



Avista Corp.

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December 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, November 2016
Docket No. UE-140188, Monthly REC Report, November 2016

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In November, Washington actual net power costs were less than authorized costs by \$2,747,838. Year-to-date actual net power costs were less than authorized costs by \$3,792,683. A deferral entry was recorded in the amount of \$1,905,391 in the rebate direction. The ERM deferral at November 2016 is \$1,920,675 in the rebate direction.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation and low power purchase prices. Hydro generation was 208 aMW above the authorized level. The average purchased power price was \$26.75/MWh compared to an authorized price of \$32.09/MWh. The average natural gas price was \$2.84/dth compared to an authorized price of \$2.86/dth.

Colstrip and Kettle Falls generation was 16 aMW below and 8 aMW above the authorized level respectively. Gas-fired generation was 167 aMW below the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 38 aMW below the authorized level.

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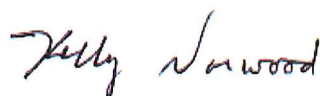
The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment B). Per Order 05, Docket UE-140188 the Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for November 2016 is \$281,080.

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 November 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 July 2016 report on page 20 contains the information for the July – December calculations.

There was one forward long-term power contract executed in November 2016 which is provided in Attachment C.

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: Public Counsel
Industrial Customers of Northwest Utilities



AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF NOVEMBER 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	\$ (1,159,616.18)	\$ (30,851.00)	\$ (1,190,467.18)
201605	\$ (1,190,467.18)	\$ (154,976.00)	\$ (1,345,443.18)
201606	\$ (1,345,443.18)	\$ 639,705.00	\$ (705,738.18)
201607	\$ (705,738.18)	\$ 693,272.00	\$ (12,466.18)
201608	\$ (12,466.18)	\$ (32.00)	\$ (12,498.18)
201609	\$ (12,498.18)	\$ (32.00)	\$ (12,530.18)
201610	\$ (12,530.18)	\$ (32.00)	\$ (12,562.18)
201611	\$ (12,562.18)	\$ (1,908,113.00)	\$ (1,920,675.18)
201612		\$ -	

201611

\$ (1,920,675.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (12,562.18)	
Deferral		\$ (1,905,391.00)	481 - ERM
Interest		\$ (2,722.00)	481 - ERM
Ending Balance		\$ (1,920,675.18)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (11,535,183.18)	
Deferral Year to Date		\$ (1,905,391.00)	481 - ERM
Transfer to Account 186290		\$ 11,535,183.00	481 - ERM
Interest		\$ (15,284.00)	481 - ERM
Ending Balance		\$ (1,920,675.18)	
	<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)	\$ (2,540,521)	\$ (635,130)	\$ (1,905,391)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (6,540,521)	\$ (4,635,130)	\$ (1,905,391)

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201601	\$ -	\$ -	\$ -
201602	\$ -	\$ (11,600,791.0000)	\$ (11,600,791.0000)
201603	\$ (11,600,791.0000)	\$ (32,804.0000)	\$ (11,633,595.0000)
201604	\$ (11,633,595.0000)	\$ (32,804.0000)	\$ (11,666,399.0000)
201605	\$ (11,666,399.0000)	\$ (32,804.0000)	\$ (11,699,203.0000)
201606	\$ (11,699,203.0000)	\$ (32,804.0000)	\$ (11,732,007.0000)
201607	\$ (11,732,007.0000)	\$ 11,732,007.0000	\$ -
201608	\$ -	\$ -	\$ -
201609	\$ -	\$ -	\$ -
201610	\$ -	\$ -	\$ -
201611	\$ -	\$ -	\$ -
201612		\$ -	
201611			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ -	
Transfer to 186280	\$ -	481 - ERM
interest	\$ -	481 - ERM
Ending Balance	\$ -	

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	\$ (5,867,095.71)	\$ (16,541.00)	\$ (5,883,636.71)
201605	\$ (5,883,636.71)	\$ (16,541.00)	\$ (5,900,177.71)
201606	\$ (5,900,177.71)	\$ (16,541.00)	\$ (5,916,718.71)
201607	\$ (5,916,718.71)	\$ (11,781,831.00)	\$ (17,698,549.71)
201608	\$ (17,698,549.71)	\$ (49,824.00)	\$ (17,748,373.71)
201609	\$ (17,748,373.71)	\$ (49,824.00)	\$ (17,798,197.71)
201610	\$ (17,798,197.71)	\$ (49,824.00)	\$ (17,848,021.71)
201611	\$ (17,848,021.71)	\$ (49,824.00)	\$ (17,897,845.71)
201612		\$ -	

201611

\$ (17,897,845.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (17,848,021.71)	
Surcharge Amortization	\$ -	481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (49,824.00)	481 - ERM
Ending Balance	\$ (17,897,845.71)	

STATE OF WASHINGTON 232380 DFIT ASSOCIATED WITH ERM DEFERRALS
--

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(1,920,675.18)
Account 186290.ED.WA balance	\$	-
Account 182350.ED.WA balance	\$	(17,897,845.71)
Total	\$	(19,818,520.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,936,482.31
Rounding	\$	0.88
Balance that should be in account	\$	6,936,483.19
 GL Check	 \$	 6,936,483.19
	\$	0.00

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	\$ 3,593,059.11	\$ 442,617.00	\$ 4,035,676.11
	201605	\$ 4,035,676.11	\$ 439,893.00	\$ 4,475,569.11
	201606	\$ 4,475,569.11	\$ 417,994.00	\$ 4,893,563.11
	201607	\$ 4,893,563.11	\$ (1,711,045.01)	\$ 3,182,518.10
	201608	\$ 3,182,518.10	\$ 180,369.00	\$ 3,362,887.10
	201609	\$ 3,362,887.10	\$ 138,214.88	\$ 3,501,101.98
	201610	\$ 3,501,101.98	\$ 157,023.00	\$ 3,658,124.98
	201611	\$ 3,658,124.98	\$ 160,800.00	\$ 3,818,924.98
	201612		\$ -	

GL YTD Check

201611

\$ 3,818,924.98

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186322		
Begin Balance	\$ 3,658,124.98	
Amortization	\$ 141,434.00	475 - WA REC Journal
Interest - 6.340%	\$ 19,366.00	475 - WA REC Journal
Ending Balance	\$ 3,818,924.98	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2016

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201611
 Last Saved: 12/07/2016 10:05 AM
 Approval Requested: 12/07/2016 10:05 AM

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

Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		49,824.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	49,824.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,905,391.00	Current Year ERM (2016)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,905,391.00		Current Year ERM Deferral Expense (2016)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		2,722.00	Current Year ERM Interest Accrual (2016)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,722.00		Current Year ERM Interest Expense (2016)
Totals:						1,957,937.00	1,957,937.00	

Explanation:

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

Prepared by Cheryl Kettner
 Date
 Reviewed by
 Date
 Approved for Entry
 Corporate Accounting use Only
 Date

