



Avista Corp.

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April 15, 2016

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, March 2016
Docket No. UE-140188, Monthly REC Report, March 2016

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of March 2016.

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In March, actual net power costs were less than authorized costs by \$1,659,014. Year-to-date actual net power costs were less than authorized costs by \$5,543,958. A deferral entry of \$1,157,969 was made in the rebate direction. The ERM deferral at March 2016 is \$1,159,616 (including interest) in the rebate direction.

The ERM rebate authorized in Docket No. UE-140188 (and extended in Docket No. UE-152406) expired coincident with the Company's General Rate Case effective date of January 11, 2016. No additional rebate will be recorded.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation and low natural gas and power prices. Hydro generation was 113 aMW above the authorized level. The average purchased power price was \$8.96/MWh compared to an authorized price of \$23.70/MWh. The average natural gas price was \$2.63/dth compared to an authorized price of \$2.90/dth.

Colstrip and Kettle Falls generation was 47 aMW below and 8 aMW above the authorized level respectively. Gas-fired generation was 103 aMW below the authorized level. The net

STATE OF WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION
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PROJECT MANAGEMENT
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transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 38 aMW below the authorized level.

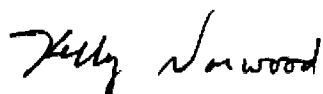
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment B). Per Order 05, Docket UE-140188 the Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for March 2016 is \$286,119. The Company also is authorized to return to customers an amortization amount based on actual and projected net REC revenues from 2012 through June 2016. The rebate revenue amounted to \$474,223 for the month of March 2016. After adjusting for revenue-sensitive expenses, \$452,878 of amortization of the deferral balance was recorded.

Interest for the ERM is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's actual cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January 2016 report on page 23 contains the information for the January – June calculations.

Interest for RECs is calculated per footnote 3 of the Settlement Stipulation in Order No. 5, Docket UE-140188 dated March 25, 2014 where parties agreed to the use of an after-tax cost of capital interest rate (6.34%) on the rebate balance. This interest rate will be updated at the next General Rate Case.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Annette Brandon at (509) 495-4324.

Sincerely,



Kelly Norwood
Vice President, State and Federal Regulation

AB

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF MARCH 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	\$ (11,567,987.18)	\$11,567,987.00	\$ (0.18)
201603	\$ (0.18)	(\$1,159,616.00)	\$ (1,159,616.18)
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	

201603

\$ (1,159,616.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 2/29/2016		\$ (0)	
Current Month Deferral		\$ (1,157,969)	481 - ERM
Interest		\$ (1,647)	481 - ERM
Balance 03/31/2016		\$ (1,159,616)	
YTD		Amount	Journal ID
Balance 2/29/2016		\$ (11,535,183)	
Deferral Year to Date		\$ (1,157,969)	481 - ERM
Transfer to Account 186290		\$ 11,535,183	481 - ERM
Interest		\$ (1,647)	481 - ERM
Balance 03/31/2016		\$ (1,159,616)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (1,543,958)	\$ (385,989)	\$ (1,157,969)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (5,543,958)	\$ (4,385,989)	\$ (1,157,969)

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)	(\$32,804.00)	\$ (11,633,595.00)
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	

201603

\$ (11,633,595.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 2/29/2016	\$ (11,600,791.00)	
Transfer from 186280 interest	\$ -	481 - ERM
	\$ (32,804.00)	481 - ERM
Balance 03/31/2016	\$ (11,633,595.00)	

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	\$ (5,877,925.71)	\$27,371.00	\$ (5,850,554.71)
201603	\$ (5,850,554.71)	(\$16,541.00)	\$ (5,867,095.71)
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	

201603

\$ (5,867,095.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 2/29/2016	\$ (5,850,554.71)	
Surcharge Amortization		481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (33,144.00)	481 - ERM
Balance 03/31/2016	\$ (5,883,698.71)	

STATE OF WASHINGTON
283280 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(1,159,616.18)
Account 186290.ED.WA balance	\$	(11,633,595.00)
Account 182350.ED.WA balance	\$	(5,867,095.71)
Total	\$	(18,660,306.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,531,107.41
Rounding	\$	0.88
Balance that should be in account	\$	6,531,108.29

GL Check

\$6,531,108.29

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	\$ 2,616,440.11	\$506,191.00	\$ 3,122,631.11
	201603	\$ 3,122,631.11	\$470,428.00	\$ 3,593,059.11
	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	\$ 3,593,059.11
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<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 3,122,631.11	
Amortization		\$452,878.00	475 - WA REC Journal
Interest - 6.340%		\$ 17,550.00	475 - WA REC Journal
	Ending Balance	\$ 3,593,059.11	

