

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF FEBRUARY 2016

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			(\$11,535,183.18)
201601	\$ (11,535,183.18)	(\$32,804.00)	\$ (11,567,987.18)
201602		\$11,567,987.00	\$ (0.18)
201603		\$0.00	
201604		\$0.00	
201605		\$0.00	
201606		\$0.00	
201607		\$0.00	
201608		\$0.00	
201609		\$0.00	
201610		\$0.00	
201611		\$0.00	
201612		\$0.00	

201602

(\$0.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2016		\$ (11,535,183)	
Transfer to Account 196290		\$ 11,535,183	481 - ERM
Interest		\$ -	481 - ERM
Balance 02/29/2016		\$ (0)	
YTD			
		<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2016		\$ (11,535,183)	
Deferral Year to Date		\$ -	481 - ERM
Transfer to Account 186290		\$ 11,535,183	481 - ERM
Interest			481 - ERM
Balance 02/29/2016		\$ (0)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (3,884,944)	\$ (3,884,944)	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (3,884,944)	\$ (3,884,944)	\$ -

RECEIVED
 RECORDS MANAGEMENT
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 UTIL. AND TRAFF.
 COMMISSION

STATE OF WASHINGTON
186290 ERM AMORTIZATION BALANCE (Pending Approval 2015)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$0.00
201601	\$ -	\$0.00	\$ -
201602	\$ -	(\$11,600,791.00)	\$ (11,600,791.00)
201603	\$ (11,600,791.00)	\$0.00	
201604	\$ (11,600,791.00)	\$0.00	
201605	\$ (11,600,791.00)	\$0.00	
201606	\$ (11,600,791.00)	\$0.00	
201607	\$ (11,600,791.00)	\$0.00	
201608	\$ (11,600,791.00)	\$0.00	
201609	\$ (11,600,791.00)	\$0.00	
201610	\$ (11,600,791.00)	\$0.00	
201611	\$ (11,600,791.00)	\$0.00	
201612	\$ (11,600,791.00)	\$0.00	
201602			(\$11,600,791.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2016	\$ -	
Transfer from 186280	\$ (11,535,183.00)	481 - ERM
interest	\$ (65,608.00)	481 - ERM
Balance 02/29/2016	\$ (11,600,791.00)	

STATE OF WASHINGTON
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2016)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			(\$6,457,270.71)
201601	\$ (6,457,270.71)	\$579,345.00	\$ (5,877,925.71)
201602		\$27,371.00	\$ (5,850,554.71)
201603		\$0.00	
201604		\$0.00	
201605		\$0.00	
201606		\$0.00	
201607		\$0.00	
201608		\$0.00	
201609		\$0.00	
201610		\$0.00	
201611		\$0.00	
201612		\$0.00	

201602

(\$5,850,554.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/2016	\$ (5,877,925.71)	
Surcharge Amortization	\$43,974.00	481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (16,603.00)	481 - ERM
	\$ (5,850,554.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(0.18)
Account 186290.ED.WA balance	\$	(11,600,791.00)
Account 182350.ED.WA balance	\$	(5,850,554.71)
Total	\$	(17,451,345.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,107,971.06
Rounding	\$	0.88
Balance that should be in account - January 31, 2015	\$	6,107,971.94

GL Check	\$6,107,971.94
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	\$	0.00
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**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$2,038,919.11
ED.WA	201601	\$ 2,038,919.11	\$577,521.00	\$ 2,616,440.11
	201602		\$506,191.00	\$ 3,122,631.11
	201603		\$0.00	
	201604		\$0.00	
	201605		\$0.00	
	201606		\$0.00	
	201607		\$0.00	
	201608		\$0.00	
	201609		\$0.00	
	201610		\$0.00	
	201611		\$0.00	
	201612		\$0.00	

GL YTD Check

201602

\$3,122,631.11

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 2,616,440.11	
Amortization		\$491,135.00	475 - WA REC Journal
Interest - 6.340%		\$ 15,056.00	475 - WA REC Journal
	Ending Balance	\$ 3,122,631.11	

STATE OF WASHINGTON
232305/283310 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$ 3,122,631.11	\$ 1,092,920.89
Account 186323.ED.WA balance	\$ (2,043,721.13)	\$ (715,302.40)
Account 186324.ED.WA balance	<u>\$ (460,106.00)</u>	<u>\$ (161,037.10)</u>
Total	\$ 618,803.98	
Federal income tax rate		-35%
Deferred FIT related to deferrals	<u>\$ (216,581.39)</u>	
True up to Tax Return		
Balance that should be in account	<u>\$ (216,581.39)</u>	

GL Check

201602 (\$369,536.49)

\$ 152,955.10

No DFIT was recorded for January or February related to Account 186324 REC Deferral because it is a new account

This will be corrected in March

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2016

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD


Effective Date: 201602
 Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Last Saved: 03/07/2016 3:15 PM
 Approval Requested: 03/07/2016 3:15 PM

Seq	Co	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	43,974.00		Current Amortization
20	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		43,974.00	Current Amortization Expense
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		16,603.00	Interest Accrual for Amortization Balance
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	16,603.00		Interest Expense on Amortization Balance
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year ERM (2016)
60	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00		Current Year ERM Deferral Expense (2016)
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year ERM Interest Accrual (2016)
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00		Current Year ERM Interest Expense (2016)
90	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	11,535,183.00		2015 Balance Transfer from 186280 to 186290
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		11,535,183.00	2015 Balance Transfer from 186280 to 186290
110	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	32,804.00		Int Transfer for January from 186280 to 186290
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		32,804.00	Int Transfer for January from 186280 to 186290
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	32,804.00		Int Expense on 2015 Pending Balance
140	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		32,804.00	Int Accrual for 2015 Pending Balance
Totals:						11,661,368.00	11,661,368.00	

Avista Corporation Journal Entry

Effective Date: 201602
Journal: 481-WA ERM
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD
Last Saved by: Cheryl Kettner
Submitted by: Cheryl Kettner
Approved by:
Last Saved: 03/07/2016 3:15 PM
Approval Requested: 03/07/2016 3:15 PM


Prepared by Cheryl Kettner
Date 3/7/2016
Reviewed by _____
Date _____
Approved for Entry
Corporate Accounting use Only
Date _____

Explanation:
Record current month deferred power supply costs, and interest per WA accounting order.