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	0.28231%

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)		596,860		(17,515)		(5,860,411)	(5,877,926)	(6,457,271)	0.00	
1/31/2016	(5,860,411)		43,974		(16,603)		(5,816,437)	(5,850,555)	(5,850,555)	0.00	
2/29/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,867,096)	(5,867,096)	0.00	
3/31/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,883,637)	(5,883,637)	0.00	
4/30/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,900,178)	(5,900,178)	0.00	
5/31/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,916,719)	(5,916,719)	0.00	
6/30/2016	(5,916,719)	(11,732,007)	0		(49,824)		(17,648,726)	(17,698,550)	(17,698,550)	0.00	
7/31/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,748,374)	(17,748,374)	0.00	
8/31/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,798,198)	(17,798,198)	0.00	
9/30/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,848,022)	(17,848,022)	0.00	
10/31/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,897,846)	(17,848,022)	49,824.00	
11/30/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,897,846)	(17,848,022)	49,824.00	
12/31/2016											

Entry	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	49,824		Interest Expense Energy Deferrals
182350 ED WA		49,824	Regulatory Asset ERM Approved For Recovery

Avisita Corp. - Res...ce Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
1	555 Purchased Power	\$133,981,804	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$10,973,661	\$15,861,013
2	447 Sale for Resale	(\$108,172,315)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)	(\$9,857,750)	(\$12,282,577)
3	501 Thermal Fuel	\$26,387,370	\$2,755,922	\$2,300,883	\$2,083,055	\$2,266,480	\$662,548	\$1,809,764	\$2,719,360	\$4,274,445	\$2,817,096	\$2,965,120	\$1,734,697
4	547 CT Fuel	\$68,714,695	\$9,063,065	\$6,579,384	\$5,500,996	\$3,000,674	\$3,859,806	\$3,886,295	\$7,216,368	\$8,760,031	\$8,586,774	\$6,799,505	\$5,461,797
5	456 Transmission Revenue	(\$15,826,790)	(\$1,328,449)	(\$1,116,884)	(\$1,158,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,588,380)	(\$1,667,748)	(\$1,636,700)	(\$1,458,275)
6	565 Transmission Expense	\$15,806,521	\$1,376,369	\$1,599,865	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$1,552,705	\$1,404,984	\$1,418,680
7	557 Broker Fees	\$356,909	\$35,918	\$36,649	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$29,299	\$24,450	\$45,634
8	Adjusted Actual Net Expense	\$121,248,194	\$15,603,449	\$12,525,496	\$10,591,247	\$7,563,954	\$4,744,525	\$6,857,632	\$13,163,924	\$16,176,210	\$12,136,694	\$10,673,270	\$10,780,969
Total through November													
9	AUTHORIZED NET EXPENSE-SYSTEM	\$107,384,053	\$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
10	555 Purchased Power	(\$80,484,343)	(\$6,583,991)	(\$6,331,583)	(\$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)
11	501 Thermal Fuel	\$26,366,953	\$2,666,114	\$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
12	547 CT Fuel	\$69,024,357	\$9,014,456	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542
13	456 Transmission Revenue	(\$14,602,053)	(\$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)
14	565 Transmission Expense	\$15,781,465	\$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
15	557 Broker Fees	\$642,876	\$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	(\$2,062,254)	(\$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	\$122,051,054	\$18,022,781	\$15,682,567	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313
18	Actual - Authorized Net Expense	(\$1,233,684)	(\$2,419,332)	(\$3,157,071)	(\$2,767,429)	(\$505,916)	\$573,209	\$2,874,625	\$5,421,120	\$3,271,971	\$967,456	(\$1,179,973)	(\$4,312,344)
19	Resource Optimization - Subtotal	(\$11,982,077)	(\$1,670,162)	(\$1,26,333)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,872)	(\$1,336,273)	(\$1,696,593)	(\$949,592)	(\$600,472)
20	Adjusted Net Expense	(\$29,404,293)	(\$4,089,494)	(\$3,283,404)	(\$3,253,046)	(\$1,011,202)	(\$630,939)	\$1,747,696	\$3,140,448	\$1,935,698	(\$729,137)	(\$2,129,565)	(\$4,912,816)
21	Washington Allocation	64.86%	64.86%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$8,558,055)	(\$2,652,446)	(\$2,124,691)	(\$2,105,046)	(\$654,349)	(\$408,281)	\$1,130,934	\$2,032,184	\$1,252,590	(\$471,825)	(\$1,378,042)	(\$3,179,083)
23	Washington 100% Activity (EIA 937)	\$458,971	\$266,163	\$5,438	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$1,558,563	\$77,754	\$542,838	\$440,594	\$435,724	\$206,430	(\$274,144)	(\$388,493)	(\$116,730)	(\$48,891)	\$252,236	\$431,245
25	Net Power Cost (+) Surcharge (-) Rebate	(\$6,540,521)	(\$2,308,529)	(\$1,576,415)	(\$1,659,014)	(\$36,693)	(\$201,851)	\$856,790	\$1,643,691	\$1,135,860	(\$520,716)	(\$1,125,806)	(\$2,747,838)
27	Cumulative Balance	(\$2,308,529)	(\$3,884,944)	(\$5,543,958)	(\$5,580,651)	(\$5,782,502)	(\$4,925,712)	(\$3,282,021)	(\$2,146,161)	(\$2,666,877)	(\$2,666,877)	(\$3,792,683)	(\$6,540,521)
input	10,000,000 and up	90%	90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
input	4,000,000 to \$10M	50%	75%	\$0	\$0	(\$1,543,958)	(\$1,580,651)	(\$925,712)	\$0	\$0	\$0	\$0	(\$2,540,521)
input	0 to \$4M	0%	0%	(\$2,308,529)	(\$3,884,944)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$3,282,021)	(\$2,146,161)	(\$2,666,877)	(\$3,792,683)	(\$4,000,000)
	check #-should be zero			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)		\$0	\$0	(\$1,157,969)	(\$1,185,488)	(\$1,336,877)	(\$694,284)	\$0	\$0	\$0	\$0	(\$1,905,391)
	Deferral Amount, Monthly Entry		\$0	\$0	(\$1,157,969)	(\$27,519)	(\$151,389)	\$642,593	\$694,284	\$0	\$0	\$0	(\$1,905,391)
	Acct 557280 Entry, (+) Rebate, (-) Surcharge		\$0	\$0	\$1,157,969	\$27,519	\$151,389	(\$642,593)	(\$694,284)	\$0	\$0	\$0	\$1,905,391
	Company Band Gross Margin Impact, Cumulative		(\$2,308,529)	(\$3,884,944)	(\$4,385,969)	(\$4,395,163)	(\$4,445,625)	(\$4,231,428)	(\$3,282,021)	(\$2,146,161)	(\$2,666,877)	(\$3,792,683)	(\$4,635,130)