**STATE OF WASHINGTON
 186323 REC DEFERRAL - Prior year (2015)**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			(\$2,022,351.13)
ED WA	201601	\$ (2,022,351.13)	(\$10,685.00)	\$ (2,033,036.13)
	201602	\$ (2,033,036.13)	(\$10,685.00)	\$ (2,043,721.13)
	201603	\$ (2,043,721.13)	(\$10,685.00)	\$ (2,054,406.13)
	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 \$ (2,054,406.13)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ (2,043,721.13)	
Deferral			475 - WA REC Journal
Interest		\$ (10,685.00)	475 - WA REC Journal
	Ending Balance	\$ (2,054,406.13)	

STATE OF WASHINGTON 283305 DFIT ASSOCIATED WITH REC DEFERRALS
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DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$ 3,593,059.11	\$ 1,257,570.69
Account 186323.ED.WA balance	\$ (2,054,406.13)	\$ (719,042.15)
Account 186324.ED.WA balance	\$ (749,400.00)	\$ (262,290.00)
Total	\$ 789,252.98	
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$ (276,238.54)	
True up to Tax Return (NSJ001 201509)	\$ 8,082.00	
Balance that should be in account	\$ (268,156.54)	

GL Check

201603 (\$268,156.54)

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of March 2016

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201603

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 04/07/2016 10:57 AM

Type: C

Submitted by: Cheryl Kettner

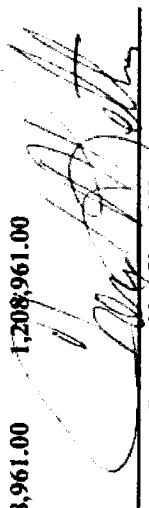
Approval Requested: 04/07/2016 10:57 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Seq	JUL	S.L	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		16,541.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	16,541.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,157,969.00	Current Year ERM (2016)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,157,969.00		Current Year ERM Deferral Expense (2016)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,647.00	Current Year ERM Interest Accrual (2016)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,647.00		Current Year ERM Interest Expense (2016)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	32,804.00		Int Expense on 2015 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		32,804.00	Int Accrual for 2015 Pending Balance
Totals:						1,208,961.00	1,208,961.00	


Prepared by Cheryl Kettner
Date: 4/7/2016

Reviewed by _____ Date _____
Approved for Entry _____ Date _____
Corporate Accounting use Only

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

Washington E JY 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)		595,860		(17,515)		(5,860,411)	(5,877,926)	(6,457,271)		
1/31/2016	(5,880,411)		43,974		(16,603)		(5,816,437)	(5,850,555)	(5,877,926)	0.00	
2/29/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,867,096)	(5,850,555)	0.00	
3/31/2016									(5,850,555)	16,541.00	
4/30/2016											
5/31/2016											
6/30/2016											
7/31/2016											
8/31/2016		0									
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557280 ED WA		0	WA ERM Amortization
431600 ED WA	16,541		Interest Expense Energy Deferrals
182350 ED WA		16,541	Regulatory Asset ERM Approved For Recovery

Avista Corp. - Resou
 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

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
Beg. Balance	(1,535,183)	(1,535,183)	0	0	0	0	0	0	0	0	0	0	0
Balance Transfer		11,535,183											
Deferral - Sur./ (Reb.)		0		(1,157,969)									
Interest Adjustments		0		(1,647)									
Interest		0		0									
End Balance before interest		0		(1,157,969)									
Balance with Interest		0		(1,159,616)									
GLW Balance	(11,535,183)	(11,567,987)	0	0	0	0	0	0	0	0	0	0	0
Check		(11,567,987)											
Adjustment Notes													This transfer should have occurred in Jan but was completed on the Feb DJ481

Entry	Debit	Credit
557280 ED WA	1,157,969.00	
186280 ED WA		1,157,969.00
431600 ED WA	1,647.00	
186280 ED WA		1,647.00
		Deferred Power Supply Expense
		Regulatory Asset ERM Deferred Current Year
		Interest Expense Energy Deferrals
		Regulatory Asset ERM Deferred Current Year

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	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015									0		
1/31/2016	0	(11,535,183)			(32,804)		(11,535,183)	(11,567,987)	0	11,567,987.00	
2/29/2016	(11,535,183)	0			(32,804)		(11,535,183)	(11,600,791)	(11,600,791)	0.00	
3/31/2016	(11,535,183)				(32,804)		(11,535,183)	(11,633,595)	(11,600,791)	32,804.00	
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:	
431600 ED WA	Debit 32,804
186290 ED WA	Credit 32,804
	Interest Expense on 2015 Pending Balance
	Interest Accrual for 2015 Pending Balance

