	5,832,210	12,471	4,190,256	99.99%	1,641,954	100.00%							
	336		4,190,256				Gas Cost Rev	0.37106	0.37077	0.37077	0.37077	0.37077	0.37077
Block 1	all terms						Gas Cost Exp	0.35401	0.35416	0.35416	0.35416	0.35416	0.35416
Block 2							GTI Exp Rate	0.00031	0.00031	0.00031	0.00031	0.00031	0.00031
Block 3													
Block 4													
Block 5													
ID Schedule 101													
Block 1													
ID Schedule 111													
Block 1	2,921,621		2,921,621	26.16%	0	0.00%							
Block 2	7,168,196		7,168,196	64.17%	0	0.00%							
Block 3	9,701,215		1,080,320	9.67%	8,620,895	75.72%							
Block 4	2,764,424			0.00%	2,764,424	24.28%							
	22,555,456		11,170,137	100.00%	11,385,319	100.00%							
	16,647	671	11,170,137				Gas Cost Rev	0.36107	0.35477	0.35477	0.35477	0.35477	0.35477
							Gas Cost Exp	0.35927	0.35265	0.35265	0.35265	0.35265	0.35265
							GTI Exp Rate	0.00040	0.00040	0.00040	0.00040	0.00040	0.00040

Prep by: *AL* 1st Review: \_\_\_\_\_  
Date: 2/16/2017 Mgr. Review: \_\_\_\_\_



2.10-07

AVISTA UTILITIES  
Weather Normalization  
Degree Day Comparison

Twelve Months Ended December 31, 2016

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

Heating Season Adjustment  
Summer

766

-19

Prep by:  1st Review: \_\_\_\_\_

Date: 2/16/2017 Mgr. Review: \_\_\_\_\_

2.10-08

Spokane AP Weather Station  
Heating Degree Day History

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

Date: 2/16/2017 Mgr. Review: \_\_\_\_\_



2.11 - 01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	G-EAS
	<b>REVENUES</b>	
1	Total General Business	\$ (1,240) ✓
2	Total Transportation	-
3	Other Revenues	(63,276) ✓
4	Total Gas Revenues	(64,516)
	<b>EXPENSES</b>	
	<b>Production Expenses</b>	
5	City Gate Purchases	(54,419) ✓
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	(2,932) ✓
8	Total Production	(57,351) ✓
	<b>Underground Storage</b>	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	<b>Distribution</b>	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(48) ✓
16	Total Distribution	(48) ✓
17	Customer Accounting	(6) ✓
18	Customer Service & Information	(6,632) ✓
19	Sales Expenses	-
	<b>Administrative &amp; General</b>	
20	Operating Expenses	(2) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(2) ✓
25	Total Gas Expense	(64,039) ✓
26	OPERATING INCOME BEFORE FIT	(477) ✓
	<b>FEDERAL INCOME TAX</b>	
27	Current Accrual	(167)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (310)
	<b>RATE BASE</b>	
	<b>PLANT IN SERVICE</b>	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	<b>ACCUMULATED DEPRECIATION/AMORT</b>	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -




*Jma*

2.11-02

Avista Utilities  
Eliminate Adder Schedules  
Twelve Months Ended December 31, 2016

Adder Schedule Amounts Embedded in Results of Operations  
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 175 Decoupling Rebate/Surcharge	Schedule 189/191/192 Public Purpose Tariff Riders	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment
<b>REVENUES</b>											
1	Total General Business	0.954839	\$ 53,916,831	\$	\$ 53,916,831	\$ (7,021,271)	\$ 1,315,225	\$ 6,945,563	\$	\$ 1,239,517	\$ (1,240)
2	Total Transportation		\$	\$	\$				\$ 476,763	\$	
3	Other Revenues		\$ 64,055,019	\$ (64,055,019)	\$		\$ (1,255,828)	\$	\$	\$ (779,065)	\$ (63,276)
4	Total Gas Revenues		\$ 117,971,850	\$ (64,055,019)	\$ 53,916,831	\$ (7,021,271)	\$ 59,397	\$ 6,945,563	\$ 476,763	\$ 460,452	\$ (64,516)
<b>EXPENSES</b>											
<b>Production Expenses</b>											
5	City Gate Purchases		\$ 112,604,705	\$ (61,122,805)	\$ 51,481,900	\$ (6,704,184)				\$ (6,704,184)	\$ (54,419)
6	Purchased Gas Expense										
7	Net Nat Gas Storage Trans		\$ 2,932,214	\$ (2,932,214)							
8	Total Production		\$ 115,536,919	\$ (64,055,019)	\$ 51,481,900	\$ (6,704,184)				\$ (6,704,184)	\$ (57,351)
<b>Underground Storage</b>											
9	Operating Expenses										
10	Depreciation/Amortization										
11	Taxes										
12	Total Underground Storage										
<b>Distribution</b>											
13	Operating Expenses										
14	Depreciation/Amortization										
15	Taxes		\$ 2,066,852		\$ 2,066,852	\$ (269,154)	\$ 50,418	\$ 266,252		\$ 47,516	\$ (48)
16	Total Distribution	0.038334	\$ 2,066,852		\$ 2,066,852	\$ (269,154)	\$ 50,418	\$ 266,252		\$ 47,516	\$ (48)
<b>Customer Accounting</b>											
17	Customer Accounting	0.004827	\$ 260,246		\$ 260,246	\$ (33,890)	\$ 6,348	\$ 33,525		\$ 5,983	\$ (6)
18	Customer Service & Information							\$ 6,631,895		\$ 6,631,895	\$ (6,632)
19	Sales Expenses										
<b>Administrative &amp; General</b>											
20	Operating Expenses	0.002000	\$ 107,834		\$ 107,834	\$ (14,043)	\$ 2,650	\$ 13,891		\$ 2,479	\$ (2)
21	Depreciation/Amortization										
22	Regulatory Amortizations										
23	Taxes										
24	Total Admin. & General		\$ 107,834		\$ 107,834	\$ (14,043)	\$ 2,650	\$ 13,891		\$ 2,479	\$ (2)
25	Total Gas Expense		\$ 117,971,850	\$ (64,055,019)	\$ 53,916,831	\$ (7,021,271)	\$ 59,397	\$ 6,945,563		\$ (16,311)	\$ (64,039)
26	OPERATING INCOME BEFORE FIT		\$	\$	\$	\$	\$ (0)	\$	\$ 476,763	\$ 476,763	\$ (477)

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



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 : 'DL'

Source Id: <All>	Jurisdiction: WA	Service: GD	Accounting Period: <All>
------------------	------------------	-------------	--------------------------

Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	s South Amt SUM
805110	AMORTIZE RECOVERABLE GAS COSTS	-6,704,184.00	NULL	-6,704,184.00	NULL
908600	CUST SVC & INFO EXP	6,401,933.00	NULL	6,401,933.00	NULL
908690	AMORT UNBILLED DSM TARIFF RIDE	229,962.00	NULL	229,962.00	NULL
495311	CONTRA DECOUPLING DEFERRAL	-476,763.00	NULL	-476,763.00	NULL
495329	AMORTIZE RES DECOUPLING	982,554.00	NULL	982,554.00	NULL
495339	AMORTIZE NON-RES DECOUPLING	273,274.00	NULL	273,274.00	NULL
Total		706,776.00		706,776.00	

Current Gas Costs included in PGA

483xxx Sales For Resale  
 495028 Deferred Exchange  
 Total Revenue

61,018,231 G-OPS-12A page 1  
 3,036,788 G-495-12A  
64,055,019

804/805 City Gate Purchases

808xxx Net Natural Gas Storage Transactions  
 811000 Gas Used For Products Extraction  
 Total Expense  
 Net Gas Costs Recovered in Rates