Washington Deferred Power
T 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	\$46,940,729	\$3,724,065	\$3,534,857	\$4,742,755	\$4,181,604	\$3,391,033	\$4,429,364	\$5,035,985	\$5,582,099	\$3,089,229	\$3,695,043
2	Chelan County PUD (Rocky Reach Slice)	\$11,378,367	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397
3	Douglas County PUD (Wells Settlement)	\$1,048,974	\$7,941	\$52,590	\$130,766	\$150,689	\$173,528	\$127,917	\$87,298	\$62,566	\$43,396	\$101,302
4	Douglas County PUD (Wells)	\$1,694,314	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,550,126	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466
6	Bonneville Power Admin. (WNP-3)	\$12,341,559	\$3,182,991	\$2,876,135	\$1,571,428	\$1,521,948	\$1,521,948	\$1,521,948	\$1,521,948	\$1,521,948	\$1,521,948	\$1,521,948
7	Inland Power & Light - Deer Lake	\$6,942	\$505	\$517	\$1,152	\$670	\$558	\$550	\$525	\$645	\$600	\$587
8	Small Power	\$1,231,400	\$148,489	\$179,736	\$144,771	\$134,880	\$118,779	\$115,707	\$88,096	\$70,622	\$48,671	\$71,978
9	Stinson Lumber	\$1,671,178	\$154,074	\$143,980	\$120,136	\$97,983	\$131,037	\$130,972	\$198,444	\$191,301	\$152,739	\$177,817
10	City of Spokane-Upriver	\$2,591,423	\$290,963	\$433,302	\$428,478	\$337,508	\$352,975	\$112,449	\$8,903	\$0	\$2,147	\$179,560
11	City of Spokane - Waste-to-Energy	\$5,242,899	\$179,092	\$475,957	\$440,063	\$458,837	\$457,393	\$333,511	\$596,389	\$599,314	\$599,515	\$577,120
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathrum Power, LLC (Lancaster PPA)	\$23,240,806	\$2,291,398	\$2,222,770	\$2,144,775	\$2,081,678	\$2,081,678	\$1,923,752	\$1,947,743	\$2,189,656	\$2,223,978	\$2,149,829
14	Palouse Wind	\$18,392,659	\$2,014,951	\$1,894,190	\$2,352,918	\$1,216,297	\$1,715,067	\$1,419,523	\$1,241,871	\$1,006,166	\$1,371,939	\$1,920,657
15	WPM Ancillary Services	\$1,578,066	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$137,362	\$134,983	\$154,371	\$169,426
16	Non-Mon. Accruals	\$72,362	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$81,081	\$28,390	(\$16,956)	(\$95,959)	\$11,414	\$143,137
17	Total 555 Purchased Power	\$133,981,804	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$10,973,661
(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		\$109,931,662	\$12,165,313	\$11,172,330	\$10,466,744	\$8,821,585	\$7,910,479	\$8,403,820	\$10,371,706	\$11,642,065	\$8,155,360	\$8,836,247
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$16,789,347	\$1,073,575	\$1,927,903	\$3,114,788	\$2,844,465	\$2,083,875	\$1,061,674	(\$7,851)	(\$469,902)	\$465,483	\$1,659,301
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	\$72,362	\$57,015	(\$53,447)	(\$71,581)	\$81,081	\$28,390	(\$16,956)	(\$95,959)	\$11,414	\$143,137	\$169,426
555700	Bookouts	\$3,775,026	\$193,750	\$185,160	\$108,291	\$93,953	\$210,343	\$920,900	\$624,048	\$312,855	\$688,576	\$165,550
555710	Intercompany Ancillary	\$1,578,066	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$137,362	\$134,983	\$154,371	\$169,426
WNP3 Mid Point Bonneville Power Admin Deal #573 Enl		\$1,835,341	\$44,479.50	\$31,270.00	\$170,068.00	\$164,713.00	\$0	\$0	\$0	\$0	\$0	\$0
Total 555 Purchased Power		\$133,981,804	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$10,973,661
447 SALES FOR RESALE												
447000	Short-Term Sales	(\$9,271,432)	(\$9,145,032)	(\$9,432,598)	(\$9,964,540)	(\$8,673,892)	(\$9,040,411)	(\$8,385,283)	(\$6,969,973)	(\$7,576,092)	(\$8,014,765)	(\$9,040,029)
19	Nichols Pumping Index Sale	\$845,174	\$86,485	\$51,605	\$36,444	\$28,689	\$40,502	\$54,104	\$123,217	\$141,456	\$116,965	\$95,891
20	Sovereign Power/Kaiser Load Following	\$135,706	\$11,801	\$11,143	\$12,810	\$12,256	\$12,683	\$12,376	\$12,676	\$12,715	\$12,284	\$12,747
21	Pend Oreille DES	\$541,856	\$53,367	\$52,121	\$55,282	\$47,873	\$50,386	\$42,377	\$45,879	\$42,453	\$42,932	\$54,095
22	Merchant Ancillary Services	(\$12,423,619)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,981)	(\$963,544)	(\$861,403)	(\$814,032)	(\$980,454)
Total 447 Sales for Resale		(\$108,172,315)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)	(\$9,357,750)
447 SALES FOR RESALE												
447000		(\$60,436,853)	(\$6,496,636)	(\$5,424,454)	(\$4,367,257)	(\$3,765,345)	(\$4,588,663)	(\$5,381,226)	(\$5,685,309)	(\$6,783,336)	(\$5,990,230)	(\$5,621,186)
447100		(\$29,929,503)	(\$2,146,443)	(\$3,541,393)	(\$5,250,573)	(\$4,598,265)	(\$4,021,805)	(\$1,868,310)	(\$334,206)	(\$150,714)	(\$1,009,283)	(\$2,918,491)
447313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$3,804,274)	(\$190,800)	(\$208,880)	(\$116,095)	(\$99,178)	(\$212,628)	(\$876,031)	(\$631,324)	(\$310,435)	(\$688,720)	(\$168,193)
447710		(\$1,578,066)	(\$159,500)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	(\$154,371)	(\$169,426)
447720		(\$12,423,619)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,981)	(\$963,544)	(\$861,403)	(\$814,032)	(\$980,454)
Total 447 Sales for Resale		(\$108,172,315)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)	(\$9,357,750)
501 FUEL-DOLLARS												
24	Kettle Falls Wood-501110	\$5,736,333	\$605,629	\$648,276	\$532,607	\$584,829	\$123,503	\$393,317	\$605,641	\$608,240	\$532,298	\$578,899
25	Kettle Falls Gas-501120	\$14,143	\$6,552	(\$1,238)	\$1,537	\$2,778	(\$95)	(\$95)	\$214	\$1,857	\$618	(\$327)
26	Colstrip Coal-501140	\$20,448,215	\$2,120,032	\$1,637,450	\$1,538,966	\$1,698,966	\$520,491	\$1,386,491	\$2,089,876	\$3,629,601	\$2,267,163	\$2,381,265
27	Colstrip Oil-501160	\$186,679	\$21,709	\$16,395	\$9,945	\$945	\$15,776	\$30,051	\$23,629	\$34,747	\$17,017	\$5,283
Total 501 Fuel Expense		\$26,387,370	\$2,753,922	\$2,300,883	\$2,083,055	\$2,266,480	\$662,548	\$1,809,764	\$2,719,360	\$4,274,445	\$2,817,096	\$2,955,120
501 FUEL-TONS												
29	Kettle Falls	494,737	52,760	52,312	47,910	49,319	8,740	44,127	50,829	50,644	43,334	47,990
30	Colstrip	852,493	98,075	81,222	70,154	66,206	29,832	45,977	93,974	96,201	97,060	95,441
Total 501 Fuel-Tons		1,347,230	150,835	133,534	118,064	115,525	38,572	90,104	144,803	146,845	140,394	143,431
501 FUEL-COST PER TON												
31	Kettle Falls	wood	\$11.48	\$12.39	\$11.12	\$11.45	\$14.13	\$8.91	\$11.92	\$12.01	\$12.28	\$12.06
	2016 WA & ID Actual Deferrals.xls - 12/12/2016											