Avista Corp. - Resou. 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	\$41,854,346	\$13,932,523	\$13,932,523	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$3,157,852)	(\$10,637,878)	(\$11,228,965)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$7,137,860	\$2,753,922	\$2,300,883	\$2,083,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,143,445	\$9,063,065	\$6,579,384	\$5,500,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,603,773)	(\$1,328,449)	(\$1,116,884)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$4,414,373	\$1,376,369	\$1,598,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$96,506	\$36,649	\$23,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$38,854,905	\$15,603,449	\$10,591,247	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through March													
9	AUTHORIZED NET EXPENSE-SYSTEM	\$35,061,591	\$12,809,205	\$11,591,985	\$10,031,982	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,166,793	\$11,595,843	\$12,493,230
10	555 Purchased Power	(\$20,288,718)	(\$6,583,991)	(\$6,331,583)	(\$9,451,450)	(\$8,788,449)	(\$8,347,828)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	447 Sale for Resale	\$7,663,918	\$2,666,114	\$2,503,517	\$2,494,287	\$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	501 Thermal Fuel	\$24,005,767	\$9,014,456	\$7,698,692	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$3,505,272)	(\$1,305,692)	(\$1,081,936)	(\$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	\$4,460,756	\$1,485,367	\$1,417,562	\$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	\$182,876	\$67,876	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$516,894)	(\$130,554)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	Authorized Net Expense	\$47,064,024	\$18,022,761	\$15,682,567	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$16,619,356
18	Actual - Authorized Net Expense	(\$8,349,832)	(\$2,419,332)	(\$3,157,071)	(\$7,805,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$2,282,112)	(\$1,670,162)	(\$1,263,333)	(\$485,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$18,531,101)	(\$4,089,494)	(\$3,283,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)	(\$3,253,404)
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	(\$6,882,183)	(\$2,652,446)	(\$2,124,691)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)	(\$5,115,427)
23	Washington 100% Activity (EIA 937)	\$277,039	\$266,163	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment	\$1,061,186	\$77,754	\$542,838	\$440,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	(+) Surcharge (-) Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-)	(\$2,308,529)	(\$2,308,529)	(\$1,576,415)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	(\$2,308,529)	(\$3,884,944)	(\$5,543,958)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)	(\$7,905,157)
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)
	Deferral Amount, Monthly Entry	\$0	\$0	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)	(\$1,157,969)
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	(\$2,308,529)	(\$3,884,944)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)	(\$4,385,989)

Corp. - Resource Accounting
WASHINGTON DEFERRED POWER 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
555 PURCHASED POWER												
1	Short-Term Purchases	\$12,166,390	\$3,724,065	\$3,534,857	\$4,742,765	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,103,191	\$1,034,397	\$1,034,397	\$1,034,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$191,297	\$7,941	\$52,590	\$130,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$458,358	\$152,786	\$152,786	\$152,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,786,398	\$595,466	\$595,466	\$595,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$7,630,554	\$3,182,991	\$2,876,135	\$1,571,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,174	\$505	\$517	\$1,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$472,996	\$148,489	\$179,736	\$144,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$418,170	\$154,074	\$143,960	\$120,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,152,743	\$290,963	\$433,302	\$428,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,095,112	\$179,092	\$475,957	\$440,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$6,658,943	\$2,291,398	\$2,222,770	\$2,144,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$6,262,059	\$2,014,951	\$1,894,190	\$2,352,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$428,581	\$159,500	\$143,002	\$126,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$27,380	\$57,015	\$23,812	(\$53,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$41,854,346	\$13,993,633	\$13,763,477	\$13,932,523	\$164,713	\$0	\$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		\$33,804,387	\$12,165,313	\$11,172,330	\$10,466,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$6,116,266	\$1,073,575	\$1,927,903	\$3,114,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	\$27,380	\$57,015	\$23,812	(\$53,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookbills	\$487,201	\$193,750	\$185,160	\$108,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$428,581	\$159,500	\$143,002	\$126,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point Bonneville Power Admin Deal #573 Enl		\$990,531	344,479.50	311,270.00	170,068.00	164,713.00	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$41,854,346	\$13,993,633	\$13,763,477	\$13,932,523	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE												
18	Short-Term Sales	(\$28,542,170)	(\$9,145,032)	(\$9,432,598)	(\$9,964,540)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$174,534	\$86,485	\$51,605	\$36,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$35,754	\$11,801	\$11,143	\$12,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$160,770	\$53,367	\$52,121	\$55,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$3,986,740)	(\$1,297,650)	(\$1,320,149)	(\$1,368,961)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$32,157,852)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE												
447000		(\$16,288,347)	(\$6,496,636)	(\$5,424,454)	(\$4,367,257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$10,938,409)	(\$2,146,443)	(\$3,541,393)	(\$5,250,573)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$515,775)	(\$190,800)	(\$208,880)	(\$116,095)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$428,581)	(\$159,500)	(\$143,002)	(\$126,079)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$3,986,740)	(\$1,297,650)	(\$1,320,149)	(\$1,368,961)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$32,157,852)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS												
24	Kettle Falls Wood-501110	\$1,786,512	\$605,629	\$648,276	\$532,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$6,851	\$6,552	\$1,238	\$1,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$5,296,448	\$2,120,032	\$1,637,450	\$1,538,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$48,049	\$21,709	\$16,395	\$9,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$7,137,860	\$2,753,922	\$2,300,863	\$2,083,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS												
29	Kettle Falls	152,982	52,760	52,312	47,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	249,451	98,075	81,222	70,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-COST PER TON												
31	Kettle Falls	wood	\$11.48	\$12.39	\$11.12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mar 2016 WA & ID Actual Deferrals - Snapshot.xls - 4/11/2016												