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.29001%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015	(6,457,271)		586,860		(17,515)		(5,880,411)	(5,877,926)	(6,457,271)		
1/31/2016	(5,860,411)		43,974		(16,603)		(5,816,437)	(5,850,555)	(5,877,926)	(27,371.00)	
2/29/2016											
3/31/2016											
4/30/2016											
5/31/2016											
6/30/2016											
7/31/2016											
8/31/2016											
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entry:	Debit	Credit
182350 ED WA	43,974 /	Regulatory Asset ERM Approved For Recovery
557290 ED WA		43,974 / WA ERM Amortization
431600 ED WA	16,603 /	Interest Expense Energy Deferrals
182350 ED WA		16,603 / Regulatory Asset ERM Approved For Recovery

Avista Corp. - Res... Accounting
 Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1
 The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

which interest in Balance Int Exp-431600 ED WA
 which interest in Balance Int Exp-419500 ED WA

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.29001%

Account 186280

Month Ending	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016
Reg. Balance		(11,535,183)	0										
Balance Transfer			11,535,183										
Deferral - Sur/(Reb.)				0									
Interest Adjustments				0									
Interest				0									
End Balance before interest				0									
Balance with interest				0									
GLW Balance		(11,535,183)											
Check													
Adjustment Notes													This transfer should have occurred in Jan but was completed on the Feb DJ481

Entity	Debit	Credit
557280 ED WA		Deferred Power Supply Expense
186280 ED WA		Regulatory Asset ERM Deferred Current Year
431600 ED WA		Interest Expense Energy Deferrals
186280 ED WA		Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	555 Purchased Power	\$13,993,633	\$13,763,477	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$10,291,009)	(\$10,637,878)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,753,922	\$2,300,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$9,063,065	\$6,579,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,328,449)	(\$1,116,864)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,376,369	\$1,598,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$35,918	\$36,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$15,603,448	\$12,525,496	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTHORIZED NET EXPENSE-SYSTEM													
9	555 Purchased Power	\$12,809,205	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
10	447 Sale for Resale	(\$6,563,991)	(\$6,331,563)	(\$7,373,144)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$2,866,114	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
12	547 CT Fuel	\$9,014,456	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,988	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$1,305,692)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$1,485,367	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$67,876	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$130,554)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	Authorized Net Expense	\$18,022,781	\$15,682,567	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,904	\$12,904,239	\$11,169,238	\$11,863,243	\$15,093,313	\$16,619,356
18	Actual - Authorized Net Expense	(\$2,419,332)	(\$3,167,071)	(\$13,188,608)	(\$7,906,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$1,670,162)	(\$126,333)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$4,089,494)	(\$3,293,404)	(\$13,188,608)	(\$7,906,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	64.86%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$2,652,446)	(\$2,124,691)	(\$8,534,348)	(\$5,115,427)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$266,163	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment	\$77,754	\$542,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	(+) Surcharge (-) Rebate												
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,308,528)	(\$1,576,415)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	(\$2,308,528)	(\$3,884,944)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)	\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry	\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,308,528)	(\$3,884,944)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

Washington Deferred Power Cost Calculation - Actual System Power Supply Expenses

Line No.	Deal Number	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
555 PURCHASED POWER											
1	Short-Term Purchases	\$7,593,703	\$3,534,857	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$2,068,794	\$1,034,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$60,531	\$7,941	\$52,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$305,572	\$152,786	\$152,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,190,932	\$595,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$6,059,126	\$3,182,991	\$2,876,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,022	\$505	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$328,225	\$148,489	\$179,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$298,034	\$154,074	\$143,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upper	\$724,265	\$290,963	\$433,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$665,049	\$179,092	\$475,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdun Power, LLC (Lancaster PPA)	\$4,514,168	\$2,291,398	\$2,222,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$3,909,141	\$2,014,951	\$1,894,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$302,502	\$159,500	\$143,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$80,827	\$57,015	\$23,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$28,091,891	\$13,993,633	\$13,763,477	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