112,604,705 G-OPS-12A page 1 less  
 amortization of prior gas cost in  
 3,201,534 G-OPS-12A page 1  
 (269,320) G-OPS-12A page 1  
115,536,919  
51,481,900

Prep by:  1st Review: \_\_\_\_\_



2.12-01

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2016  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating
	Adjustment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	1
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	1
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(316)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(316)
25	Total Gas Expense	(315)
26	OPERATING INCOME BEFORE FIT	315
	FEDERAL INCOME TAX	
27	Current Accrual	110
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 205
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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>
<b><u>Misc. Restating Adjustments:</u></b>			
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)	✓
<b>Total Misc. Restating Adjustments</b>	<u>(1,075,026)</u>	<u>(315,574)</u>	✓
<b><u>Revenues:</u></b>			
True-up to the 2016 provision for rate refund.	<u>(2,566,000)</u>		Other Revenue (increases other revenue) ✓
<b>Total Misc. Restating Adjustments -Revenues</b>	<u>(2,566,000)</u>		
<b>Net Operating Income Before FIT</b>	<u>(1,490,974)</u>		

2012-03

WA - GAS

Account	Board of Director Fees	Board of Director Meeting Costs	Board of Director Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(894)					(894)	935000	(315,759)	A&G
930200	(107,961)	2,753	(206)			(1,858)		(107,272)	930200		
928000						(608)		(608)	928000		
925200				(175)				(175)	925200		
925000							(10,306)	(10,306)	925000		
923000						(1,539)		(1,539)	923000		
921000			(70)					(70)	921000		
920000					(194,895)			(194,895)	920000		
909000			(31)					(31)	909000		
908000			(75)					(75)	908000	(106)	Cust Ser & Info
905000			(86)					(86)	905000	(87)	Cust Accts
902000			(1)					(1)	902000		
880000			(255)					(255)	880000	(333)	Dist Op Exp
870000			(29)	(49)				(78)	870000		
813000			(59)					(59)	813000	(59)	Production
588000								-	588000	-	
566000								-	566000		
557170					872			872	557170	872	
426500			(102)					(102)	426500	(102)	
	(107,961)	2,753	(1,809)	648	(194,895)	(4,004)	(10,306)	(315,574)		(315,574)	
				MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: *[Signature]*  
 Date: 3/8/2017  
 Mgr. Review: *[Signature]*

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)				(811)	557170		
557000								-	557000		
545000			(66)					(66)	545000	(66)	Gen Maintenance
537000			(32)	(866)				(898)	537000	(911)	Hydr O&M
535000				(12)				(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-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





2.12-07

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 EXPENSE REIMBURSEMENT MICHELLE BRANDKAMP-ALASKA AIR 0272115792230 LINDA WILLIAMS-ALASKA AIR 0272115792230 KAREN LORENZ-ALASKA AIR 0277848138419 KAREN LORENZ-ALASKA AIR 0277838858544 DEBBIE DEUBEL-SOUTHWES 5262421635139 LINDA WILLIAMS-ALASKA AIR 0272115796326 KAREN LORENZ-AGENT FEE 8900678736513 KAREN LORENZ-AGENT FEE 8900677316702 LINDA WILLIAMS-ALASKA AIR 0272115796327 LINDA WILLIAMS-UNITED 0167875360280 DEBBIE DEUBEL-UNITED 0167875360273 LINDA WILLIAMS-AGENT FEE 8900696926643 LINDA WILLIAMS-AGENT FEE 8900696926643 DEBBIE DEUBEL-DELTA AIR 0067875350271 LINDA WILLIAMS-AGENT FEE 8900696926643 DEBBIE DEUBEL-AGENT FEE 8900696926648 DEBBIE DEUBEL-AGENT FEE 8900696921989 LINDA WILLIAMS-DELTA AIR 0067875350284 LINDA WILLIAMS-DELTA AIR 0067875350288 LINDA WILLIAMS-AGENT FEE 8900696926644 LINDA WILLIAMS-AGENT FEE 8900696926577 EXPENSE REIMBURSEMENT Mileage, Avista Board Meetings Mileage, Avista Board Meetings in Napa EXPENSE REIMBURSEMENT MEALS CORP CREDIT CARD GLUCKENHEIMER SERVICES,LLC THE DAVENPORT GRAND Williams, Linda K Norwood, Kelly O' Neal CORP CREDIT CARD Norwood, Kelly O' Neal CORP CREDIT CARD THE DAVENPORT HOTEL THE DAVENPORT GRAND CORP CREDIT CARD Fleming, Susan Yvonne Norwood, Kelly O' Neal NYSE BOARD MEMBER,LLC	Total
						0
						0
						107.67
						48.5
						121.25
						268.88
						372.44
						426.98
						29.1
						14.55
						151.63
						489.09
						489.09
						29.1
						977.37
						29.1
						29.1
						862.91
						862.91
						29.1
						0
						14.04
						10.8
						-1.42109E-14
						0
						1574.62
						7256.52
						3927.62
						2061.25
						1697.5
						2061.25
						19.55
						1697.5
						900
						39.52
						638.81
						3031.25
						8.99
						53.56
						45.66
						47.35
						-1.42109E-14
						116.4
						785.7
						2107.45
						4942.49
						940.08
						180
						1.77636E-15
						2667.5
						2046.08
						9845.5
						873
						5820
						553.64
						138.64
						157.67
						55
						403.44
						932.36
						69.56
						28.14
						727.5
						1920.6
						1445.84
						98.6
						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**

		<b>2016 Adjustment</b>
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	<b>\$ (374,760)</b>
<u>Allocated to Washington Gas</u>		
	<u>2016</u>	
	19.958% E - Note 7	
	70.287% G - Note 4	<b>\$ (107,961)</b> ✓
<u>Allocated to Idaho Electric</u>		
	<u>2016</u>	
	71.326% E - Note 7	
	31.730% E - Note 4	<b>\$ (174,178)</b>
<u>Allocated to Idaho Gas</u>		
	<u>2016</u>	
	19.958% E - Note 7	
	29.713% G - Note 4	<b>\$ (45,639)</b>
<u>Allocated to Oregon</u>		
	<u>2016</u>	
	8.716% E - Note 7	<b>\$ (67,080)</b>
		<b>\$ (769,618)</b>
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>

**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	MR-BOD-5
Stock Compensation	\$	609,533.59	\$ 18,851.55	\$ 628,385.14	MR-BOD-5
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	\$	-	\$ -	\$ -	MR-BOD-5
Total Utility expenses to 100% Non-Utility	\$	-	\$ -	\$ -	
<b>Total Board of Director Compensation</b>	\$	1,588,356.72	\$ 49,124.43	\$ 1,637,481.16	
<b>Should be Charge to</b>		50%	50%	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	-	(0.00)
<b>Total</b>			18,851.55	609,533.59
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
<b>DONALD C BURKE Total</b>		BOARD MEETING 12/12/	45.00	1,455.00
			3,101.17	101,888.32
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
<b>ERIK J ANDERSON Total</b>			3,131.17	101,240.65
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
<b>HEIDI B STANLEY Total</b>		BOARD MEETING 12/12/	45.00	1,455.00
			3,106.17	100,833.82
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
<b>JANET WIDMANN Total</b>			2,881.17	93,157.92
JOHN F KELLY	201603	RETAINER / MTGS	948.75	30,676.25
	201606	QTRLY RETAINER	994.76	32,163.98
	201609	QTRLY RETAINER/MTGS	955.16	30,883.52
	201612	RETAINER	922.50	29,827.50
<b>JOHN F KELLY Total</b>			3,821.17	123,551.25
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
<b>KRISTIANNE BLAKE Total</b>			3,664.73	119,492.59
MARC F RAGIOT	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
<b>MARC F RAGIOT Total</b>			2,836.17	91,702.92
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
<b>R JOHN TAYLOR Total</b>			3,522.05	113,879.94
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