Corp. - Resource Accounting
WASHINGTON DEFERRED POWER
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
32	Coalstrip	\$21,62	\$20,16	\$21,94							
	TOTAL										
	coal	\$6,768	\$6,936	(\$217)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	547 FUEL										
33	NE CT Gas/Oil-547213	\$43,934	\$4,942	\$7,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$13,299	(\$1,229)	\$6,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$4,550,173	\$3,662,342	\$2,926,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$4,373,672	\$2,889,442	\$2,552,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$81,938	\$16,951	\$7,095	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$9,063,065	\$6,579,384	\$5,500,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense										
		\$21,143,445	\$6,579,384	\$5,500,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE										
		\$37,977,799	\$15,519,611	\$12,005,866	\$10,287,609	\$164,713	\$0	\$0	\$0	\$0	\$0
	456 TRANSMISSION REVENUE										
41	456100 ED AN	(\$2,094,914)	(\$812,195)	(\$655,591)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$796,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$10,016)	\$0	(\$10,016)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$428,581)	(\$159,500)	(\$126,079)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$15,060)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$24,966)	(\$9,322)	(\$6,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$232,236)	(\$77,412)	(\$77,412)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	B on A Low Voltage - in Auth revenues										

Corp. - Resource Accounting
WASHINGTON DEFERRED POWER
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 456 Transmission Revenue	(\$3,603,773)	(\$1,328,449)	(\$1,116,884)	(\$1,158,440)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
52	565000 ED AN	\$4,408,283	\$1,374,339	\$1,597,835	\$1,436,109	\$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	\$6,090	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$4,414,373	\$1,376,369	\$1,599,865	\$1,438,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees												
56	557170 ED AN	\$95,381	\$35,543	\$36,274	\$23,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$1,125	\$375	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$96,506	\$35,918	\$36,649	\$23,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
59	Econ Dispatch-557010	\$11,687,333	\$3,554,533	\$3,401,868	\$4,730,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	(\$8,021,681)	(\$4,400,743)	(\$1,532,123)	(\$2,088,815)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557700	\$526,402	\$200,335	\$146,030	\$180,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557711	(\$526,402)	(\$200,335)	(\$146,030)	(\$180,037)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Intrado Thermal Gas-557730	\$9,763,049	\$2,751,487	\$4,645,223	\$2,366,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel DispatchFin-456010	(\$6,695,772)	(\$1,894,955)	(\$1,958,501)	(\$2,842,316)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$713,236)	(\$12,189)	(\$73,353)	(\$627,696)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intrado Thermal Gas-456730	(\$8,302,125)	(\$1,668,568)	(\$4,609,447)	(\$2,024,110)	\$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	(\$2,282,434)	(\$1,670,435)	(\$126,333)	(\$485,666)	\$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	\$49	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Subtotal	\$49	\$0	\$0	\$49	\$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	\$16,314	\$5,438	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$277,039	\$266,163	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Net Resource Optimization	(\$2,282,112)	(\$1,670,162)	(\$126,333)	(\$485,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Adjusted Actual Net Expense	\$36,879,832	\$14,199,450	\$12,404,601	\$10,111,068	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
555 PURCHASED POWER				
1	Short-Term Purchases			
2	Chelan County PUD (Rocky Reach Slice)	\$12,166,390	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$3,103,191	\$0	\$0
4	Douglas County PUD (Wells)	\$191,297	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$458,358	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$1,786,398	\$0	\$0
7	Inland Power & Light - Deer Lake	\$7,630,554	\$0	\$0
8	Small Power	\$2,174	\$0	\$0
9	Stimson Lumber	\$472,986	\$0	\$0
10	City of Spokane-Upriver	\$418,170	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,152,743	\$0	\$0
12	Place Holder	\$1,095,112	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$0	\$0	\$0
14	Palouse Wind	\$6,658,943	\$0	\$0
15	WPM Ancillary Services	\$6,262,059	\$0	\$0
16	Non-Mon. Accruals	\$428,581	\$0	\$0
17	Total 555 Purchased Power	\$41,854,346	\$0	\$0