Washington Deferred Power T 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	Colstrip	\$21,62	\$20,16	\$21,94	\$25,66	\$17,45	\$30,16	\$22,24	\$37,73	\$23,36	\$26,59
547 FUEL											
33	NE CT Gas/Oil-547213	\$49	\$6,936	(\$217)	\$1,249	\$1,728	\$1,816	\$2,084	\$958	\$12,802	\$11,172
34	Boulder Park-547216	\$43,934	\$4,942	\$7,792	\$33,927	\$75,378	\$19,204	\$58,175	\$175,625	\$74,651	\$7,157
35	Kettle Falls CT-547211	\$13,299	(\$1,229)	\$6,888	\$1,778	\$4,494	\$15,459	\$21,979	\$51,819	\$4,676	\$3,432
36	Coyote Springs2-547610	\$4,590,173	\$3,662,342	\$2,926,444	\$1,221,907	\$1,253,656	\$3,342,564	\$4,889,246	\$4,205,317	\$4,525,940	\$3,570,333
37	Lancaster-547312	\$4,373,672	\$2,889,442	\$2,552,994	\$1,727,538	\$2,377,237	\$412,106	\$1,957,978	\$3,801,985	\$3,908,088	\$3,187,037
38	Rathdrum CT-547310	\$81,938	\$16,951	\$7,095	\$14,275	\$147,313	\$95,146	\$286,906	\$524,327	\$60,617	\$20,374
39	Total 547 Fuel Expense	\$9,063,065	\$6,579,384	\$5,500,996	\$3,000,674	\$3,859,806	\$3,886,295	\$7,216,368	\$8,760,031	\$8,586,774	\$6,799,505
40	TOTAL NET EXPENSE	\$15,519,611	\$12,005,866	\$10,287,609	\$7,425,455	\$4,734,749	\$7,021,295	\$13,292,292	\$16,317,467	\$12,222,438	\$10,880,536
456 TRANSMISSION REVENUE											
41	456100 ED AN	(\$812,195)	(\$617,128)	(\$665,591)	(\$673,083)	(\$737,296)	(\$982,412)	(\$1,028,415)	(\$1,033,112)	(\$1,095,457)	(\$1,048,895)
45	456120 ED AN - BPA Settlement	(\$2,926,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$284,064)	\$0	(\$10,016)	(\$93,901)	(\$133,737)	(\$30,662)	(\$6,427)	(\$2,365)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,578,066)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	(\$154,371)	(\$169,426)
48	456017 ED AN - Low Voltage	(\$55,220)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$82,460)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,781)
50	456705 ED AN - Low Voltage	(\$1,340,860)	(\$77,412)	(\$77,412)	(\$134,048)	(\$143,108)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)

B on A. Low Voltage - in Auth revenues

ta Corp. - Resource Accounting
WASHINGTON DEFERRED POWER T 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
51	TOTAL	(\$1,328,449)	(\$1,116,884)	(\$1,158,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,588,380)	(\$1,667,748)	(\$1,636,700)
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$15,784,191	\$1,374,339	\$1,436,109	\$1,403,297	\$1,373,285	\$1,389,905	\$1,433,915	\$1,425,227	\$1,550,675	\$1,402,954
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$22,330	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030
55	Total 565 Transmission Expense	\$15,806,521	\$1,376,369	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$1,552,705	\$1,404,984
557 Broker & Related Fees											
56	557170 ED AN	\$344,474	\$36,274	\$23,564	\$35,387	\$41,688	\$36,375	\$22,909	\$19,271	\$25,577	\$22,795
57	557172 ED AN	\$1,500	\$375	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$10,935	\$0	\$0	\$0	\$0	\$0	\$2,902	\$595	\$3,722	\$1,655
59	Total 557 ED AN Broker & Related Fees	\$356,909	\$36,649	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$29,299	\$24,450
RESOURCE OPTIMIZATION											
60	Econ Dispatch-557010	\$44,038,454	\$3,401,868	\$4,730,932	\$5,396,722	\$5,932,343	\$4,909,733	\$4,744,644	\$2,820,623	\$3,166,571	\$3,247,774
61	Econ Dispatch-557150	(\$28,939,437)	(\$4,400,743)	(\$2,088,815)	(\$879,906)	(\$1,685,047)	(\$747,310)	(\$5,740,010)	(\$3,707,216)	(\$4,636,059)	(\$3,425,445)
62	Gas Bookouts-55700	\$1,194,155	\$146,030	\$180,037	\$0	\$0	\$38,456	\$0	\$15,098	\$356,896	\$131,067
63	Gas Bookouts-55711	(\$1,194,155)	(\$146,030)	(\$180,037)	\$0	\$0	(\$38,456)	\$0	(\$15,098)	(\$356,896)	(\$131,067)
64	Intraco Thermal Gas-557730	\$45,632,235	\$2,751,487	\$4,645,223	\$2,366,339	\$1,468,332	\$1,559,224	\$5,162,595	\$6,996,264	\$7,927,979	\$7,681,504
65	Fuel DispatchFin-456010	(\$28,842,529)	(\$1,894,955)	(\$1,958,501)	(\$3,730,666)	(\$3,937,353)	(\$2,834,192)	(\$3,486,459)	(\$1,983,033)	(\$2,335,252)	(\$2,096,578)
66	Fuel Dispatch-456015	(\$4,742,497)	(\$12,189)	(\$73,353)	(\$947,007)	(\$1,026,064)	(\$394,956)	(\$87,105)	(\$249,511)	(\$74,417)	(\$679,301)
67	Intraco Thermal Gas-456730	(\$39,129,140)	(\$4,609,447)	(\$2,024,110)	(\$2,417,801)	(\$1,956,399)	(\$3,629,487)	(\$2,864,415)	(\$5,213,487)	(\$5,745,596)	(\$5,677,568)
68	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Resource Optimizaton Subtotal	(\$11,982,914)	(\$1,670,435)	(\$485,666)	(\$505,318)	(\$1,204,188)	(\$1,126,988)	(\$2,280,750)	(\$1,336,360)	(\$1,696,774)	(\$949,614)
71	Misc. Power Exp. Actual-557160 ED AN	\$394	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$0
72	Misc. Power Exp. Subtotal	\$394	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$0
73	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Actual 557395	\$443	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$60	\$22
75	Wind REC Subtotal	\$443	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$60	\$22
76	WA EIA937 Requirement (EWEB) - Expense	\$437,219	\$260,725	\$0	\$176,494	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$21,752	\$5,438	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0
79	EWEB REC WA EIA 937 Compliance	\$458,971	\$266,163	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0
80	Net Resource Optimization	(\$11,982,077)	(\$1,670,162)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	(\$1,696,593)	(\$949,592)
81	Adjusted Actual Net Expense	\$109,725,088	\$14,199,450	\$10,111,068	\$7,240,600	\$3,540,377	\$5,730,703	\$10,883,252	\$14,839,937	\$10,440,101	\$9,723,678