2.12-12

Adjustment No. 2.12  
Workpaper Ref. MR\_BOD-4

REBECCA A KLEIN Total			3,176.17	102,696.25	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	1,588,366.73	1,637,481.15	1,637,481.15

✓ ✓



2016 DIRECTOR COMPENSATION

2.12-13

	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
<b>TOTAL 2016 COMPENSATION</b>	<b>\$ 171,000.00</b>	<b>\$ 188,784.90</b>	<b>\$ 171,666.67</b>	<b>\$ 194,000.00</b>	<b>\$ 172,500.00</b>	<b>\$ 61,500.00</b>	<b>\$ 161,166.67</b>	<b>\$ 170,166.67</b>	<b>\$ 184,029.57</b>	<b>\$ 162,666.67</b>	<b>\$ 1,637,481.16</b>

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	\$ 188,750.00
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					\$ 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)
<b>TOTAL</b>	<b>\$ 24,748.12</b>	<b>\$ 30,362.89</b>	<b>\$ 25,847.46</b>	<b>\$ 31,138.39</b>	<b>\$ 26,171.41</b>		<b>\$ 22,893.68</b>	<b>\$ 25,856.25</b>	<b>\$ 28,695.40</b>	<b>\$ 22,889.39</b>	<b>\$ 238,603.00</b>

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
<b>TOTAL 2016 COMPENSATION</b>	<b>\$ 171,000.00</b>	<b>\$ 188,784.90</b>	<b>\$ 171,666.67</b>	<b>\$ 194,000.00</b>	<b>\$ 172,500.00</b>	<b>\$ 61,500.00</b>	<b>\$ 161,166.67</b>	<b>\$ 170,166.67</b>	<b>\$ 184,029.57</b>	<b>\$ 162,666.67</b>	<b>\$ 1,637,481.16</b>

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	\$ 188,750.00
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			\$ 4,500.00
May 12 - Environmental	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
May 12 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
May 12 - Governance Mtg		\$ 1,500.00		\$ 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		\$ 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)
<b>TOTAL</b>	<b>\$ 25,284.36</b>	<b>\$ 31,896.63</b>	<b>\$ 26,380.64</b>	<b>\$ 31,678.74</b>	<b>\$ 25,261.31</b>		<b>\$ 23,428.73</b>	<b>\$ 24,887.10</b>	<b>\$ 29,228.08</b>	<b>\$ 23,425.48</b>	<b>\$ 241,471.07</b>

2.12 - 14



2.12-15

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	\$ 103,194.61	\$ 31,852.94	\$ 92,096.87	\$ 100,941.84	\$ 114,609.54	\$ 93,561.10	\$ 987,012.41
<b>TOTAL 2016 COMPENSATION</b>	<b>\$ 171,000.00</b>	<b>\$ 188,784.90</b>	<b>\$ 171,666.67</b>	<b>\$ 194,000.00</b>	<b>\$ 172,500.00</b>	<b>\$ 61,500.00</b>	<b>\$ 161,166.67</b>	<b>\$ 170,166.67</b>	<b>\$ 184,029.57</b>	<b>\$ 162,666.67</b>	<b>\$ 1,637,481.16</b>

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				\$ 6,000.00
Aug 17 - Finance Mtg	\$ 1,500.00				\$ 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)
<b>TOTAL</b>	<b>\$ 26,411.18</b>	<b>\$ 30,534.91</b>	<b>\$ 25,809.79</b>	<b>\$ 31,322.45</b>	<b>\$ 26,399.88</b>	<b>\$ 13,390.95</b>	<b>\$ 22,881.60</b>	<b>\$ 25,826.09</b>	<b>\$ 28,869.42</b>	<b>\$ 24,357.77</b>	<b>\$ 265,804.04</b>

2016 DIRECTOR COMPENSATION

2.12-16

	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	\$ 584,896.34
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
<b>TOTAL 2016 COMPENSATION</b>	<b>\$ 171,000.00</b>	<b>\$ 188,784.90</b>	<b>\$ 171,666.67</b>	<b>\$ 194,000.00</b>	<b>\$ 172,500.00</b>	<b>\$ 61,500.00</b>	<b>\$ 161,166.67</b>	<b>\$ 170,166.67</b>	<b>\$ 184,029.57</b>	<b>\$ 162,666.67</b>	<b>\$ 1,637,481.16</b>

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	\$ 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				\$ 1,500.00	\$ 1,500.00		\$ 6,000.00
Nov 3 - Comp. Mtg	\$ 1,500.00			\$ 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)
<b>TOTAL</b>	<b>\$ 25,363.75</b>	<b>\$ 29,362.89</b>	<b>\$ 24,362.62</b>	<b>\$ 30,260.68</b>	<b>\$ 25,352.01</b>	<b>\$ 18,461.99</b>	<b>\$ 22,892.86</b>	<b>\$ 24,372.40</b>	<b>\$ 27,816.64</b>	<b>\$ 22,888.46</b>	<b>\$ 251,134.30</b>

**Miscellaneous Restating Adjustment**

**Non-Utility Removals**

2.12-18

**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										
428500		722.46								722.46
501200						235.98				235.98
506000						1,419.78				1,419.78
537000						48.80				48.80
545000						100.00				100.00
568000						2,840.79				2,840.79
588000						717.80	213.83	487.65		1,428.08
813000									123.38	123.38
870000									60.06	60.06
902000					3.26				32.72	909.99
905000		391.15								255.14
908000				20.52	185.00					86.96
909000			121.35						1,778.33	1,899.88
921000		358.38	118.70							477.08
930200		1,237.87	155.58	313.76	14.35	5,550.24				7,271.60
935000		9,178.99				1,750.00				8,029.79
<b>2016 Total</b>		<b>8,888.65</b>	<b>395.63</b>	<b>334.28</b>	<b>212.61</b>	<b>12,662.99</b>	<b>308.63</b>	<b>497.65</b>	<b>183.42</b>	<b>32.72</b>
<b>Grand Total</b>		<b>8,888.65</b>	<b>395.63</b>	<b>334.28</b>	<b>212.61</b>	<b>12,662.99</b>	<b>308.63</b>	<b>497.65</b>	<b>183.42</b>	<b>32.72</b>

Electric - 2016	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.ID	GD.OR	GD.WA
428500	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
501200	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
506000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
537000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
545000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
568000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
588000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
813000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
870000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
880000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
902000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	100%	0%	0%	0%
905000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	100%	0%	0%	0%
908000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	100%	0%	0%	0%
909000	7	52.892%	61.435%	61.435%	61.435%	100%	100%	100%	0%	0%	0%
921000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
930200	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	0%	0%	0%
935000	7	71.326%	78.482%	78.482%	78.482%	100%	100%	100%	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
428500	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
501200	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
506000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
537000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
545000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
568000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
588000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
813000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
870000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
880000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	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%	89.834%	100%	0%	100%
930200	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	100%	0%	100%
935000	7	19.958%	21.518%	21.518%	21.518%	0%	0%	89.834%	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
428500	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
428500	1	70.860%	70.860%	0%	100.000%	0%	0%	70.860%	0%	0%	100%
501200	1	70.860%	70.860%	0%	100.000%	0%	0%	70.860%	0%	0%	100%
506000	1	70.860%	70.860%	0%	100.000%	0%	0%	70.860%	0%	0%	100%
537000	1	70.860%	70.860%	0%	100.000%	0%	0%	70.860%	0%	0%	100%
545000	1	70.860%	70.860%	0%	100.000%	0%	0%	70.860%	0%	0%	100%
568000	1	70.860%	70.860%	0%	100.000%	0%	0%	70.860%	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	72.489%	72.489%	0%	100.000%	0%	0%	72.489%	0%	0%	100%
930200	4	72.489%	72.489%	0%	100.000%	0%	0%	72.489%	0%	0%	100%
935000	4	72.489%	72.489%	0%	100.000%	0%	0%	72.489%	0%	0%	100%