555 PURCHASED POWER

555000		\$23,337,643	\$12,165,313	\$11,172,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$3,001,478	\$1,073,575	\$1,927,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Cleanwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	\$80,827	\$57,015	\$23,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$378,910	\$193,750	\$185,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$302,502	\$159,500	\$143,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point Bonneville Power Admin Deal #573 Enr		\$990,531	\$444,795	\$311,270	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0
Total 447 Sales for Resale		\$28,091,891	\$13,993,633	\$13,763,477	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$18,577,630)	(\$9,145,032)	(\$9,432,598)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$138,090	\$86,485	\$51,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$22,944	\$11,801	\$11,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$105,488	\$53,367	\$52,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$2,617,779)	(\$1,297,630)	(\$1,320,149)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 447 Sales for Resale		(\$20,928,887)	(\$10,291,009)	(\$10,637,878)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000		(\$11,921,090)	(\$6,496,636)	(\$5,424,454)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$5,687,836)	(\$2,146,443)	(\$3,541,393)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$389,680)	(\$190,800)	(\$208,880)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$302,502)	(\$159,500)	(\$143,002)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$2,617,779)	(\$1,297,630)	(\$1,320,149)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 501 Fuel Expense		(\$20,928,887)	(\$10,291,009)	(\$10,637,878)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$1,253,905	\$605,629	\$648,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$5,314	\$6,552	(\$1,238)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$3,757,482	\$2,120,032	\$1,637,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$38,104	\$21,709	\$16,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 501 Fuel Expense		\$5,064,805	\$2,753,922	\$2,300,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	105,072	52,760	52,312	-	-	-	-	-	-	-
30	Colstrip	179,297	98,075	81,222	-	-	-	-	-	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.48	\$12.39							
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A. Corp. - Resource Accounting
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Deal Number	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
32	Coalstrip		\$21,62	\$20,16								
547 FUEL												
33	NE CT Gas/Oil-547213	\$6,985	\$49	\$6,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$48,876	\$43,934	\$4,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$12,070	\$13,299	(\$1,229)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$8,212,515	\$4,550,173	\$3,662,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$7,253,114	\$4,373,672	\$2,889,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$98,889	\$81,938	\$16,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$15,642,449	\$9,063,065	\$6,579,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$27,860,258	\$15,519,611	\$12,005,866	\$170,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
41	456100 ED AN	(\$1,429,323)	(\$812,195)	(\$617,128)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$532,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$302,502)	(\$159,500)	(\$143,002)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$10,040)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$16,644)	(\$8,322)	(\$8,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$154,624)	(\$77,412)	(\$77,412)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B on A Low Voltage - in Auth revenues												

Washington Electric Co., Inc. - Resource Accounting
WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Deal Number	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
51	Total 466 Transmission Revenue	(\$2,445,333)	(\$1,326,448)	(\$1,116,884)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
52	565000 ED AN	\$2,972,174	\$1,374,339	\$1,597,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$4,060	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$2,976,234	\$1,376,369	\$1,599,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees												
56	557170 ED AN	\$71,817	\$35,543	\$36,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$750	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$72,567	\$35,918	\$36,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
59	Econ Dispatch-557010	\$6,956,401	\$3,554,533	\$3,401,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	(\$5,932,866)	(\$4,400,743)	(\$1,532,123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557100	\$346,365	\$200,335	\$146,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557111	(\$346,365)	(\$200,335)	(\$146,030)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Intraco Thermal Gas-557790	\$7,396,710	\$2,751,487	\$4,645,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel DispatchFin-456010	(\$3,853,456)	(\$1,894,955)	(\$1,958,501)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$85,542)	(\$12,189)	(\$73,353)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-456730	(\$6,278,015)	(\$1,668,568)	(\$4,609,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Resource Optimization Subtotal	(\$1,796,768)	(\$1,670,438)	(\$126,333)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Misc. Power Exp. Actual-557160 ED AN	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Misc. Power Exp. Subtotal	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Wind REC Exp Actual 557395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$260,725	\$260,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$10,876	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$271,601	\$266,163	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Net Resource Optimization	(\$1,796,496)	(\$1,670,162)	(\$126,333)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$26,938,832	\$14,199,450	\$12,404,601	\$170,068	\$164,713						

WASHINGTON DEFF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
555 PURCHASED POWER				
1	Short-Term Purchases		\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,593,703	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$2,068,784	\$0	\$0
4	Douglas County PUD (Wells)	\$60,531	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$305,572	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$1,190,932	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,059,126	\$0	\$0
8	Small Power	\$1,022	\$0	\$0
9	Stimson Lumber	\$328,225	\$0	\$0
10	City of Spokane-Upriver	\$298,034	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$724,265	\$0	\$0
12	Place Holder	\$655,049	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$0	\$0	\$0
14	Palouse Wind	\$4,514,168	\$0	\$0
15	WPM Ancillary Services	\$3,908,141	\$0	\$0
16	Non-Mon. Accruals	\$302,502	\$0	\$0
17	Total 555 Purchased Power	\$28,091,891	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sell

555 PURCHASED POWER				
555000		\$23,337,643	\$0	\$0
555030		\$0	\$0	\$0
555100	Fin Swaps	\$3,001,478	\$0	\$0
555312	Lancaster	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0
555380	Cleanwater	\$0	\$0	\$0
555550	NonMonetary	\$80,827	\$0	\$0
555700	Bookouts	\$378,910	\$0	\$0
555710	Intercompany Ancillary	\$302,502	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Em	\$990,531	\$0	\$0
		\$28,091,891	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales		\$0	\$0
19	Nichols Pumping Index Sale	(\$18,577,630)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$138,090	\$0	\$0
21	Pend Oreille DES	\$22,944	\$0	\$0
22	Merchant Ancillary Services	\$105,488	\$0	\$0
		(\$2,617,779)	\$0	\$0
23	Total 447 Sales for Resale	(\$20,928,887)	\$0	\$0

447 SALES FOR RESALE

447000		(\$11,921,090)	\$0	\$0
447100		(\$5,687,836)	\$0	\$0
447313		\$0	\$0	\$0
447700		(\$399,680)	\$0	\$0
447710		(\$302,502)	\$0	\$0
447720	Intercompany Transmission	(\$2,617,779)	\$0	\$0
		(\$20,928,887)	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$1,253,905	\$0	\$0
25	Kettle Falls Gas-501120	\$5,314	\$0	\$0
26	Colstrip Coal-501140	\$3,757,482	\$0	\$0
27	Colstrip Oil-501160	\$38,104	\$0	\$0
28	Total 501 Fuel Expense	\$5,054,805	\$0	\$0