WASHINGTON DEFF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
555 PURCHASED POWER				
1	Short-Term Purchases	\$46,940,729	\$5,095,389	\$429,306
2	Chelan County PUD (Rocky Reach Slice)	\$11,378,367	\$1,034,397	\$0
3	Douglas County PUD (Wells Settlement)	\$1,048,974	\$110,981	\$0
4	Douglas County PUD (Wells)	\$1,694,314	\$157,342	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,550,126	\$595,466	\$0
6	Bonneville Power Admin. (WNP-3)	\$12,341,559	\$3,189,057	\$0
7	Inland Power & Light - Deer Lake	\$6,942	\$633	\$0
8	Small Power	\$1,231,400	\$109,671	\$0
9	Stimson Lumber	\$1,671,178	\$172,715	\$0
10	City of Spokane-Upriver	\$2,591,423	\$445,138	\$0
11	City of Spokane - Waste-to-Energy	\$5,242,899	\$545,708	\$0
12	Place Holder	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$23,240,806	\$2,023,576	\$0
14	Palouse Wind	\$18,392,659	\$2,239,080	\$0
15	WPM Ancillary Services	\$1,578,066	\$176,404	\$0
16	Non-Mon. Accruals	\$72,362	(\$34,544)	\$0
17	Total 555 Purchased Power	\$133,981,804	\$15,861,013	\$429,306

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

555000		\$109,931,662	\$11,986,013	\$0
555030		\$0	\$0	\$0
555100	Fin Swaps	\$16,789,347	\$3,036,036	\$0
555312	Lancaster	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0
555550	NonMonetary	\$72,362	(\$34,544)	\$0
555700	Bookouts	\$3,775,026	\$281,600	\$0
555710	Intercompany Ancillary	\$1,578,066	\$176,404	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Enl	\$1,835,341	415,504.32	429,306.43
		\$133,981,804	\$15,861,013	\$429,306
447 SALES FOR RESALE				
18	Short-Term Sales	(\$97,271,432)	(\$11,028,817)	\$0
19	Nichols Pumping Index Sale	\$845,174	\$59,816	\$0
20	Sovereign Power/Kaiser Load Following	\$135,706	\$12,285	\$0
21	Pend Oreille DES	\$541,856	\$55,091	\$0
22	Merchant Ancillary Services	(\$12,423,619)	(\$1,380,952)	\$0
23	Total 447 Sales for Resale	(\$108,172,315)	(\$12,282,577)	\$0

447 SALES FOR RESALE				
447000		(\$60,436,853)	(\$6,333,211)	\$0
447100		(\$29,929,503)	(\$4,090,020)	\$0
447313		\$0	\$0	\$0
447700		(\$3,804,274)	(\$301,990)	\$0
447710		(\$1,578,066)	(\$176,404)	\$0
447720	Intercompany Transmission	(\$12,423,619)	(\$1,380,952)	\$0
		(\$108,172,315)	(\$12,282,577)	\$0

501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$5,736,333	\$545,094	\$0
25	Kettle Falls Gas-501120	\$14,143	\$507	\$0
26	Colstrip Coal-501140	\$20,448,215	\$1,177,914	\$0
27	Colstrip Oil-501160	\$186,679	\$11,182	\$0
28	Total 501 Fuel Expense	\$26,387,370	\$1,734,697	\$0

501 FUEL-TONS				
29	Kettle Falls	494,737	46,772	-
30	Colstrip	852,493	84,251	-

501 FUEL-COST PER TON				
31	Kettle Falls	wood	\$11.65	

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
32	Colstrip	coal	\$13.98	
547 FUEL				
33	NE CT Gas/Oil-547213		\$40,182	\$0
34	Boulder Park-547216		\$515,252	\$14,467
35	Kettle Falls CT-547211		\$122,864	\$269
36	Coyote Springs2-547610		\$37,546,903	\$3,398,981
37	Lancaster-547312		\$29,162,957	\$1,974,880
38	Rathdrum CT-547310		\$1,326,537	\$71,595
39	Total 547 Fuel Expense		\$68,714,695	\$5,461,797
<hr/>				
40	TOTAL NET EXPENSE		\$120,911,554	\$10,774,930
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN		(\$9,550,120)	\$0
45	456120 ED AN - BPA Settlement		(\$2,926,000)	\$0
46	456020 ED AN - Sale of excess BPA Trans		(\$284,064)	(\$6,956)
47	456130 ED AN - Ancillary Services Revenue		(\$1,578,066)	(\$176,404)
48	456017 ED AN - Low Voltage		(\$55,220)	(\$5,020)
49	456700 ED WA - Low Voltage		(\$92,460)	(\$8,781)
50	456705 ED AN - Low Voltage		(\$1,340,860)	(\$138,578)
<hr/>				
			201611	201612
			(\$856,536)	\$0
			(\$266,000)	\$0
			(\$6,956)	\$0
			(\$176,404)	\$0
			(\$5,020)	\$0
			(\$8,781)	\$0
			(\$138,578)	\$0
<hr/>				
			B on A - Low Voltage - in Auth revenues	
			(\$1,340,860)	(\$138,578)
<hr/>				

WASHINGTON DEFF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
51	Total 456 Transmission Revenue	(\$15,826,790)	(\$1,458,275)	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$15,784,191	\$1,416,650	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$22,330	\$2,030	\$0
55	Total 565 Transmission Expense	\$15,806,521	\$1,418,680	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$344,474	\$43,573	\$1,518
57	557172 ED AN	\$1,500	\$0	\$0
58	557165 ED AN	\$10,935	\$2,061	\$0
59	Total 557 ED AN Broker & Related Fees	\$356,909	\$45,634	\$1,518
RESOURCE OPTIMIZATION				
60	Econ Dispatch-557010	\$44,038,454	\$2,132,711	\$0
61	Econ Dispatch-557150	(\$28,939,437)	(\$96,763)	\$0
62	Gas Bookouts-557700	\$1,194,155	\$126,236	\$0
63	Gas Bookouts-557711	(\$1,194,155)	(\$126,236)	\$0
64	Intrado Thermal Gas-557730	\$45,632,235	\$2,999,948	\$0
65	Fuel DispatchFin-456010	(\$28,842,529)	(\$1,733,224)	\$0
66	Fuel Dispatch-456015	(\$4,742,497)	(\$560,898)	\$0
67	Intrado Thermal Gas-456730	(\$39,129,140)	(\$3,322,262)	\$0
68	Fuel Bookouts-456711	\$0	\$0	\$0
69	Fuel Bookouts-456720	\$0	\$0	\$0
70	Resource Optimization Subtotal	(\$11,982,914)	(\$600,488)	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$394	\$0	\$0
72	Misc. Power Exp. Subtotal	\$394	\$0	\$0
73	Wind REC Exp Authorized	\$0	\$0	\$0
74	Wind REC Exp Actual 557395	\$443	\$16	\$0
75	Wind REC Subtotal	\$443	\$16	\$0
76	WA EIA937 Requirement (EWEB) - Expense	\$437,219	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
78	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$21,752	\$0	\$0
79	EWEB REC WA EIA 937 Compliance	\$458,971	\$0	\$0
80	Net Resource Optimization	(\$11,982,077)	(\$600,472)	\$0
81	Adjusted Actual Net Expense	\$109,725,088	\$10,180,497	\$430,824