2.12-19

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
426500	\$ 338.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338.19
501200	\$ -	\$ -	\$ -	\$ -	\$ 154.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154.87
508000	\$ -	\$ -	\$ -	\$ -	\$ 931.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 931.80
537000	\$ -	\$ -	\$ -	\$ -	\$ 31.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.90
545000	\$ -	\$ -	\$ -	\$ -	\$ 65.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65.63
588000	\$ -	\$ -	\$ -	\$ -	\$ 1,864.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,864.41
588000	\$ -	\$ -	\$ -	\$ -	\$ 487.77	\$ -	\$ 497.05	\$ -	\$ -	\$ -	\$ -	\$ 985.42
813000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.00
902000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
905000	\$ 135.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135.85
908000	\$ -	\$ -	\$ -	\$ 119.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119.80
908000	\$ -	\$ 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	\$ 2,998.68	\$ -	\$ -	\$ -	\$ 1,199.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,198.38
	<u>4,247.28</u>	<u>195.42</u>	<u>-</u>	<u>133.06</u>	<u>8,503.47</u>	<u>-</u>	<u>497.65</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,578.88</u>

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
508000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
813000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58.88	\$ -	\$ -	\$ -	\$ 58.88
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.95	\$ -	\$ -	\$ -	\$ 28.95
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255.14	\$ 255.14
802000	\$ -	\$ -	\$ -	\$ 1.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.28
905000	\$ 85.79	\$ -	\$ -	\$ -	\$ 75.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160.99
908000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908000	\$ -	\$ 31.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.00
921000	\$ 51.88	\$ 18.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.40
930200	\$ 178.08	\$ 24.27	\$ -	\$ 3.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205.44
935000	\$ 894.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894.06
	<u>1,312.68</u>	<u>73.78</u>	<u>-</u>	<u>78.55</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87.83</u>	<u>-</u>	<u>-</u>	<u>255.14</u>	<u>1,808.98</u>

2.12-20

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		ED		WA		ID		GD		Grand Total
		Ferc Acct	CD	AN	AN	AN	AN	AN	AN	AN	AN	AN	AN	
2016	722.46	428600												722.46
		501200												235.98
		506000												1419.78
		537000												48.6
		545000												100
		568000												2840.79
		588000												1428.08
		813000												123.36
		870000												60.06
		880000												1197.85
		902000												3.26
		905000												391.15
		908000												302.48
		909000												1899.68
		921000												477.08
		930200												7271.6
		935000												8020.79
2016 Total														26544
Grand Total														26544

Prep by: \_\_\_\_\_  
 Mgr. Review: \_\_\_\_\_

Date: 2/27/2017



2012-21

Avista Utilities  
Miscellaneous Adjustment - Removal of Non-Utility Transactions  
For the Twelve Months Ended September 30, 2016

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 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Ferc Acct	Service CD	Jurisdiction AA	Expenditure Type	Vendor Name	Transaction Desc	Total
426000		CD	AA	885 Miscellaneous	ADVENTURES IN ADVERTISING	AVA LOGO GOLF BALLS	722.46
426000 Total							722.46
661200	ED	AN		210 Employee Auto Mileage 216 Employee Business Meals	Gray, Ronald Lee Gray, Ronald Lee	Mileage, To Vernon, BC. Contract discussions wicarrier 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 28.91 43.51
601200 Total							218.98
606000	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 KFGIS Christmas party gift cards Meals, Kettle Falls Staff Christmas Party and Operation Santa Toy Roundup	12.65 12.65 9.72 1384.75
606000 Total							1419.78
637000	ED	AN		210 Employee Auto Mileage	Sward, Timothy J	Mileage, Personnel vehicle mileage to and from Thompson Falls Avista Charity Golf Tournament meeting with SCCHO	48.6
645000	ED	AN		235 Employee Misc Expenses	Gifford, Amber Marie	Misc, GPSS Safety Meeting Gift Card	100
645000 Total							100
669000	ED	AN		828 Donations	CITY OF MOSCOW	SIGNS	1640.79
669000 Total							1640.79
688000	ED	AN		235 Employee Misc Expenses 880 Materials & Equipment 880 Office Supplies 830 Dues 885 Miscellaneous 890 Office Supplies 216 Employee Business Meals 235 Employee Misc Expenses	WELLS FARGO BANK NA Massey, Vincent Jerome - PRIEST RIVER CHAMBER OF COMMERCE FURNITURE EXCHANGE YOKES FLORAL TRADITIONS Blnder, Frank M CORP CREDIT CARD	GIFT CARDS Materials, gift card Christmas Dues for Office MEMBERSHIP DUES FLOWERS FLOWERS FLOWERS FOR CHAD SUMMERS Meals, Chamber luncheon Meals, Deer Park Chamber ANGELA SMITH-GIFT TREE	5 7 -37.4 120 29.31 22.42 42.1 24 6 70.55
688000 Total							2840.72
813000	GD	AA		235 Employee Misc Expenses	CORP CREDIT CARD	JODY MOREHOUSE-TLF PORTLAND FLORIST SHOP	79.95
813000 Total							79.95
870000	GD	AA		235 Employee Misc Expenses	Sareither, Randy K	LIBERTY PARK FLORIST EMPLOYEE PERFORMANCE EVENT	43.41
870000 Total							43.41
880000	GD	ID		830 Dues 885 Miscellaneous 235 Employee Misc Expenses 888 Miscellaneous 216 Employee Business Meals 885 Miscellaneous	PRIEST RIVER CHAMBER OF COMMERCE FURNITURE EXCHANGE YOKES 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 1.64 1.16 7.60 159.99 105.14 150
880000 Total							1197.85
892000	CD	WA		890 Office Supplies	Fogg, Jackson S	Office Supplies, Cards for the office (sympathy & thank you)	3.22
892000 Total							3.22
909000	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	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 80003960 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
909000 Total							328.16
908000	CD	ID		210 Employee Auto Mileage	Schmitt, Sharron 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	7.02 10.8 2.7 45 30 95 25
908000 Total							328.16
909000	CD	AN		216 Employee Business Meals	Danahoe, Dawn Yvette	Meals, 811 Golf Tournament/Water/snacks at the Avista Safety Tent/AV sponsored hole	121.35
909000 Total							121.35
921000	CD	AA		210 Employee Auto Mileage 216 Employee Business Meals 235 Employee Misc Expenses	Feltes, Karen S Feltes, Karen S Vermillion, Dennis P Akins, Jared P CORP CREDIT CARD Vermillion, Dennis P	Mileage, AELP Airport Meals, Dinner with AELP T. McLeod Meals, Thank you lunch for Jenni Blaylock - AELP Work Meals, United Way meeting (Blake/Samantha) Misc, Thank you gift for tour of Sonderen 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	10.8 111.48 48.26 88.92 38.03 18.75 5.44 1.2 8.52 30.98 118.7
921000 Total							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	5.94 1.08 4.05 389.69
930200 Total							397.76
930900	CD	AN		216 Employee Business Meals 885 Miscellaneous	Thies, Mark T CORP CREDIT CARD NORTHWEST HVAC/R	Misc, Golf with other CFO's after UEC Summit KAREN LORENZ-LIBERTY PARK FLORIST GOLF REGISTRATION Meals, Chamber lunch meeting Candy for CLK Christmas parade	175 161.81 500 77.15
930900 Total							813.91
921000	ED	AN		825 Donations 210 Employee Auto Mileage 216 Employee Business Meals 830 Dues 210 Employee Auto Mileage 216 Employee Business Meals 020 Professional Services	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	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 NT OUTREACH GOLF NSP AD CHRISTMAS BOOKLET AD MT OUTREACH GOLF MEDIA MONTANA GOLF AD MEDIA	27 40 45.14 17.61 34 24.08 180 1.62 12.73 270 306.25 242.5 125 167.18 120 88.75 142.5 71.25 68.25 177.5 245.97 24.25 220 83.59 240 23 438 524.4
921000 Total							2459.76