501 FUEL-TONS

29	Kettle Falls			
30	Colstrip			
			105,072	-
			179,297	-

501 FUEL-COST PER TON

31	Kettle Falls			
				wood

WASHINGTON DEFF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
32	Colstrip	coal		
	547 FUEL			
33	NE CT Gas/Oil-547213	\$6,985	\$0	\$0
34	Boulder Park-547216	\$48,876	\$0	\$0
35	Kettle Falls CT-547211	\$12,070	\$0	\$0
36	Coyote Springs2-547610	\$8,212,515	\$0	\$0
37	Lancaster-547312	\$7,263,114	\$0	\$0
38	Rathdrum CT-547310	\$98,889	\$0	\$0
39	Total 547 Fuel Expense	\$15,642,449	\$0	\$0
40	TOTAL NET EXPENSE	\$27,860,268	\$0	\$0
	456 TRANSMISSION REVENUE		201611	201612
41	456100 ED AN	(\$1,429,323)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$532,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$302,502)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$10,040)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$16,644)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$154,824)	\$0	\$0
	B on A Low Voltage - in Auth revenues			

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
61	Total 466 Transmission Revenue	(\$2,445,333)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$2,972,174	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$4,060	\$0	\$0
55	Total 565 Transmission Expense	\$2,976,234	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$71,817	\$0	\$0
57	557172 ED AN	\$750	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$72,567	\$0	\$0
RESOURCE OPTIMIZATION				
59	Econ Dispatch-557010	\$6,956,401	\$0	\$0
60	Econ Dispatch-557150	(\$5,932,866)	\$0	\$0
61	Gas Bookouts-557700	\$346,365	\$0	\$0
62	Gas Bookouts-557711	(\$346,365)	\$0	\$0
63	Intraco Thermal Gas-557730	\$7,396,710	\$0	\$0
64	Fuel DispatchFin -456010	(\$3,853,456)	\$0	\$0
65	Fuel Dispatch-456015	(\$85,542)	\$0	\$0
66	Intraco Thermal Gas-456730	(\$6,278,015)	\$0	\$0
67	Fuel Bookouts-456711	\$0	\$0	\$0
68	Fuel Bookouts-456720	\$0	\$0	\$0
69	Resource Optimization Subtotal	(\$1,796,768)	\$0	\$0
70	Misc. Power Exp. Actual-557160 ED AN	\$273	\$0	\$0
71	Misc. Power Exp. Subtotal	\$273	\$0	\$0
72	Wind REC Exp Authorized	\$0	\$0	\$0
73	Wind REC Exp Actual 557395	\$0	\$0	\$0
74	Wind REC Subtotal	\$0	\$0	\$0
75	WA EIA937 Requirement (EWEB) - Expense	\$260,725	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
77	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$10,876	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$271,601	\$0	\$0
79	Net Resource Optimization	(\$1,796,495)	\$0	\$0
80	Adjusted Actual Net Expense	\$26,938,832		

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2016

Retail Sales - MWh	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD
Total Billed Sales	568,164	493,703	-	-	-	-	-	-	-	-	-	-	1,061,867
Deduct Prior Month Unbilled	(246,831)	(226,595)	-	-	-	-	-	-	-	-	-	-	(473,426)
Add Current Month Unbilled	226,595	196,875	-	-	-	-	-	-	-	-	-	-	423,470
Total Retail Sales	547,928	463,983	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	1,051,122
Difference from Test Year	(4,547)	(34,664)											(39,211)
Production Rate - \$/MWh	\$17.10	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	(\$77,754)	(\$542,838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$620,592)

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2015

Changes Semiannually on January 1 and July 1
 The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.29001%

Account 186290

Month Ending	GLW Balance	Balance Transfer	Other Activity	Adjustments	Interest	Adjustments	Interest	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015												
1/31/2016	0	(11,535,183)			(32,804)		(32,804)	(11,535,183)	(11,567,987)	0	11,567,987.00	
2/29/2016	(11,535,183)	0			(32,804)		(32,804)	(11,535,183)	(11,600,791)	0	11,600,791.00	
3/31/2016												
4/30/2016												
5/31/2016												
6/30/2016												
7/31/2016												
8/31/2016												
9/30/2016												
10/31/2016												
11/30/2016												
12/31/2016												

Entry:	Debit	Credit
186280 ED WA	11,535,183 /	Balance Transfer from 186280 to 186290
186290 ED WA		11,535,183/ Balance Transfer from 186280 to 186290
186280 ED WA	32,804 /	Interest Transfer for January from 186280 to 186290
186290 ED WA		32,804/ Interest Transfer for January from 186280 to 186290
431600 ED WA	32,804 /	Interest Expense on 2015 Pending Balance
186290 ED WA		32,804/ Interest Accrual for 2015 Pending Balance