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

555000		\$33,804,387	\$0	\$0
555030		\$0	\$0	\$0
555100	Fin Swaps	\$0	\$0	\$0
555312	Lancaster	\$6,116,266	\$0	\$0
555313	Lancaster	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0
555550	NonMonetary	\$27,380	\$0	\$0
555700	Bookouts	\$487,201	\$0	\$0
555710	Intercompany Ancillary	\$428,581	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Enl	\$990,531	\$0	\$0
		\$41,854,346	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales			
19	Nichols Pumping Index Sale	(\$28,542,170)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$174,534	\$0	\$0
21	Pend Oreille DES	\$35,754	\$0	\$0
22	Merchant Ancillary Services	\$160,770	\$0	\$0
		(\$3,986,740)	\$0	\$0
23	Total 447 Sales for Resale	(\$32,157,852)	\$0	\$0

447 SALES FOR RESALE				
447000		(\$16,288,347)	\$0	\$0
447100		(\$10,938,409)	\$0	\$0
447313		\$0	\$0	\$0
447700		(\$515,775)	\$0	\$0
447710		(\$428,581)	\$0	\$0
447720	Intercompany Transmission	(\$3,986,740)	\$0	\$0
		(\$32,157,852)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$1,786,512	\$0	\$0
25	Kettle Falls Gas-501120	\$6,851	\$0	\$0
26	Colstrip Coal-501140	\$5,296,448	\$0	\$0
27	Colstrip Oil-501160	\$48,049	\$0	\$0
28	Total 501 Fuel Expense	\$7,137,860	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls			
30	Colstrip			
	H:\Generation\KFGS Hog Fuel\...VYY	152,982	-	-
	H:\Generation\Colstrip\Colstrip Fuel ...	248,451	-	-
501 FUEL-COST PER TON				
31	Kettle Falls			
	wood			

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
32	Colstrip	coal		
	547 FUEL			
33	NE CT Gas/Oil-547213	\$6,768	\$0	\$0
34	Boulder Park-547216	\$56,668	\$0	\$0
35	Kettle Falls CT-547211	\$18,956	\$0	\$0
36	Coyote Springs2-547610	\$11,138,959	\$0	\$0
37	Lancaster-547312	\$9,816,108	\$0	\$0
38	Rathdrum CT-547310	\$105,984	\$0	\$0
39	Total 547 Fuel Expense	\$21,143,445	\$0	\$0
40	TOTAL NET EXPENSE	\$37,977,799	\$0	\$0
	458 TRANSMISSION REVENUE		201611	201612
41	456100 ED AN	(\$2,094,914)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$798,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$10,016)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$428,561)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$15,060)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$24,966)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$232,236)	\$0	\$0
	B on A. Low Voltage - in Auth revenues			

WASHINGTON DEFF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
51	Total 456 Transmission Revenue	(\$3,603,773)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$4,408,283	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$6,080	\$0	\$0
55	Total 565 Transmission Expense	\$4,414,373	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$95,381	\$0	\$0
57	557172 ED AN	\$1,125	\$0	\$0
58	Total 557 ED AN Broker & Related Fees	\$96,506	\$0	\$0
RESOURCE OPTIMIZATION				
59	Econ Dispatch-557010	\$11,687,333	\$0	\$0
60	Econ Dispatch-557150	(\$8,021,681)	\$0	\$0
61	Gas Bookouts-557700	\$526,402	\$0	\$0
62	Gas Bookouts-557711	(\$526,402)	\$0	\$0
63	Intraco Thermal Gas-557730	\$9,763,049	\$0	\$0
64	Fuel DispatchFin -456010	(\$6,695,772)	\$0	\$0
65	Fuel Dispatch-456015	(\$713,238)	\$0	\$0
66	Intraco Thermal Gas-456730	(\$8,302,125)	\$0	\$0
67	Fuel Bookouts-456711	\$0	\$0	\$0
68	Fuel Bookouts-456720	\$0	\$0	\$0
69	Resource Optimizaton Subtotal	(\$2,282,434)	\$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	\$49	\$0	\$0
74	Wind REC Subtotal	\$49	\$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	\$16,314	\$0	\$0
78	EWEB REC WA EIA 937 Compliance	\$277,039	\$0	\$0
79	Net Resource Optimization	(\$2,282,112)	\$0	\$0
80	Adjusted Actual Net Expense	\$36,879,832		

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	455,358	-	-	-	-	-	-	-	-	-	1,517,225
Deduct Prior Month Unbilled	(246,831)	(226,595)	(196,875)	-	-	-	-	-	-	-	-	-	(670,301)
Add Current Month Unbilled	226,595	196,875	205,495	-	-	-	-	-	-	-	-	-	628,965
Total Retail Sales	547,928	463,983	463,978	-	-	-	-	-	-	-	-	-	1,475,889
Test Year Retail Sales	552,475	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	1,543,235
Difference from Test Year	(4,547)	(34,664)	(28,135)										(67,346)
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)	(\$440,594)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,061,186)