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	424,541	419,370	393,720	490,276	472,849	463,990	410,362	421,141	-	5,013,474
Deduct Prior Month Unbilled	(246,831)	(226,595)	(196,875)	(205,495)	(184,275)	(190,230)	(237,646)	(223,202)	(227,074)	(188,152)	(212,897)	-	(2,339,272)
Add Current Month Unbilled	226,595	196,875	205,495	184,275	190,230	237,646	223,202	227,074	188,152	212,897	235,658	-	2,328,099
Total Retail Sales	547,928	463,983	463,978	403,321	425,325	441,136	475,832	476,721	425,068	435,107	443,902	-	5,002,301
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	5,101,408
Difference from Test Year	(4,547)	(34,664)	(28,135)	(27,824)	(13,182)	17,506	24,808	7,454	3,122	(16,107)	(27,538)		(99,107)
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)	(\$435,724)	(\$206,430)	\$274,144	\$388,493	\$116,730	\$48,891	(\$252,236)	(\$431,245)	\$0	(\$1,558,563)

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

watch interest (-) Balance Int Exp 431600 ED WA
watch interest (+) Balance Int Exp 431600 ED WA

Jan-June Interest Rate	0.28438%
Jul-Dec Interest Rate	0.28231%

Account 186280

Month Ending	12/31/2015	Beg Balance	Balance Transfer	Deferral - Sur/(Reb.)	Adjustments	Interest Adjustments	Interest	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
1/31/2016	(11,535,183)	0	11,535,183	0	0	0	0	0	0	(11,535,183)	(11,567,987.00)	This transfer should have occurred in Jan but was completed on the Feb DJ481
2/29/2016	0	0	0	0	0	0	0	0	0	0	0.00	
3/31/2016	0	0	0	(1,157,969)	0	(1,647)	(1,647)	(1,157,969)	(1,159,616)	(1,159,616)	0.00	
4/30/2016	(1,157,969)	(1,157,969)	0	(27,619)	0	(3,332)	(3,332)	(1,195,488)	(1,190,467)	(1,190,467)	0.00	
5/31/2016	(1,195,488)	(1,195,488)	0	(151,389)	0	(3,587)	(3,587)	(1,336,877)	(1,345,443)	(1,345,443)	0.00	
6/30/2016	(1,336,877)	(1,336,877)	0	642,593	0	(2,888)	(2,888)	(694,284)	(705,738)	(705,738)	0.00	
7/31/2016	(705,738)	(705,738)	0	694,284	0	(1,012)	(1,012)	(11,454)	(12,466)	(12,466)	0.00	
8/31/2016	(11,454)	(11,454)	0	0	0	(32)	(32)	(11,454)	(12,498)	(12,498)	0.00	
9/30/2016	(11,454)	(11,454)	0	0	0	(32)	(32)	(11,454)	(12,530)	(12,530)	0.00	
10/31/2016	(11,454)	(11,454)	0	0	0	(32)	(32)	(11,454)	(12,562)	(12,562)	0.00	
11/30/2016	(11,454)	(11,454)	0	(1,905,391)	0	(2,722)	(2,722)	(1,916,845)	(1,920,675)	(1,920,675)	1,908,113.00	
12/31/2016												

Entry:	Debit	Credit	
557280 ED WA	1,905,391.00	-	Deferred Power Supply Expense
186280 ED WA	-	1,905,391.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	2,722.00	-	Interest Expense Energy Deferrals
186280 ED WA	-	2,722.00	Regulatory Asset ERM Deferred Current Year

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201611 , State Code : WA

Accounting Period:201611	State Code:WA
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Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	210,836	171,149,845	15,828,496	209,251	2,019,540,558	184,087,009
0002 - RESIDENTIAL DISCOUNT	510	487,949	29,221	459	4,747,287	279,590
0011 - GENERAL SERVICE	22,363	42,742,275	5,215,616	22,257	504,978,945	60,661,048
0012 - RESID&FARM-GEN SERV	9,097	4,241,525	648,419	9,014	49,529,744	7,417,658
0021 - LARGE GENERAL SERV	1,841	106,015,055	9,927,167	1,855	1,244,004,791	115,391,890
0022 - RESID&FRM-LGE GEN SE	48	2,408,860	221,764	49	28,629,519	2,615,196
0025 - EXTRA LGE GEN SERV	19	88,451,909	5,393,968	21	1,011,062,398	60,828,746
0030 - PUMPING SERV-SPECIAL	29	114,460	8,727	31	22,198,140	1,571,235
0031 - PUMPING SERVICE	1,206	3,442,381	336,294	1,210	99,804,859	8,415,590
0032 - PUMPING SVC RES&FRM	1,178	196,737	39,947	1,192	7,771,099	908,399
0041 - CO OWNED ST LIGHTS	10	6,799	1,555	11	83,080	19,430
0042 - CO OWND ST LTS SO VA	337	1,014,255	395,648	325	11,316,106	4,297,679
0044 - CST OWND ST LT SO VA	13	27,596	3,627	13	292,110	38,832
0045 - CUST OWND ST LT ENGY	9	52,886	4,765	9	608,702	49,121
0046 - CUST OWND ST LT S V	50	100,406	10,672	51	1,103,191	115,328
0047 - AREA LIGHT-COM&INDUS	0	451,713	115,124	0	5,090,856	1,252,174
0048 - AREA LGHT-FARM&RESID	0	235,965	66,498	0	2,711,560	730,725
0058 - TAX ADJUSTMENT	0	0	1,392,327	0	0	16,185,622
0058A - TAX ADJUSTMENT TRIBAL	0	0	-5,876	0	0	-65,162
0095 - WIND POWER	0	0	15,027	0	0	177,321
0099 - MISC ELECT REVENUE	0	0	45,527	0	0	515,260
025B - PVD	0	0	-83,405	0	0	-924,553
Total WA	247,546	421,140,617	39,611,109	245,747	5,013,472,945	464,568,139
Total WA	247,546	421,140,617	39,611,109	245,747	5,013,472,945	464,568,139

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2016

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201611

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 12/05/2016 9:22 AM

Type: C

Submitted by: Keri Meister


Approval Requested: 12/05/2016 9:22 AM

Category: DJ

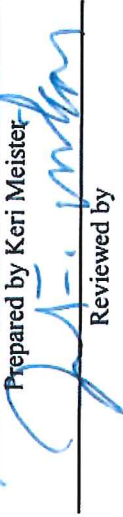
Approved by:

Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	281,080.00		2016 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3		281,080.00	2016 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	16,204.00		2016 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3		16,204.00	2016 WA REC Interest Liability Accrual
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	141,434.00		2012-2014 WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1		141,434.00	2012-2014 WA REC Deferral Amortization
70	001	419600 - INTEREST ON ENERGY DEFERRALS	19,366.00		2012-2014 WA REC Deferral Interest Exp Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1		19,366.00	2012-2014 WA REC Deferral Interest Liability
Totals:			458,084.00	458,084.00	Accrual



 Prepared by Keri Meister Date 12/5/16



 Reviewed by Date 12/5/16

Approved for Entry Date
 Corporate Accounting use Only

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

Avista Corp. - Resource Accounting
D.J475 - 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 changes times the current monthly interest rate

Per rate order, REC rate is after tax cost of capital
The monthly rate is:

201604-201606: 201607-201706:
6.340% 6.350%
0.0052833 0.0052917

Account 186324-ED-WA Tax rate 35.00%

Beginning Balance Including Interest	D
January REC Deferral Interest	(194,244)
1/31/2016 Balance before interest	(513)
February REC Deferral Interest	(263,626)
2/29/2016 Balance before interest	(1,723)
March REC Deferral Interest	(286,119)
3/31/2016 Balance before interest	(3,175)
April REC Deferral Interest	(380,759)
4/30/2016 Balance before interest	(4,837)
May REC Deferral Interest	(335,684)
5/31/2016 Balance before interest	(6,829)
June REC Deferral Interest	(311,435)
6/30/2016 Balance before interest	(9,539)
July REC Deferral Interest	(1,797,593)
7/31/2016 Balance before interest	(10,388)
August REC Deferral Interest	(248,281)
8/31/2016 Balance before interest	(11,923)
September REC Deferral Interest	(289,563)
9/30/2016 Balance before interest	(13,156)
October REC Deferral Interest	(290,618)
10/31/2016 Balance before interest	(14,891)
November REC Deferral Interest	(281,080)
11/30/2016 Balance before interest	(16,204)

GL Balance (2,927,556) (49,772)
Upside REC balance to include interest (2,971,328) (2,971,327.88)
Difference (0.12)

watch interest (-) Balance int E
watch interest (+) Balance int I

CALCULATIONS USED FOR CORRECTION RECORDED IN SEPTEMBER:

July	Balance including Jan-Jun interest	(1,797,593)
July	REC Deferral Interest	(330,925)
July	REC Deferral Adjustment - NSJ064	36,414.12
7/31/2016	Balance before interest	(10,195)
August	REC Deferral Interest	(249,281)
8/31/2016	Balance before interest	(11,730)
August	REC Deferral Interest	(289,563)
8/31/2016	Balance before interest	(12,323)

In Jul'16 \$36,414.12 was debited to acct 186323 on NSJ004 for the amount "WA-0937 Compliance-Forgone ID REC Rev. Adj". This amount was subsequently transferred along with the ending deferral balance from acct 186323 to acct 186322 to be amortized.

In Sept'16 we were informed from Rates that the \$36,414.12 debited

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
September Revenue			
186322		\$292,036	
557322	\$292,036		
September Expense			
186322	\$2,473		
557322		\$2,473	
September Total			
186322	\$2,473	\$292,036	\$289,563 Credit
557322	\$292,036	\$2,473	-\$289,563 Debit
October Revenue			
186322		\$292,275	
557322	\$292,275		
October Expense			
186322	\$1,657		
557322		\$1,657	
October Total			
186322	\$1,657	\$292,275	\$290,618 Credit
557322	\$292,275	\$1,657	-\$290,618 Debit
November Revenue			
186322		\$283,206 (1)	
557322	\$283,206		
November Expense			
186322	\$2,126 (2)		
557322		\$2,126	
November Total			
186322	\$2,126	\$283,206	\$281,080 Credit (A)
557322	\$283,206	\$2,126	-\$281,080 Debit

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

mw

Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Non WA EIA - Voluntary REC Revenue	(301,068)	(405,644)	(440,748)	(585,665)	(514,932)	(477,735)	(507,631)	(392,864)	(447,977)	(448,344)	(434,432)	-	\$ (4,957,040)
WA EIA937 Requirement (EWEB) - PGE Rev	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total	\$ (301,068)	\$ (405,644)	\$ (440,748)	\$ (585,665)	\$ (514,932)	\$ (477,735)	\$ (507,631)	\$ (392,864)	\$ (447,977)	\$ (448,344)	\$ (434,432)	\$ -	\$ (4,957,040)
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)	(585,665)	(514,932)	(477,735)	(507,631)	(392,864)	(447,977)	(448,344)	(434,432)	-	\$ (4,957,040)
WA EIA937 Requirement (EWEB) - PGE Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total (+) = Surcharge	\$ (301,068)	\$ (405,644)	\$ (440,748)	\$ (585,665)	\$ (514,932)	\$ (477,735)	\$ (507,631)	\$ (392,864)	\$ (447,977)	\$ (448,344)	\$ (434,432)	\$ -	\$ (4,957,040)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(196,266)	(264,439)	(287,324)	(381,795)	(335,684)	(311,435)	(330,925)	(256,108)	(292,036)	(292,275)	(283,206)	-	\$ (3,231,494)
WA EIA937 Requirement (EWEB) - PGE Rev (100%)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
SMUD (65.19%)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total - 100% Surcharge (+) or Rebate (-)	\$ (196,266)	\$ (264,439)	\$ (287,324)	\$ (381,795)	\$ (335,684)	\$ (311,435)	\$ (330,925)	\$ (256,108)	\$ (292,036)	\$ (292,275)	\$ (283,206)	\$ -	\$ (3,231,494)
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

Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Source													
Other Non WA EIA - Voluntary REC Expense	3,102	1,247	1,849	1,590	-	-	-	10,472	3,794	2,542	3,261	-	\$ 27,856
Other Non WA EIA - Voluntary REC Broker Fee Exp	\$ 3,102	\$ 1,247	\$ 1,849	\$ 1,590	\$ -	\$ -	\$ -	\$ 10,472	\$ 3,794	\$ 2,542	\$ 3,261	\$ -	\$ 27,856
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	1,590	-	-	-	10,472	3,794	2,542	3,261	-	\$ 27,856
Total	\$ 3,102	\$ 1,247	\$ 1,849	\$ 1,590	\$ -	\$ -	\$ -	\$ 10,472	\$ 3,794	\$ 2,542	\$ 3,261	\$ -	\$ 27,856
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	2,022	813	1,205	1,036	-	-	-	6,827	2,473	1,657	2,126	-	\$ 18,159
Total - 100% Surcharge (+) or Rebate (-)	\$ 2,022	\$ 813	\$ 1,205	\$ 1,036	\$ -	\$ -	\$ -	\$ 6,827	\$ 2,473	\$ 1,657	\$ 2,126	\$ -	\$ 18,159
Accounting Entries													
186322-ED-WA	Debit	Debit	Debit	Debit				Debit	Debit	Debit	Debit		Debit
557322-ED-WA	Credit	Credit	Credit	Credit				Credit	Credit	Credit	Credit		Credit

DJ475 - Washington REC Deferral (Current Amortization)

Avista Corp. - Resource Accounting

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
The monthly rate is:

201501-201606: 201607-201706:
6.340% 6.350%
0.0052633 0.0052917

Account 186322-ED-WA
Balance including Jul-Dec Interest
REC Amortization
Interest
1/31/2016 Balance before interest 12,265
February Amortization 491,135
February Interest 15,056
2/29/2016 Balance before interest 3,095,310
March Amortization 452,878
March Interest 17,550
3/31/2016 Balance before interest 3,548,188
April Amortization 422,754
April Interest 19,863
4/30/2016 Balance before interest 3,970,942
May Amortization 417,810
May Interest 22,083
5/31/2016 Balance before interest 4,388,752
June Amortization 393,767
June Interest 24,227
6/30/2016 Balance before interest 4,782,519

35.00% Tax rate
Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)
Semi-Annual Compounding

Balance including Jan-Jun Interest 4,893,563
REC Amortization 323,100
Xfer from acct 186323 Deferral (2,050,047.01)
7/31/2016 Balance before interest 3,166,616
August Amortization 163,180
August Interest 17,189
8/31/2016 Balance before interest 3,329,796
September Amortization 157,172
September Interest 17,843
9/30/2016 Balance before interest 3,450,554
October Amortization 138,398
October Interest 18,625
10/31/2016 Balance before interest 3,588,952
November Amortization 141,434
November Interest 19,366
11/30/2016 Balance before interest 3,730,386

Updated interest rate per rate order 15,902

GL Balance 3,588,952
Update REC balance to include Interest 69,173
186322.ED.WA GL Wand 3,658,125
Difference 0.02

CALCULATIONS USED FOR CORRECTION RECORDED IN SEPTEMBER:

July	Balance including Jan-Jun Interest	4,893,563
July	REC Amortization	323,100
July	Xfer from acct 186323 Deferral	(2,086,461.13) **
July	Interest	15,709
7/31/2016	Balance before interest	3,130,202
August	REC Amortization	163,180
August	Interest	16,955
8/31/2016	Balance before interest	3,293,382

In Jul'16 \$36,414.12 was debited to acct 186323 on NS/004 for the annual "WA-1937 Compliance-Forgone ID REC Rev Adj". This amount was subsequently transferred along with the ending deferral balance from acct 186323 to acct 186322 to be amortized.