Should have occurred in January 2016
 Should have occurred in January 2016

ELECTRIC UNBILLED RWH AND REVENUE									
TOOL#	ACCOUNT DESCRIPTION	REVENUE CLASS CODE	RATE SCD	Current Gross Unbilled REVENUE	Current Gross Unbilled (RWD)	Prior Month Revenue (RWD)	Prior Month Revenue REVENUE	Net Change (RWD)	Net Change REVENUE
2800	WASHINGTON Residential Service	01	0001	\$ 18,033,843	\$ 113,696,452	\$ 113,696,452	\$ 113,696,452	\$ (20,897,765)	\$ (1,900,813)
2800	Residential Fwd Income Srv	01	0002	\$ 13,341	\$ 13,341	\$ 13,341	\$ 13,341	\$ (45,107)	\$ (45,107)
2800	Residential Fwd Gen	01	012	\$ 400,253	\$ 400,253	\$ 400,253	\$ 400,253	\$ (445,035)	\$ (445,035)
2800	Residential Fwd Lg	01	027	\$ 114,268	\$ 114,268	\$ 114,268	\$ 114,268	\$ (69,241)	\$ (69,241)
2800	Residential Fwd Pump	01	032	\$ 117,471,135.00	\$ 10,860,782	\$ 116,610,353.00	\$ 116,610,353	\$ (17,126)	\$ (1,044)
2800	Commercial General	21	011	\$ 2,779,141	\$ 28,940,821	\$ 28,940,821	\$ 28,940,821	\$ (11,869,043)	\$ (219,871)
2800	Commercial Lg General	21	021	\$ 4,018,371	\$ 13,843,637	\$ 13,843,637	\$ 13,843,637	\$ (11,524,703)	\$ (267,753)
2800	Commercial Extra Lg	21	025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2800	Commercial Pump	21	031	\$ 115,495	\$ 7,484,228	\$ 7,368,733	\$ 7,368,733	\$ (18,509)	\$ (275)
2800	Industry General	31	011	\$ 36,351	\$ 205,887	\$ 205,887	\$ 205,887	\$ 20,900	\$ 2,187
2800	Industry Extra Lg	31	021	\$ 315,311	\$ 4,095,796	\$ 4,095,796	\$ 4,095,796	\$ (624,573)	\$ (50,508)
2800	Industry Pump	31	031	\$ 38,872	\$ 457,853	\$ 457,853	\$ 457,853	\$ 8,054	\$ 1,055
	WASHINGTON TOTAL			\$ 182,874,625.00	\$ 16,850,354	\$ 167,024,271	\$ 167,024,271	\$ (29,720,452)	\$ (2,490,110)
3800	IDAHO Residential Service	01	001	\$ 8,690,433	\$ 88,378,288	\$ 88,378,288	\$ 88,378,288	\$ (11,056,641)	\$ (999,936)
3800	Residential Fwd Gen	01	012	\$ 145,508	\$ 145,508	\$ 145,508	\$ 145,508	\$ (179,879)	\$ (19,566)
3800	Residential Fwd Lg	01	022	\$ 28,084	\$ 28,084	\$ 28,084	\$ 28,084	\$ (51,379)	\$ (5,104)
3800	Residential Fwd Pump	01	032	\$ 5,472,873	\$ 5,472,873	\$ 5,472,873	\$ 5,472,873	\$ (12,845)	\$ (1,034)
3800	Commercial General	21	011	\$ 1,420,070	\$ 10,847,252	\$ 10,847,252	\$ 10,847,252	\$ (1,456,306)	\$ (122,086)
3800	Commercial Lg General	21	021	\$ 1,881,146	\$ 14,189,363	\$ 14,189,363	\$ 14,189,363	\$ (1,320,851)	\$ (118,803)
3800	Commercial Extra Lg	21	025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3800	Commercial Pump	21	031	\$ 62,364	\$ 617,862	\$ 617,862	\$ 617,862	\$ (26,453)	\$ (2,179)
3800	Industry General	31	011	\$ 19,783	\$ 22,499	\$ 22,499	\$ 22,499	\$ (29,971)	\$ (2,626)
3800	Industry Lg General	31	021	\$ 296,530	\$ 4,365,118	\$ 4,365,118	\$ 4,365,118	\$ (462,180)	\$ (28,902)
3800	Industry Extra Lg	31	025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3800	Industry Pump	31	031	\$ 75,735	\$ 355,048	\$ 355,048	\$ 355,048	\$ (17,850)	\$ (1,260)
	IDAHO TOTAL			\$ 180,294,732.00	\$ 14,473,220.00	\$ 144,821,512.00	\$ 144,821,512	\$ (14,620,487)	\$ (1,295,374)
	WASHINGTON & IDAHO TOTAL			\$ 363,169,357.00	\$ 31,323,574	\$ 312,845,783	\$ 312,845,783	\$ (44,340,939)	\$ (3,785,484)

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2016

Retail Sales - MWh	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD
Total Billed Sales	568,164	493,703	-	-	-	-	-	-	-	-	-	-	1,061,867
Deduct Prior Month Unbilled	(246,831)	(228,595)	-	-	-	-	-	-	-	-	-	-	(473,426)
Add Current Month Unbilled	226,595	196,875	-	-	-	-	-	-	-	-	-	-	423,470
Total Retail Sales	547,928	463,983	-	-	-	-	-	-	-	-	-	-	1,011,911
Test Year Retail Sales	562,475	496,647	492,113	431,145	436,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	1,061,122
Difference from Test Year	(4,547)	(34,664)											(39,211)
Production Rate - \$/MWh	\$17.10	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	(\$77,754)	(\$542,838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$620,592)