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	565 Purchased Power	\$13,903,633	\$13,763,477	\$19,932,523	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$32,157,852)	(\$10,637,878)	(\$11,228,865)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,753,822	\$2,300,883	\$2,083,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$9,083,065	\$8,579,384	\$5,500,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,603,773)	(\$1,116,864)	(\$1,158,440)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$4,414,373	\$1,376,389	\$1,599,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$96,506	\$36,649	\$23,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$18,063,449	\$12,525,496	\$10,591,247	\$164,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through													
AUTHORIZED NET EXPENSE-SYSTEM													
9	565 Purchased Power	\$12,809,205	\$11,591,985	\$10,660,403	\$10,031,882	\$8,675,133	\$8,326,700	\$8,168,121	\$9,056,301	\$7,983,689	\$8,166,783	\$11,896,843	\$12,493,230
10	447 Sale for Resale	(\$20,288,718)	(\$6,391,993)	(\$7,373,144)	(\$9,451,450)	(\$9,788,489)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,584)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$7,663,918	\$2,656,114	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,590	\$2,427,227	\$2,652,568	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
12	547 CT Fuel	\$24,005,767	\$7,699,692	\$7,282,619	\$5,266,751	\$2,664,694	\$2,712,482	\$5,239,796	\$6,789,998	\$6,983,769	\$7,442,560	\$7,920,542	\$9,801,867
13	456 Transmission Revenue	(\$3,505,272)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,265,929)	(\$1,197,858)	(\$1,198,671)
14	565 Transmission Expense	\$4,460,756	\$1,485,367	\$1,417,562	\$1,347,286	\$1,410,951	\$1,401,374	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$182,875	\$67,876	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$516,894)	(\$130,554)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	Authorized Net Expense	\$47,064,024	\$16,982,667	\$13,368,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,804,239	\$11,109,238	\$11,853,243	\$15,093,313	\$16,619,366
18	Actual - Authorized Net Expense	(\$8,343,832)	(\$3,167,071)	(\$2,787,429)	(\$7,905,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$2,282,112)	(\$1,870,162)	(\$485,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$18,631,101)	(\$4,089,694)	(\$3,253,046)	(\$7,905,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	\$4,866%	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	(\$6,882,183)	(\$2,124,691)	(\$2,105,046)	(\$5,115,427)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$277,039	\$266,163	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment	\$1,061,186	\$77,754	\$542,838	\$440,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,308,628)	(\$1,576,416)	(\$1,659,014)	#VALUE!	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Cumulative Balance	(\$2,308,628)	(\$3,884,944)	(\$5,543,968)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Deferral Amount, Cumulative (Customer)													
Deferral Amount, Monthly Entry													
Acct 657280 Entry: (+) Rebate, (-) Surcharge													
Company Band Gross Margin Impact													
Cumulative													

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201603 , State Code : WA

Accounting Period:201603		State Code:WA				
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	209,347	197,879,793	17,888,237	209,153	708,555,690	64,348,954
0002 - RESIDENTIAL DISCOUNT	403	483,714	28,041	309	1,342,118	79,317
0011 - GENERAL SERVICE	22,274	46,315,331	5,538,619	22,194	151,157,879	17,841,166
0012 - RESID&FARM-GEN SERV	8,953	5,020,382	731,505	8,940	17,772,937	2,490,546
0021 - LARGE GENERAL SERV	1,848	104,731,288	9,695,540	1,877	336,579,925	30,881,649
0022 - RESID&FRM-LGE GEN SE	47	2,500,240	228,110	47	8,481,879	764,161
0025 - EXTRA LGE GEN SERV	21	92,724,920	5,497,345	21	275,804,596	16,450,833
0030 - PUMPING SERV-SPECIAL	31	5,240	924	31	800	1,732
0031 - PUMPING SERVICE	1,216	3,582,679	322,692	1,212	10,847,800	977,217
0032 - PUMPING SVC RES&FRM	1,202	229,485	41,903	1,190	766,787	131,451
0041 - CO OWNED ST LIGHTS	11	7,918	1,926	11	25,030	5,856
0042 - CO OWND ST LTS SO VA	327	1,006,042	394,789	322	3,186,060	1,186,465
0044 - CST OWND ST LT SO VA	13	25,139	3,485	13	78,054	10,338
0045 - CUST OWND ST LT ENGY	9	52,915	4,365	9	167,043	12,964
0046 - CUST OWND ST LT S V	52	99,104	10,700	51	300,766	30,387
0047 - AREA LIGHT-COM&INDUS	0	448,895	112,376	0	1,400,498	339,672
0048 - AREA LGHT-FARM&RESID	0	244,526	66,581	0	757,314	199,469
0058 - TAX ADJUSTMENT	0	0	1,466,009	0	0	4,881,477
0058A - TAX ADJUSTMENT TRIBAL	0	0	-6,730	0	0	-23,434
0095 - WIND POWER	0	0	12,571	0	0	42,675
0099 - MISC ELECT REVENUE	0	0	29,566	0	0	121,242
025B - PVD	0	0	-83,380	0	0	-248,488
Total WA	245,754	455,357,612	41,985,172	245,381	1,517,225,177	140,525,649
Total WA	245,754	455,357,612	41,985,172	245,381	1,517,225,177	140,525,649

v

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of March 2016

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201603

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 04/06/2016 8:29 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 04/06/2016 8:31 AM