930200	ED	AN	886 Miscellaneous	SANDERS COUNTY LEDGER	MONTANA GOLF EVENT SUPPLIER OUTREACH	844.1
					MONTANA GOLF EVENT SUPPLIES OUTREACH	546.83
					MONTANA OUTREACH GOLF EVENT MATS	410.82
					MT GOLF EVENT COMMUNITY	195
<b>930200 Total</b>						<b>1997.58</b>
936000	CD	AA	020 Professional Services	SENSE	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	926 Donations	ST JOE POTTY HUTS	PORTABLE TOILET RENTAL	91.8
<b>936000 Total</b>						<b>8920.79</b>
<b>Grand Total</b>						<b>26844</b>



**Miscellaneous Restating Adjustment**

**Service/Jurisdiction Reclassifications**

As Recorded													
Sum of Transaction Amount	Accounting Year	As Recorded	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
<b>Grand Total</b>							<b>7,101.24</b>	<b>164.16</b>	<b>70.00</b>				<b>8,486.77</b>

Corrected													
Sum of Transaction Amount	Accounting Year	Corrected	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
<b>Grand Total</b>				<b>5,745.44</b>				<b>1,355.80</b>			<b>164.16</b>	<b>1,221.37</b>	<b>8,486.77</b>

Adjustment - System													
Sum of Transaction Amount	Accounting Year	Corrected	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)				
925100	2016						(17.00)						
588000	2016										164.16		
925200	2016												1,151.37
<b>Grand Total</b>				<b>4,594.07</b>			<b>(7,101.24)</b>	<b>1,191.64</b>	<b>(70.00)</b>		<b>164.16</b>	<b>1,221.37</b>	

Adjustment - WA Electric													
Sum of Transaction Amount	Accounting Year	Corrected	CD,AA	CD,AN	CD,ID	CD,WA	ED,AN	ED,ID	GD,AA	GD,AN	GD,ID	GD,OR	Grand Total
557170	2016			2,989.35			(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)
<b>Grand Total</b>				<b>2,344.52</b>			<b>(4,660.54)</b>						<b>(2,316.02)</b>

Adjustment - WA Gas													
Sum of Transaction Amount	Accounting Year	Corrected	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)
<b>Grand Total</b>				<b>697.23</b>					<b>(48.74)</b>				<b>648.48</b>

Total WA Electric				2,344.52			(4,660.54)						(2,316.02)
Total WA Gas				697.23			(48.74)						648.48
<b>Grand Total</b>				<b>3,041.75</b>			<b>(4,660.54)</b>		<b>(48.74)</b>				<b>(1,567.54)</b>

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
<b>557170 Total</b>						<b>5745.44</b>
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
<b>588000 Total</b>						<b>164.16</b>
925200	CD	AN	885 Mis	DEPT OF CONSUMER & BUSINESS SERVICES	OREGON 2ND QTR (APR - JUNE) 2016	1151.37
<b>925200 Total</b>						<b>1151.37</b>
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
<b>535000 Total</b>						<b>18.8</b>
537000	ED	AN	005 Leg	PAINE HAMBLEN LLP	NORTH IDAHO WATER RIGHTS	1320
<b>537000 Total</b>						<b>1320</b>
870000	GD	AA	235 Emf 215 Emf	Wisdom, Daniel W Wisdom, Daniel W	Parking, Travel to Oregon. Meals, Travel to Oregon.	50 20
<b>870000 Total</b>						<b>70</b>
925100	ED	AN	845 Insl	ACCESS IDAHO	ACCESS IDAHO NOV 2016	17
<b>925100 Total</b>						<b>17</b>
<b>Grand Total</b>						<b>8486.77</b>

Prep by: \_\_\_\_\_ 1st Review: JWA  
 Date: 2/27/2017 Mgr. Review: \_\_\_\_\_

**Miscellaneous Restating Adjustment**

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
<b>Total</b>	<b>\$ 1,346,952</b>

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: \_\_\_\_\_

Date: 2/27/2017

Mgr. Review: JMC

# **Miscellaneous Restating Adjustment**

## **Plane Reclassification**

2.12-28

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-1

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

Net Adjustment - 2016							
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	-
<b>Grand Total</b>	<b>(27,675.00)</b>	<b>-</b>	<b>12,655.00</b>	<b>680.00</b>	<b>12,840.00</b>	<b>1,500.00</b>	<b>-</b>

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%	0%
923000	48.530%	53.399%	68.040%	100%	0%	0%	0%
928000	48.530%	53.399%	68.040%	100%	0%	0%	0%
930200	48.530%	53.399%	68.040%	100%	0%	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)
	<b>(13,430.74)</b>	<b>-</b>	<b>8,610.46</b>	<b>680.00</b>	<b>-</b>	<b>-</b>	<b>(4,140.27)</b>

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)
	<b>(4,004.39)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,004.39)</b>

WA - Total							
WA - Total Adjustment	CD.AA	CD.AN	ED.AN	ED.WA	GD.OR	ZZ.ZZ	Grand Total
<b>Total Electric</b>							
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)
	<b>(13,430.74)</b>	<b>-</b>	<b>8,610.46</b>	<b>680.00</b>	<b>-</b>	<b>-</b>	<b>(4,140.27)</b>

E-MR-2

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

G-MR-2

Prep by: 

**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
<b>Grand Total</b>	<b>27,675.00</b>	-	<b>1,500.00</b>	<b>3,520.00</b>	-	-	<b>32,695.00</b>

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
<b>Grand Total</b>			<b>14,155.00</b>	<b>4,200.00</b>	<b>12,840.00</b>	<b>1,500.00</b>	<b>32,695.00</b>

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	-
<b>Grand Total</b>	<b>(27,675.00)</b>	-	<b>12,655.00</b>	<b>680.00</b>	<b>12,840.00</b>	<b>1,500.00</b>	-

MR-PR-1

Prep by:   
Mgr. Review: \_\_\_\_\_



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 08903891	AVA020216	2016	923000	5,800.00	Corporate Planning-099	Dolan Case Negotiation	AN		
923000	CD	AA	201603	Z88 08903891	AVA032516	2016	923000	4,835.00	Corporate Planning-099	Dolan Case	AN		
580000	ED	WA	201601	Z88 02800160	AVA012516	2016	580000	3,520.00	Elect Ops Admin Activity - WA	Technology, particularly in regards to Smart Buildings	AN		
930200	GD	AA	201611	Z88 08903891	AVA110616	2016	930200	6,485.00	Corporate Planning-099	Medford Chamber of Commerce Annual Meeting	OR		
930200	CD	AA	201611	Z88 08903891	AVA110616	2016	930200	6,345.00	Corporate Planning-099	Medford Chamber of Commerce Annual Meeting	OR		
928000	CD	AA	201603	Z88 08900540	AVA032416	2016	928000	4,200.00	Common Regulatory Activities	WUTC Open Meeting - Presentation by Avista - Current Windstorm Damage Docket UJ-160056	WA		
930200	ED	AN	201607	Z88 08800310	AVA072816	2016	930200	750.00	Elect-Trade/Professional Assoc	Montana Governor's Cup	ZZ		
930200	ED	AN	201607	Z88 08800310	AVA072816	2016	930200	750.00	Elect-Trade/Professional Assoc	Montana Governor's Cup	ZZ		
									32,695.00				

Accounting Period (All)

Sum of Transaction Amount	Service	Jur	CD Total	ED	ED Total	Grand Total
Ferc Acct	CD	AA				
580000	AA	WA		3,520.00	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	1,500.00	14,340.00
Grand Total			27,675.00	5,020.00	5,020.00	32,695.00