AVISTA CORPORATION
 FEBRUARY 2016 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule	Proration Percentages		Rebate Rates		Current Month Rebate Revenue				
	Before 01-01-2015*	On/After 1-Jan-15	Before 1-Jan-16	On/After 1-Jan-16	Rate Before 1-Jan-15	Rate On/After 1-Jan-15			
(a)	kWh or \$ (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(g)+(h)
1	230,053,745	100.00%	0.00%	(0.149¢)	0.000¢	\$ (20,364)	\$ -	\$ (20,364)	
2	453,076	100.00%	0.00%	(0.149¢)	0.000¢	\$ (23)	\$ -	\$ (23)	
11	49,652,036	100.00%	0.00%	(0.200¢)	0.000¢	\$ (9,275)	\$ -	\$ (9,275)	
12	5,840,014	100.00%	0.00%	(0.200¢)	0.000¢	\$ (982)	\$ -	\$ (982)	
21	109,784,034	100.00%	0.00%	(0.150¢)	0.000¢	\$ (12,678)	\$ -	\$ (12,678)	
22	2,859,380	100.00%	0.00%	(0.150¢)	0.000¢	\$ (801)	\$ -	\$ (801)	
25	89,320,116	100.00%	0.00%	(0.097¢)	0.000¢	\$ (477)	\$ -	\$ (477)	
30	5,020	100.00%	0.00%	(0.139¢)	0.000¢	\$ (1)	\$ -	\$ (1)	
31	3,578,838	100.00%	0.00%	(0.139¢)	0.000¢	\$ (827)	\$ -	\$ (827)	
32	251,557	100.00%	0.00%	(0.139¢)	0.000¢	\$ (16)	\$ -	\$ (16)	
41-46	1,201,983	100.00%	0.00%	(0.458¢)	0.000¢	\$ (508)	\$ -	\$ (508)	
47	458,946	100.00%	0.00%	(0.458¢)	0.000¢	\$ (57)	\$ -	\$ (57)	
48	244,451	100.00%	0.00%	(0.458¢)	0.000¢	\$ (38)	\$ -	\$ (38)	
Schedule Totals	493,703,196					-\$46,047	\$0	-\$46,047	

kWh not subject to surcharge	0.954989
Sch 62	
Total kWh	493,703,196
Conversion factor	
Amortization	-\$43,974 ✓
FIT rate	-35%
DFIT expense	\$15,391

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201602 , State Code : WA

Accounting Period:201602		State Code:WA				
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meter	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	210,106	230,053,745	20,854,426	209,056	510,675,897	46,460,718
0002 - RESIDENTIAL DISCOUNT	312	453,076	26,740	262	858,404	51,276
0011 - GENERAL SERVICE	22,243	49,652,036	5,883,726	22,154	104,842,548	12,302,547
0012 - RESID&FARM-GEN SERV	8,989	5,840,014	823,217	8,933	12,752,555	1,759,041
0021 - LARGE GENERAL SERV	1,878	109,784,034	10,151,336	1,892	231,848,637	21,186,108
0022 - RESID&FRM-LGE GEN SE	50	2,859,380	257,780	48	5,981,639	536,051
0025 - EXTRA LGE GEN SERV	22	89,320,116	5,366,619	22	183,079,676	10,953,488
0030 - PUMPING SERV-SPECIAL	31	5,020	908	31	-4,440	808
0031 - PUMPING SERVICE	1,198	3,578,838	323,103	1,210	7,265,121	654,525
0032 - PUMPING SVC RES&FRM	1,183	251,557	43,322	1,185	537,302	89,549
0041 - CO OWNED ST LIGHTS	11	8,222	1,952	11	17,112	3,930
0042 - CO OWND ST LTS SO VA	320	1,018,862	395,400	320	2,180,018	791,675
0044 - CST OWND ST LT SO VA	13	25,346	3,447	13	52,915	6,853
0045 - CUST OWND ST LT ENGY	9	52,773	4,323	10	114,128	8,599
0046 - CUST OWND ST LT S V	50	96,780	9,910	51	201,663	19,687
0047 - AREA LIGHT-COM&INDUS	0	458,946	114,334	0	951,603	227,296
0048 - AREA LGHT-FARM&RESID	0	244,451	66,308	0	512,788	132,888
0058 - TAX ADJUSTMENT	0	0	1,597,160	0	0	3,415,469
0058A - TAX ADJUSTMENT TRIBAL	0	0	-7,765	0	0	-16,704
0095 - WIND POWER	0	0	15,027	0	0	30,104
0099 - MISC ELECT REVENUE	0	0	44,625	0	0	91,677
025B - PVD	0	0	-83,380	0	0	-165,108
Total WA	246,415	493,703,197	45,892,519	245,195	1,061,867,565	98,540,477
Total WA	246,415	493,703,197	45,892,519	245,195	1,061,867,565	98,540,477

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Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2016

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Effective Date: 201602
 Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

Last Saved: 03/07/2016 1:29 PM
 Approval Requested: 03/07/2016 1:31 PM

Seq	Co	FERC	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	263,626.00		2016 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3		263,626.00	2016 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	1,723.00		2016 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3		1,723.00	2016 WA REC Interest Expense Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	10,685.00		2015 WA REC Interest Expense Accrual
60	001	186323 - MISC DEF DEBIT-WA REC 2		10,685.00	2015 WA REC Interest Expense Accrual
70	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	491,135.00		2012-2014 WA REC Deferral Amortization
80	001	186322 - MISC DEF DEBIT - WA REC 1		491,135.00	2012-2014 WA REC Deferral Amortization
90	001	419600 - INTEREST ON ENERGY DEFERRALS	15,056.00		2012-2014 WA REC Deferral Interest Exp Accrual
100	001	186322 - MISC DEF DEBIT - WA REC 1		15,056.00	2012-2014 WA REC Deferral Interest Liability
Totals:			782,225.00	782,225.00	Accrual

Explanation:

To account for the Washington REC Deferral per Washington UE-120436 and UE-120437.