Category: DJ


Approved by:


Currency: USD

Seq	Co.	FERC	Exp	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	557322	DEF POWER SUPPLY EXP-RECS	ED	WA	DL	286,119.00		2016 WA REC Deferral Expense
20	001	186324	MISC DEF DEBIT-WA REC 3	ED	WA	DL		286,119.00	2016 WA REC Deferred Liability
30	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	3,175.00		2016 WA REC Interest Expense Accrual
40	001	186324	MISC DEF DEBIT-WA REC 3	ED	WA	DL		3,175.00	2016 WA REC Interest Liability Accrual
50	001	431016	INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	10,685.00		2015 WA REC Interest Expense Accrual
60	001	186323	MISC DEF DEBIT-WA REC 2	ED	WA	DL		10,685.00	2015 WA REC Interest Liability Accrual
70	001	557324	DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		452,878.00	2012-2014 WA REC Deferral Amortization
80	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL	452,878.00		2012-2014 WA REC Deferral Amortization
90	001	419600	INTEREST ON ENERGY DEFERRALS	ED	WA	DL		17,550.00	2012-2014 WA REC Deferral Interest Exp Accrual
100	001	186322	MISC DEF DEBIT - WA REC 1	ED	WA	DL	17,550.00		2012-2014 WA REC Deferral Interest Liability
Totals:							770,407.00	770,407.00	Accrual

Explanation:

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



 Prepared by Keri Meister Date 4-6-16


 Reviewed by Date 4/6/16

 Approved for Entry Date
 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)	
March	REC Deferral	(286,119)	(A) ✓
March	Interest		(3,175) ✓
3/31/2016 Balance before interest		(743,989)	

GL Balance	(457,870)	(2,236)
Update REC balance to include Interest		(460,106)

186324.ED.WA GL Wand (460,106)

Difference -

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

REC REVENUE & EXPENSE			
	<u>Debit</u>	<u>Credit</u>	<u>Entry</u>
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
March Revenue			
186322		\$287,324 (1)	
557322	\$287,324		
March Expense			
186322	\$1,205		
557322		\$1,205 (2)	
March Total			
186322	\$1,205	\$287,324	\$286,119 Credit
557322	\$287,324	\$1,205	-\$286,119 Debit

✓ (W)

(A)

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

HW

Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Source													
Non WA EIA - Voluntary REC Revenue													
WA EIA937 Requirement (EWEB) - PGE Rev	(301,068)	(405,644)	(440,748) ✓										\$ (1,147,460)
Sacramento Municipal Utility District (SMUD) - REC Rev From Nuclear													\$ -
Total	\$ (301,068)	\$ (405,644)	\$ (440,748)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,147,460)
Authorized - System													
Non WA EIA - Voluntary REC Revenue													\$ -
WA EIA937 Requirement (EWEB) - PGE Revenue													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
Total Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference													
Non WA EIA - Voluntary REC Revenue	(301,068)	(405,644)	(440,748) ✓										\$ (1,147,460)
WA EIA937 Requirement (EWEB) - PGE Revenue													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
Total (*) = Surcharge	\$ (301,068)	\$ (405,644)	\$ (440,748)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,147,460)
WA Share of Difference													
Non WA EIA - Voluntary (85.19%)	(196,266)	(264,439)	(287,324)										\$ (748,029)
WA EIA937 Requirement (EWEB) - PGE Rev (100%)													\$ -
SMUD (85.19%)													\$ -
Total - 100% Surcharge (*) or Rebate (-)	\$ (196,266)	\$ (264,439)	\$ (287,324)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (748,029)
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

VM

Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Other Non WA EIA - Voluntary REC Expense													
Source													
557180-ED-AN													
Other Non WA EIA - Voluntary REC Broker Fee Exp	3,102	1,247	1,849										\$ 6,197
557171-ED-AN	\$ 3,102	\$ 1,247	\$ 1,849										\$ 6,197
Total Other Non WA EIA REC Expenses													
Authorized - System													
Other Non WA EIA - Voluntary REC Expense													\$ -
Total Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference													
Other Non WA EIA - Voluntary REC Expense	3,102	1,247	1,849										\$ 6,197
Total	\$ 3,102	\$ 1,247	\$ 1,849										\$ 6,197
WA Share of Difference													
Non WA EIA - Voluntary (85.19%)	2,022	813	1,205										\$ 4,040
Total - 100% Surcharge (+) or Rebate (-)	\$ 2,022	\$ 813	\$ 1,205										\$ 4,040
Accounting Entries													
186322-ED-WA	Debit	Debit	Debit										
557322-ED-WA	Credit	Credit	Credit										

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

Rate will remain the same throughout the year for 2015
 TI is based on WA Rate Order for REC deferral effective 1.1.16
 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)	
July	REC Deferral Adjustment - NSJ004	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	(159,025)	
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)	
Mar 2016	REC Deferral	0 ✓	
Mar 2016	Interest		(10,685) ✓
3/31/2016	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)

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 or balance in acct 186323 as before.