**Miscellaneous Restating Adjustment**

D&O Insurance



2016 D & O Premiums (Estimated)

Carrier	2015 Premiums	Projected Increase/Decrease	Actual - Invoiced 12 30 15			Comments
			2016 Total Premium	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 Speciality (\$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) ✓

*final*

*Electric Adj only*

Electric Provision for Rate Refund Prior Period Adjustment

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

GL Account Balance Accounting Period : 2016%

Jurisdictions:WA

Ferc Acct	Ferc Acct Desc	Service	Accountin g Period	Beginning Balance	Monthly Activity	Ending Balance	
229000	ACCUMULATED PROVISION - RATE R	ED	201601	-3,422,474.00	0.00	-3,422,474.00	
	ACCUMULATED PROVISION - RATE R		201602	-3,422,474.00	0.00	-3,422,474.00	
	ACCUMULATED PROVISION - RATE R		201603	-3,422,474.00	1,049,661.00	-2,372,813.00	
	ACCUMULATED PROVISION - RATE R		201604	-2,372,813.00	0.00	-2,372,813.00	
	ACCUMULATED PROVISION - RATE R		201605	-2,372,813.00	0.00	-2,372,813.00	
	ACCUMULATED PROVISION - RATE R		201606	-2,372,813.00	1,119,031.00	-1,253,782.00	
	ACCUMULATED PROVISION - RATE R		201607	-1,253,782.00	0.00	-1,253,782.00	
	ACCUMULATED PROVISION - RATE R		201608	-1,253,782.00	898,901.00	-354,881.00	
	ACCUMULATED PROVISION - RATE R		201609	-354,881.00	354,881.00	0.00	
	ACCUMULATED PROVISION - RATE R		201610	0.00	-42,439.00	-42,439.00	
	ACCUMULATED PROVISION - RATE R		201611	-42,439.00	-42,439.00	-84,878.00	
	ACCUMULATED PROVISION - RATE R		201612	-84,878.00	-2,303,111.00	-2,388,000.00	
				Sum:	1,076,924.00		1,076,924.00
					-215,585.00		-215,585.00
449100	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	
	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	-928,630.00	
	PROVISION FOR RATE REFUND		201607	-928,630.00	0.00	-928,630.00	
	PROVISION FOR RATE REFUND		201608	-928,630.00	0.00	-928,630.00	
	PROVISION FOR RATE REFUND		201609	-928,630.00	354,881.00	-573,749.00	
	PROVISION FOR RATE REFUND		201610	-573,749.00	0.00	-573,749.00	
	PROVISION FOR RATE REFUND		201611	-573,749.00	-2,303,111.00	-2,876,860.00	
	PROVISION FOR RATE REFUND		201612	-2,876,860.00	-2,303,111.00	-5,179,971.00	
				Sum:	-2,767,455.00		-2,767,455.00
				Sum:	-1,690,531.00		-1,690,531.00
4990100	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	
	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	-928,630.00	
	PROVISION FOR RATE REFUND		201607	-928,630.00	0.00	-928,630.00	
	PROVISION FOR RATE REFUND		201608	-928,630.00	0.00	-928,630.00	
	PROVISION FOR RATE REFUND		201609	-928,630.00	354,881.00	-573,749.00	
	PROVISION FOR RATE REFUND		201610	-573,749.00	0.00	-573,749.00	
	PROVISION FOR RATE REFUND		201611	-573,749.00	-2,303,111.00	-2,876,860.00	
	PROVISION FOR RATE REFUND		201612	-2,876,860.00	-2,303,111.00	-5,179,971.00	
				Sum:	-2,767,455.00		-2,767,455.00
				Sum:	-1,690,531.00		-1,690,531.00

2015 Entries	2016 Entries	2016 Entries
1,274,000.00	(224,339.00)	1,049,661.00 Revised 2015 Earnings Test Adjustment and 2016 Q1 estimate
1,249,573.00	(130,542.00)	1,119,031.00 Final 2015 Earnings Test Adjustment and 2016 Q2 estimate
898,901.00	354,881.00	898,901.00 Transfer 2015 sharing to Deferred Revenue (balance sheet only)
(42,439.00)	(42,439.00)	(42,439.00) 2016 Q3 estimate
42,439.00	(42,439.00)	(42,439.00) Staff Methodology adjustment to 2015 sharing (balance sheet only)
3,422,474.00	(2,303,111.00)	(2,303,111.00) Transfer 2015 residual to 2016
	(2,345,550.00)	1,076,924.00 2016 Q4 estimate
	(215,585.00)	(215,585.00) 2016 Q1 estimate
	(320,842.00)	(320,842.00) 2016 Q2 estimate
	177,628.00	177,628.00 2016 Q3 estimate
	(2,408,656.00)	(2,408,656.00) 2016 Q4 estimate
	(2,767,455.00)	(2,767,455.00)
(1,274,000.00)	224,339.00	(1,049,661.00) Revised 2015 Earnings Test Adjustment and 2016 Q1 estimate
(1,249,573.00)	130,542.00	(1,119,031.00) Final 2015 Earnings Test Adjustment and 2016 Q2 estimate
	(354,881.00)	(354,881.00) 2016 Q3 estimate
(42,439.00)	42,439.00	42,439.00 Transfer 2015 residual to 2016
(2,566,012.00)	2,303,111.00	2,303,111.00 2016 Q4 estimate
	(220,462.00)	(220,462.00)
	215,585.00	215,585.00 2016 Q1 estimate
	320,842.00	320,842.00 2016 Q2 estimate
	(177,628.00)	(177,628.00) 2016 Q3 estimate
	2,408,656.00	2,408,656.00 2016 Q4 estimate
	2,767,455.00	2,767,455.00



2.13-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Project Compass
	Adjustment Number	2.13
	Workpaper Reference	G-CA
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	1,079
23	Taxes	-
24	Total Admin. & General	1,079
25	Total Gas Expense	1,079
26	OPERATING INCOME BEFORE FIT	(1,079)
	FEDERAL INCOME TAX	
27	Current Accrual	(378)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (701)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



*Ima*

**Avista Washington Gas  
Compass Deferral and Amortization**

Deferral	G-PCD-2	Deferral Entries	Accumulated Deferral
	1/31/2015	\$ -	\$ -
	2/28/2015	\$ (174,269)	\$ (174,269)
	3/31/2015	\$ (180,954)	\$ (355,223)
	4/30/2015	\$ (184,918)	\$ (540,141)
	5/31/2015	\$ (188,786)	\$ (728,927)
	6/30/2015	\$ (193,805)	\$ (922,732)
	7/31/2015	\$ (193,993)	\$ (1,116,725)
	8/31/2015	\$ (193,993)	\$ (1,310,718)
	9/30/2015	\$ (193,993)	\$ (1,504,711)
	10/31/2015	\$ (193,993)	\$ (1,698,704)
	11/30/2015	\$ (193,993)	\$ (1,892,697)
	12/31/2015	\$ (193,993)	\$ (2,086,690)

24	Months to Amortize
3.25%	Interest rate

(\$89,919.40)