Prepared by Keri Meister Date 3/7/16
 Reviewed by [Signature] Date 3/7/16
 Approved for Entry [Signature] Date 3/7/16
 Corporate Accounting use Only

Avista Corp. - Resource Accounting
 DJ475 - Washington REC (Current 2016 Deferral)

interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Per rate order, REC rate is after tax cost of capital	6.340%
The monthly rate is:	0.0052833
Tax rate	35.00%

Account 186324-ED-WA

Beginning Balance including Interest interest		0
January	REC Deferral	(194,244)
January	Interest	(513)
1/31/2016 Balance before interest		(194,244)
February	REC Deferral	(263,626)
February	Interest	(1,723)
2/29/2016 Balance before interest		(457,870)

GL Balance	(194,244)	(513)
Update REC balance to include Interest		(194,757)

186324.ED.WA GL Wand	(194,757)
Difference	-

**Avista Corp. - Resource Accounting
 Washington REC Deferral Summary - DJ475**

REC REVENUE & EXPENSE	Debit	Credit	Entry
January Revenue			
186322		\$196,266	
557322	\$196,266		
January Expense			
186322	\$2,022		
557322		\$2,022	
January Total			
186322	\$2,022	\$196,266	\$194,244 Credit
557322	\$196,266	\$2,022	-\$194,244 Debit
February Revenue			
186322		\$264,439	
557322	\$264,439	✓	
February Expense			
186322	\$813	✓	
557322		\$813	
February Total			
186322	\$813	\$264,439	\$263,626 Credit
557322	\$264,439	\$813	-\$263,626 Debit

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2016 REC Revenue Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

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Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Authorized - System													
Non WA EIA - Voluntary REC Revenue													
WA EIA937 Requirement (EWEB) - PGE Rev													
Sacramento Municipal Utility District (SMUD) - REC Rev													
Total													
Non WA EIA - Voluntary REC Revenue	\$	(301,068)	\$	(405,644)	\$	-	\$	-	\$	-	\$	-	\$
WA EIA937 Requirement (EWEB) - PGE Revenue													
Sacramento Municipal Utility District (SMUD) - REC Rev													
Total Authorized													
Difference													
Non WA EIA - Voluntary REC Revenue													
WA EIA937 Requirement (EWEB) - PGE Revenue													
Sacramento Municipal Utility District (SMUD) - REC Rev													
Total (*) = Surcharge	\$	(301,068)	\$	(405,644)	\$	-	\$	-	\$	-	\$	-	\$
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)		(196,268)		(264,439)									
WA EIA937 Requirement (EWEB) - PGE Rev (100%)													
SMUD (65.19%)													
Total - 100% Surcharge (*) or Rebate (-)	\$	(196,268)	\$	(264,439)	\$	-	\$	-	\$	-	\$	-	\$
Accounting Entries													
186322-ED-WA													
557322-ED-WA													

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2016 REC Expense Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

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Actual	Source	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN													
Other Non WA EIA - Voluntary REC Broker Fee Exp	557171-ED-AN	3,102	1,247											4,348
Total Other Non WA EIA REC Expenses		\$ 3,102	\$ 1,247											\$ 4,348
Authorized - System														
Other Non WA EIA - Voluntary REC Expense														
Total Authorized		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference														
Other Non WA EIA - Voluntary REC Expense		3,102	1,247											4,348
Total		\$ 3,102	\$ 1,247											\$ 4,348
WA Share of Difference														
Non WA EIA - Voluntary (65.19%)		2,022	813											2,835
Total - 100% Surcharge (+) or Rebate (-)		\$ 2,022	\$ 813											\$ 2,835
Accounting Entries														
186322-ED-WA														
557322-ED-WA														
		Debit	Debit											
		Credit	Credit											

Avista Corp. - Resource Accounting
DJ475 - Washington REC (Current "2015" Deferral)

Rate will remain the same throughout the year for 2016

The rate is based on WA Rate Order for REC deferral effective 1.1.15

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Per rate order, REC rate is after tax cost of capital	6.340%	1.1.15
The monthly rate is:	0.0052833	
	35.00% Tax rate	

Account 186323-ED-WA Current (2015) Deferral

April	REC Deferral	(285,930)	
April	Interest		(2,825)
4/30/2015	Balance before interest	(677,625)	
May	REC Deferral	(173,205)	
May	Interest		(4,038)
5/31/2015	Balance before interest	(850,830)	
June	REC Deferral	(119,246)	
June	Interest		(4,810)
Apr Correction	REC Deferral	1,343	
Apr Correction	Interest		4
May Correction	REC Deferral	1,854	
May Correction	Interest		5
6/30/2015	Balance before interest	(966,879)	
	Balance including Jan-Jun interest	(981,404)	
July	REC Deferral	(132,321)	
	REC Deferral Adjustment - NS,1004	38,979	
July	Interest		(5,329)
7/30/2015	Balance before interest	(1,074,746)	
Aug	REC Deferral	(176,946)	
Aug	Interest		(6,146)
8/31/2015	Balance before interest	(1,251,692)	
Sept	REC Deferral	(169,025)	
Sept	Interest		(7,033)
9/30/2015	Balance before interest	(1,410,717)	
Oct	REC Deferral	(140,831)	
Oct	Interest		(7,829)
10/31/2015	Balance before interest	(1,552,269)	
Nov	REC Deferral	(185,673)	
Nov	Interest		(8,692)
11/30/2015	Balance before interest	(1,737,942)	
Dec	REC Deferral	(239,558)	
Dec	Interest		(9,815)
12/31/2015	Balance before interest	(1,977,500)	
	Balance including Jul-Dec interest	(2,022,344)	
Jan 2016	REC Deferral	0	
Jan 2016	Interest		(10,685)
1/31/2016	Balance before interest	(2,022,344)	
Feb 2016	REC Deferral	0	
Feb 2016	Interest		(10,685)
2/29/2016	Balance before interest	(2,022,344)	

Apr corrected	REC Deferral	(284,587)	
Apr corrected	Interest		(2,821)
4/30/2015	Balance before interest	(676,282)	
May corrected	REC Deferral	(171,351)	
May corrected	Interest		(4,033)
5/31/2015	Balance before interest	(848,976)	

In June, it was discovered that in April & May expenses had not been included in the REC Deferral calculation to offset revenue for these months. Correcting entries will be made in June for April and May.