GL Balance	(2,022,344)	(21,370)
Update REC balance to include Interest		(2,043,714)

186323.ED.WA GL Wand (2,043,721)

Difference 7

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

Rate will remain the same throughout the year for 2015
 e 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)

April	REC Amortization	430,382	
April	Interest		(9,568)
4/30/2015	Balance before interest	(1,595,729)	
May	REC Amortization	419,662	
May	Interest		(7,322)
5/31/2015	Balance before interest	(1,176,067)	
June	REC Amortization	434,203	
June	Interest		(5,067)
6/30/2015	Balance before interest	(741,864)	
	Balance including Jan-Jun Interest	(807,621)	Semi-Annual Compounding
July	REC Amortization	480,682	
July	Interest		(2,997)
7/31/2015	Balance before interest	(326,939)	
August	REC Amortization	533,175	
August	Interest		(319)
8/31/2015	Balance before interest	206,236	
September	REC Amortization	465,306	
September	Interest		2,319
9/30/2015	Balance before interest	671,542	
October	REC Amortization	401,728	
October	Interest		4,609
10/31/2015	Balance before interest	1,073,270	
November	REC Amortization	428,427	
November	Interest		6,802
11/30/2015	Balance before interest	1,501,697	
December	REC Amortization	517,507	
December	Interest		9,301
12/31/2015	Balance before interest	2,019,204	
	Balance including Jul-Dec Interest	2,038,919	Semi-Annual Compounding
January	REC Amortization	565,256	
January	Interest		12,265
1/31/2016	Balance before interest	2,604,175	
February	REC Amortization	491,135	
February	Interest		15,056
2/29/2016	Balance before interest	3,095,310	
March	REC Amortization	452,878	
March	Interest		17,550
3/31/2016	Balance before interest	3,548,188	

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	3,095,310	27,321
Update REC balance to include Interest		3,122,631

186322.ED.WA GL Wand 3,122,631

Difference

4/5/2016

AVISTA CORPORATION
 FEBRUARY 2016 WASHINGTON REC REVENUE & DEFERRAL AMORTIZATION

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Schedule	(a)	kWh or \$	(b)	Proration Percentages		Rebate Rates		Rate Before 1-Jan-15 (g)	Rate On/After 1-Jan-15 (h)	Current Month Rebate Revenue	Total (i)	(g)+(h)
				Before 1-Jan-15 (c)	On/After 1-Jan-15 (d)	Before 1-Jan-15 (e)	On/After 1-Jan-15 (f)					
1		197,879,793	0.00%	100.00%	0.0000	(0.1040)	\$ -	(205,795)	\$ (205,795)		(205,795)	
2		483,714	0.00%	100.00%	0.0000	(0.1040)	\$ -	(503)	\$ (503)		(503)	
11		46,315,331	0.00%	100.00%	0.0000	(0.1040)	\$ -	(48,168)	\$ (48,168)		(48,168)	
12		5,020,382	0.00%	100.00%	0.0000	(0.1040)	\$ -	(5,221)	\$ (5,221)		(5,221)	
21		104,731,288	0.00%	100.00%	0.0000	(0.1060)	\$ -	(111,015)	\$ (111,015)		(111,015)	
22		2,500,240	0.00%	100.00%	0.0000	(0.1060)	\$ -	(2,650)	\$ (2,650)		(2,650)	
25		92,724,920	0.00%	100.00%	0.0000	(0.1020)	\$ -	(94,579)	\$ (94,579)		(94,579)	
30		5,240	0.00%	100.00%	0.0000	(0.1130)	\$ -	(6)	\$ (6)		(6)	
31		3,582,679	0.00%	100.00%	0.0000	(0.1130)	\$ -	(4,048)	\$ (4,048)		(4,048)	
32		229,485	0.00%	100.00%	0.0000	(0.1130)	\$ -	(259)	\$ (259)		(259)	
41-46		1,191,118	0.00%	100.00%	0.0000	(0.1050)	\$ -	(1,251)	\$ (1,251)		(1,251)	
47		448,895	0.00%	100.00%	0.0000	(0.1050)	\$ -	(471)	\$ (471)		(471)	
48		244,526	0.00%	100.00%	0.0000	(0.1050)	\$ -	(257)	\$ (257)		(257)	
Schedule Totals		455,357,611					\$0	(474,223)	\$ (474,223)		(474,223)	

Conversion factor	0.954989
Amortization	\$452,878
FIT rate	-35%
DFIT expense	\$158,507

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