*Regulatory amortization only. Not recorded in G/L! Jma*

# of Months	Payment Date	Beginning Balance	Amortization	Principal	Interest	Ending Balance
	<b>G-PCD-1</b>	2,086,690				2,086,690
1	1/31/2016		89,919.40	84,267.95	5,651.45	2,002,422
2	2/28/2016		89,919.40	84,496.17	5,423.23	1,917,926
3	3/30/2016		89,919.40	84,725.02	5,194.38	1,833,201
4	4/30/2016		89,919.40	84,954.48	4,964.92	1,748,247
5	5/31/2016		89,919.40	85,184.56	4,734.84	1,663,062
6	6/30/2016		89,919.40	85,415.27	4,504.13	1,577,647
7	7/31/2016		89,919.40	85,646.61	4,272.79	1,492,000
8	8/31/2016		89,919.40	85,878.57	4,040.83	1,406,121
9	9/30/2016		89,919.40	86,111.16	3,808.24	1,320,010
10	10/31/2016		89,919.40	86,344.37	3,575.03	1,233,666
11	11/30/2016		89,919.40	86,578.22	3,341.18	1,147,088
12	<b>12/31/2016</b>		<b>89,918.40</b>	<b>86,811.70</b>	<b>3,106.70</b>	<b>1,060,276</b>
13	1/31/2017		89,919.40	87,047.82	2,871.58	973,228
14	2/28/2017		89,919.40	87,283.57	2,635.83	885,944
15	3/30/2017		89,919.40	87,519.97	2,399.43	798,424
16	4/30/2017		89,919.40	87,757.00	2,162.40	710,667
17	5/31/2017		89,919.40	87,994.68	1,924.72	622,672
18	6/30/2017		89,919.40	88,233.00	1,686.40	534,439
19	7/31/2017		89,919.40	88,471.96	1,447.44	445,967
20	8/31/2017		89,919.40	88,711.57	1,207.83	357,255
21	9/30/2017		89,919.40	88,951.83	967.57	268,303
22	10/31/2017		89,919.40	89,192.75	726.65	179,110
23	11/30/2017		89,919.40	89,434.31	485.09	89,676
24	<b>12/31/2017</b>		<b>89,918.40</b>	<b>89,675.53</b>	<b>242.87</b>	-
					\$ 71,376	

	<b>Amortization</b>
2016 Amortization	1,079,032
2017 Amortization	1,079,032

Prep by: \_\_\_\_\_ 1st Review: *Jma*  
Date: 2/15/2017 Mgr. Review: \_\_\_\_\_



Workpaper Ref. G-PCD-1

Avista Utilities  
Project Compass

WA Natural Gas Revenue Requirement (1)

Line No.

	February		March		April	
	Software (FERC 303100)	Hardware (FERC 391100)	Software (FERC 303100)	Hardware (FERC 391100)	Software (FERC 303100)	Hardware (FERC 391100)
1	Depreciation Expense					
2	Property Tax @ 1.5% of Gross Plant, excluding software	6,386,470	6,197,829	6,197,829	32,909	2,940
3	Total Expenses	136,384	4,954	4,954	2,940	2,940
4	Net Operating Income Before FIT	6,522,854	233,461	233,461	(35,849)	(128,929)
5	FIT Benefit of Depreciation and Property Tax	2,282,999	81,711	81,711	12,547	45,125
6	FIT Benefit of Interest Expense	772,117	31,289	31,289	17,766	19,502
7	Net Operating Income Requirement	(3,467,738)	(120,461)	(120,461)	(21,566)	(64,302)
8	Net Plant (2)	86,248,445	3,485,587	3,485,587	1,971,114	2,167,129
9	Accumulated Depreciation (AMA)	(3,193,236)	(114,254)	(114,254)	(16,455)	(62,995)
10	Accumulated DFTT (AMA)	(3,712,691)	(155,611)	(155,611)	(98,681)	(99,782)
11	Net Rate Base	79,354,285	3,215,722	3,215,722	1,825,893	2,004,352
12	Rate of Return	7.32%	7.32%	7.32%	7.32%	7.32%
13	Return on Rate Base	5,808,734	235,391	235,391	133,655	146,719
14	Net Operating Income Requirement including Return	9,276,472	355,852	355,852	176,391	211,021
15	WA Natural Gas Conversion Factor	0.62014	0.62014	0.62014	0.62014	0.62014
16	Revenue Requirement	14,958,674	573,825	573,825	284,437	340,280
17	WA Natural Gas Allocator	13.98%	13.98%	13.98%	13.98%	13.98%
18	Revenue Requirement - WA Natural Gas Share (3) (4)	\$1,678,152	\$80,221	\$14,080	\$39,764	\$47,571

19	Tax benefit of debt					
20	Net rate base per above	\$71,193,093	\$79,354,285	\$2,917,126	\$1,825,893	\$2,004,352
21	Debt cost component	2.78%	2.78%	2.78%	2.78%	2.78%
22	Federal income tax rate	35%	35%	35%	35%	35%
23	Tax benefit of debt cost	\$692,709	\$772,117	\$28,384	\$17,766	\$19,502

Notes:

(1) Information provided based on actual transfers to plant at the time the Project went into service.

(2) Project Compass Costs include the following:

Total Cost Thru Feb. 28, 2015	March Actual	April Actual	May Actual	June Actual	July Actual	Total Cost
\$ 86,468,151	\$ 10,171,937	\$ 3,485,587	\$ 2,167,129	\$ 2,206,487	\$ 2,871,859	\$ 107,889
\$ 3,155,288	\$ 330,299	\$ 3,485,587	\$ 2,167,129	\$ 2,206,487	\$ 2,871,859	\$ 107,889
\$ 1,971,114	\$ 196,015	\$ 2,167,129	\$ 2,206,487	\$ 2,871,859	\$ 9,690	\$ 11,172,594
\$ 1,998,828	\$ 206,658	\$ 2,167,129	\$ 2,206,487	\$ 2,871,859	\$ 9,690	\$ 11,172,594
\$ 2,613,864	\$ 257,995	\$ 2,871,859	\$ 2,871,859	\$ 2,871,859	\$ 9,690	\$ 11,172,594
\$ 98,199	\$ 9,690	\$ 107,889	\$ 107,889	\$ 107,889	\$ 107,889	\$ 107,889
\$ 96,306,444	\$ 11,172,594	\$ 107,889	\$ 107,889	\$ 107,889	\$ 107,889	\$ 107,889
\$ 9,311,975	\$ 1,079,669	\$ 10,391,643	\$ 10,391,643	\$ 10,391,643	\$ 10,391,643	\$ 10,391,643
\$ 86,394,469	\$ 10,092,925	\$ 97,087,396	\$ 97,087,396	\$ 97,087,396	\$ 97,087,396	\$ 97,087,396

(4) The carrying charge on the deferral balance will be 3.25%.

Prep by: \_\_\_\_\_ 1st Review: *JPA*

Date: 2/15/2017

Mgr. Review: \_\_\_\_\_

2.13-04

	May			June			July			Total
	Software (FERC 303100)	Hardware (FERC 391100)	Total	Software (FERC 303100)	Hardware (FERC 391100)	Total	Software (FERC 303100)	Hardware (FERC 391100)	Total	
	\$ 83,326	\$ 30,614	\$ 113,940	\$ 108,911	\$ 38,219	\$ 147,130	\$ 4,092	\$ 1,435	\$ 5,527	\$ 7,007,563
	-	3,100	3,100	-	3,870	3,870	-	145	145	151,393
	83,326	33,714	117,040	108,911	42,089	151,000	4,092	1,580	5,672	7,158,956
	(83,326)	(33,714)	(117,040)	(108,911)	(42,089)	(151,000)	(4,092)	(1,580)	(5,672)	(7,158,956)
	29,164	11,800	40,964	38,119	14,731	52,850	1,432	553	1,985	2,505,634
	18,060	1,843	19,903	23,605	2,302	25,907	887	86	973	889,691
	\$ (36,102)	\$ (20,071)	\$ (56,173)	\$ (47,187)	\$ (25,056)	\$ (72,243)	\$ (1,773)	\$ (941)	\$ (2,714)	\$ (3,783,631)
	\$ 1,999,828	\$ 206,658	\$ 2,206,486	\$ 2,613,864	\$ 257,995	\$ 2,871,859	\$ 98,199	\$ 9,690	\$ 107,889	97,087,395
	(41,663)	(15,307)	(56,970)	(54,456)	(19,110)	(73,566)	(2,046)	(718)	(2,764)	(3,503,785)
	(102,063)	(1,876)	(103,939)	(133,401)	(2,342)	(135,743)	(5,012)	(88)	(5,100)	(4,201,099)
	1,856,102	189,475	2,045,577	2,426,007	236,543	2,662,550	91,141	8,884	100,025	89,382,511
	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
	\$ 135,867	\$ 13,870	\$ 149,736	\$ 177,584	\$ 17,315	\$ 194,899	\$ 6,672	\$ 650	\$ 7,322	\$ 6,542,800
	\$ 171,969	\$ 33,941	\$ 205,909	\$ 224,771	\$ 42,371	\$ 267,142	\$ 8,445	\$ 1,591	\$ 10,036	10,326,432
	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014
	\$ 277,307	\$ 54,731	\$ 332,036	\$ 362,452	\$ 68,325	\$ 430,777	\$ 13,618	\$ 2,566	\$ 16,183	\$ 16,651,775
	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%	13.98%
	\$38,768	\$7,651	\$46,419	\$50,671	\$9,552	\$60,223	\$1,904	\$359	\$2,263	\$2,086,690
	\$1,856,102	\$189,475	\$2,045,577	\$2,426,007	\$236,543	\$2,662,550	\$91,141	\$8,884	\$100,025	\$89,382,511
	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%
	\$51,600	\$5,267	\$56,867	\$67,443	\$6,576	\$74,019	\$2,534	\$247	\$2,781	\$2,484,834
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	\$18,060	\$1,843	\$19,903	\$23,605	\$2,302	\$25,907	\$887	\$86	\$973	\$869,692