Semi-Annual Compounding

WA I-937 Compliance-Foregone ID REC Rev Adj (Annual adjustment)

Semi-Annual Compounding
use acct 186324 as of Jan'16

Start using acct 186324 to record deferral as of Jan'16 per Annette Brandon. Do not xfer balance out of 186323 and continue to record Interest on balance in acct 186323 as before.

GL Balance	(2,022,344)	(10,685)
Update REC balance to include Interest		(2,033,029)

186323.ED.WA GL Wand (2,033,036)

Difference 7

Avista Corp. - Resource Accounting
DJ475 - Washington REC Deferral (Current Amortization)

Rate will remain the same throughout the year for 2015

The rate is based on WA Rate Order for REC deferral effective 1.1.15

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Per rate order, REC rate is after tax cost of capital	6.340%	1.1.15
The monthly rate is:	0.0052833	
	35.00% Tax rate	

Account 186322-ED-WA Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)

Month	Account	REC Amortization	Interest	Balance before interest	Adjustment	Interest Rate
January	January	162,668		(3,277,188)	9,050.00	
January	1/31/2015		(16,885)	(3,114,520)	16,634.00	
February	February	590,455		(2,524,065)	7,584.00	
February	2/28/2015		(14,895)			
March	March	497,954		(2,026,111)		
March	3/31/2015		(12,020)			
April	April	430,382		(1,595,729)		
April	4/30/2015		(9,568)			
May	May	419,662		(1,176,067)		
May	5/31/2015		(7,322)			
June	June	434,203		(741,864)		
June	6/30/2015		(5,067)			
July	July	480,682		(326,939)		
July	7/31/2015		(2,997)			
August	August	533,175		206,236		
August	8/31/2015		(319)			
September	September	465,306		671,542		
September	9/30/2015		2,319			
October	October	401,728		1,073,270		
October	10/31/2015		4,609			
November	November	428,427		1,501,697		
November	11/30/2015		6,802			
December	December	517,507		2,019,204		
December	12/31/2015		9,301			
January	January	565,256		2,604,175		
January	1/31/2016		12,265			
February	February	491,135		3,095,310		
February	2/29/2016		15,056			

Should have compounded interest at 12.31.14. Adjust and correct for March entry
Interest Was Correction
January Adjust 16,634 (250)
February Adjust 14,645 (249)
(499)

Semi-Annual Compounding

Semi-Annual Compounding

9/4/15 talked to Annette about balance becoming positive earlier than anticipated (notes say amortization Jan'15-Jun'16). Balance flipped due to super hot summer causing load increases so we amortized more than anticipated. Also, the rate projected used 2013 actuals.

The balance will continue to grow as a debit and this is ok because it is being offset by the deferrals in account 186323.

GL Balance	2,604,175	12,265
Update REC balance to include Interest		2,616,440

186322.ED.WA GL Wand 2,616,440
Difference -

AW

AVISTA CORPORATION
FEBRUARY 2016 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

Schedule	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate Before 1-Jan-15 (g)	Rate On/After 1-Jan-15 (h)	Current Month Rebate Revenue On/After 1-Jan-15 (b)*(d)*(f)	Total (i)
		Before 1-Jan-15 (c)	On/After 1-Jan-15 (d)	Before 1-Jan-15 (e)	On/After 1-Jan-15 (f)				
1	230,053,745	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (239,256)	\$ (239,256)	
2	453,076	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (471)	\$ (471)	
11	49,652,036	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (51,638)	\$ (51,638)	
12	5,840,014	0.00%	100.00%	0.000c	(0.104c)	\$ -	\$ (6,074)	\$ (6,074)	
21	109,784,034	0.00%	100.00%	0.000c	(0.106c)	\$ -	\$ (116,371)	\$ (116,371)	
22	2,859,380	0.00%	100.00%	0.000c	(0.106c)	\$ -	\$ (3,031)	\$ (3,031)	
25	89,320,116	0.00%	100.00%	0.000c	(0.102c)	\$ -	\$ (91,107)	\$ (91,107)	
30	5,020	0.00%	100.00%	0.000c	(0.113c)	\$ -	\$ (6)	\$ (6)	
31	3,578,838	0.00%	100.00%	0.000c	(0.113c)	\$ -	\$ (4,044)	\$ (4,044)	
32	251,557	0.00%	100.00%	0.000c	(0.113c)	\$ -	\$ (284)	\$ (284)	
41-46	1,201,983	0.00%	100.00%	0.000c	(0.105c)	\$ -	\$ (1,262)	\$ (1,262)	
47	458,946	0.00%	100.00%	0.000c	(0.105c)	\$ -	\$ (482)	\$ (482)	
48	244,451	0.00%	100.00%	0.000c	(0.105c)	\$ -	\$ (257)	\$ (257)	
Schedule Totals	493,703,196					\$0	\$ (514,283)	\$ (514,283)	

kWh not subject to surcharge	0	Conversion factor	0.954989
Sch 62		Amortization	\$491,135
Total kWh	493,703,196	FIT rate	-35%
		DFIT expense	\$171,897

M