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/15/2017 Mgr. Review: \_\_\_\_\_

2.13-05

2015 Monthly Compass Deferred Revenue Requirement Schedule

	Feb	Mar	Apr	May	June	July	Total Deferral
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 174,268.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,268.50
March	\$ 174,268.50	\$ 6,685.08	\$ -	\$ -	\$ -	\$ -	\$ 180,953.58
April	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ -	\$ -	\$ -	\$ 184,917.83
May	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ -	\$ -	\$ 188,786.08
June	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ -	\$ 193,804.66
July	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
August	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
September	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
October	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
November	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
December	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
Annual Deferred Revenue Requirement							\$ 2,086,690.09

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 2/15/2017

Mgr. Review: *JMA*



2.14-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives
	Adjstment Number	2.14
	Workpaper Reference	G-RI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(180)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(180)
25	Total Gas Expense	(180)
26	OPERATING INCOME BEFORE FIT	180
	FEDERAL INCOME TAX	
27	Current Accrual	63
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 117
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*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
<b>Total Actual Incentive</b>	<b>\$ ✓ 11,329,869</b>	<b>\$ ✓ 3,649,334</b>	<b>\$ 14,979,203</b>

**Adjustment - Calculation**

<b>Total Actual Operating Incentive (from above)</b>	<b>\$ 6,858,539</b>	<b>\$ 1,847,042</b>	<b>\$ 8,705,581</b>
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
<b>Total Incentive</b>	<b>\$ 9,460,586</b>	<b>\$ 2,829,628</b>	<b>\$ 12,290,214</b>
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%	
<b>Total Incentive based on Six Year Average</b>	<b>\$ 6,216,051.25</b>	<b>\$ 1,203,535.14</b>	<b>\$ 7,419,586.40</b>
<b>Adjustment</b>	<b>\$ (642,487.75)</b>	<b>\$ (643,506.86)</b>	<b>\$ (1,285,994.60)</b>

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)
----------------	--------------

check 0

**TEST PERIOD NON-EXECUTIVE OFFICER EXPENSE**

Accounting Year 2016

Sum of Transaction Amount Accounting Period	Report Category				Grand Total
	CAP	NONOP	OPER	OTHER	
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)
<b>Total 12 ME 12.31.2016</b>	<b>\$ 3,424,083</b>	<b>\$ 62,602</b>	<b>\$ 6,858,539</b>	<b>\$ 984,645</b>	<b>\$ 11,329,870</b>
% split	30.22%	0.55%	60.54%	8.69%	100.00%

**TEST PERIOD EXECUTIVE OFFICER EXPENSE**

Accounting Year 2016

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

this all ties out to Jenny's journals

SUM-1

2.14-04

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





2.15-01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt
	Adjstment Number	2.15
	Workpaper Reference	G-DI
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	11
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (11)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



*Jmce*

2.15-02

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

<u>Adjustment Description</u>	<u>Restate Debt Interest</u>			Reconciliation
	2.15 Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense  Line No. 27 Adjustments
1.00 Per Results Report	287,786		287,786	11
1.01 Deferred FIT Rate Base		(325)	(325)	3
1.02 Deferred Debits & Credits		-	-	-
1.03 Working Capital		(864)	(864)	8
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries and Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains/Losses		-	-	-
2.10 Weather Normalization		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc Restating		-	-	-
2.13 Project Compass Amortization		-	-	-
2.14 Restating Incentives		-	-	-
2.15 Restate Debt Interest		-	-	-
	<u>287,786</u>	<u>(1,189)</u>	<u>286,597</u>	
 Weighted Average Cost of Debt	<u>2.71%</u>	<u>2.71%</u>		
Restated Debt Interest	<u>7,796</u>	<u>(32)</u>	<u>7,764</u>	<u>22</u>
 Interest Per Results (G-FIT-12A)	<u>7,828</u>		<u>7,828</u>	
Increase (Decrease) in Interest Expense	<u>(32)</u>	<u>(32)</u>	<u>(64)</u>	
FIT Rate	<u>35%</u>	<u>35%</u>		
Increase (Decrease) in FIT	<u>11</u>	<u>11</u>	<u>22</u>	<u>22</u>

2.15-03

CBR-09/2015

**AVISTA UTILITIES  
ACTUAL COST OF CAPITAL  
Washington - Gas  
DECEMBER 31, 2016**

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	50.98%	5.314%	2.71%
Common Equity	49.02%	9.50%	4.66%
Total	<u>100.00%</u>		<u>7.37%</u>

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
FEDERAL INCOME TAXES--GAS		G-FIT-12A
For Twelve Months Ended December 31, 2016		
Average of Monthly Averages Basis		
Ref/Basis	Description	

	System	Washington	Idaho
G-OPS	315,168,743	220,415,618	94,753,125
G-OPS	228,903,631	158,258,430	70,645,201
G-OPS	24,360,597	16,618,046	7,742,551
G-OTX	15,699,539	13,017,005	2,682,534
G-INT	46,204,976	32,522,137	13,682,839
G-SCM	11,566,825	7,827,784	3,739,041
	(39,639,147)	(27,096,770)	(12,542,377)
	(5,000,996)	(2,402,417)	(2,598,579)
	35.00%	35.00%	35.00%
	(1,750,349)	(840,846)	(909,503)
	14,549,380	9,922,880	4,626,500
99	(25,164)	(17,490)	(7,674)
	12,773,867	9,064,544	3,709,323

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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2.15-04

2.15-05

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

✖



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

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.004827
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038334
 Total Expense		0.045161
Net Operating Income Before FIT		0.954839
Federal Income Tax @	35.00% Shared Inputs	0.334194
 REVENUE CONVERSION FACTOR		0.620645

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	✓	727,363	
Divided by:				
Sales to Ultimate Customers + Transport **	Shared Inputs	✓	150,692,726	
EFFECTIVE RATE				0.004827

\* From Uncollectible Adjustment Workpapers.  
 \*\* From Results of Operations Report G-OPS-12A.

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

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		✓	0.038520	
Multiplied by				
Uncollectibles Factor:				
Revenue	1.000000			
Less: Effective Uncoll Rate	0.004827		0.995173	
EFFECTIVE RATE				0.038334

\* From Combined Excise Tax Return.

Prep by: Jen S. 1st Review: \_\_\_\_\_

Date: 2/21/2017

Mgr. Review: Jma