In Sept'16 we were informed from Rates that the \$36,414.12 debited to acct 186323 in July should have gone directly to acct 186324 as part of Current Deferral Instead. Therefore, amount that should have been transferred to 186322 in July:
2,050,047.01
36,414.12
2,086,461.13 **

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201611 , State Code : WA , Billing Determinant : RIDER 98

Accounting Period:201611	State Code:WA	Billing Determinant:RIDER
		98

Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	0	0	\$ (59,927)	0	0	\$ (1,592,299)
0002 - RESIDENTIAL DISCOUNT	0	0	\$ (171)	0	0	\$ (3,631)
0011 - GENERAL SERVICE	0	0	\$ (15,387)	0	0	\$ (390,501)
0012 - RESID&FARM-GEN SERV	0	0	\$ (1,526)	0	0	\$ (39,703)
0021 - LARGE GENERAL SERV	0	0	\$ (38,165)	0	0	\$ (966,008)
0022 - RESID&FRM-LGE GEN SE	0	0	\$ (867)	0	0	\$ (22,968)
0025 - EXTRA LGE GEN SERV	0	0	\$ (30,074)	0	0	\$ (719,935)
0030 - PUMPING SERV-SPECIAL	0	0	\$ (48)	0	0	\$ (16,475)
0031 - PUMPING SERVICE	0	0	\$ (1,446)	0	0	\$ (74,619)
0032 - PUMPING SVC RES&FRM	0	0	\$ (83)	0	0	\$ (5,680)
0041 - CO OWNED ST LIGHTS	0	0	\$ (3)	0	0	\$ (61)
0042 - CO OWND ST LTS SO VA	0	0	\$ (312)	0	0	\$ (8,387)
0044 - CST OWND ST LT SO VA	0	0	\$ (9)	0	0	\$ (215)
0045 - CUST OWND ST LT ENGY	0	0	\$ (21)	0	0	\$ (479)
0046 - CUST OWND ST LT S V	0	0	\$ (36)	0	0	\$ (849)
0047 - AREA LIGHT-COM&INDUS	0	0	\$ (158)	0	0	\$ (3,843)
0048 - AREA LGHT-FARM&RESID	0	0	\$ (79)	0	0	\$ (2,020)
Total RIDER 98	0	0	\$ (148,310)	0	0	\$ (3,847,673)
Total RIDER 98	0	0	\$ (148,310)	0	0	\$ (3,847,673)
Total RIDER 98	0	0	\$ (148,310)	0	0	\$ (3,847,673)

Conversion Factor 0.953638

Amort Expense \$ (141,434)

source: Annette Brubaker
 via email 12/5/16

(B) ✓

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2016
Deep Creek PPA Contract



November 10, 2016

Deep Creek Energy, LLC
Brian Gogarty
806 B Gillette Road
Colville, WA 99114

Re: Amendment No. 1 to the Power Purchase Agreement - Deep Creek Energy, LLC and Avista Corporation

Dear Mr. Gogarty:

Deep Creek Energy, LLC ("Seller") and Avista Corporation ("Avista"), referred to herein individually as a "Party" and collectively as the "Parties," entered into that certain Power Purchase Agreement dated April 5, 2013, ("Power Purchase Agreement") under which Avista purchases energy from the Deep Creek hydroelectric project. The project is located in the South ¼ of the Northwest ¼ of Section 3, Township 39N, Range 40EWM on Deep Creek near Northport, Stevens County, Washington on the Colville River five miles upstream of the Columbia River, near the City of Kettle Falls, Washington. The project has a total nameplate capacity of 411 kilowatts.

The original term of the Power Purchase Agreement will expire by its terms on December 31, 2016. Seller and Avista have agreed to amend the Power Purchase Agreement to extend the term through December 31, 2017.

The Parties hereby agree to amend the Power Purchase Agreement as follows:

1. Section 4.1 of the Power Purchase Agreement is amended to change the expiration date of the Term to December 31, 2017 so that Section 4.1 of the Power Purchase Agreement reads in its entirety as follows:

4.1 The effective date of this agreement shall be April 5, 2013 and will continue, unless otherwise terminated as provided herein, through December 31, 2017; provided however, that this Agreement shall terminate upon Commission rejection of this Agreement.

2. Section 12.1.1 is deleted in its entirety and replaced with,

12.1.1 General Liability. Seller shall carry and maintain comprehensive general liability insurance, which may include umbrella insurance, with a combined coverage of not less than \$1,000,000 per occurrence, including coverage of bodily injury, property damage liability, and contractual liability specifically related to the indemnity provisions of this Agreement. The deductible will not exceed the Project Owner's financial ability to cover claims and will not be greater than prevailing practices for similar operations in the State of Washington.

3. Exhibit 2 (Power Purchase Rate) is amended and replaced in its entirety with the Amended Exhibit 2 attached hereto as Attachment A to reflect the contract rates for January 2017 through December 2017. Except as expressly provided herein, all other terms and conditions of the Power Purchase Agreement remain in full force and effect.

The Parties agree that this Amendment No. 1 to the Power Purchase Agreement will be construed in accordance with Section 210 of PURPA and other applicable laws and regulations. This Amendment No. 1 to the Power Purchase Agreement shall become effective on January 1, 2017. All capitalized terms used in this Amendment No. 1 and not otherwise defined herein shall have the respective meanings given to such terms in the Power Purchase Agreement. Upon the effective date of this Amendment No. 1, this Amendment No. 1 shall be incorporated in the Power Purchase Agreement and all references to the Power Purchase Agreement shall be deemed to be references to the Power Purchase Agreement as amended by this Amendment No. 1.

If the terms set forth herein for the Amendment No. 1 to the Power Purchase Agreement are acceptable, please execute below and return an original executed copy of this letter to me. Please call Steve Silkworth at (509) 495-8093 if you have any questions.

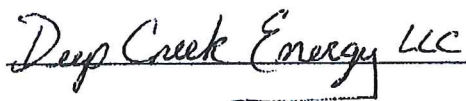
Sincerely,



Scott Kinney
Director, Power Supply

ACCEPTED AND AGREED TO:

DEEP CREEK ENERGY, LLC



Name: Brian August

Date: 11-9-16

Amended Exhibit 2

Power Purchase Rate

Deep Creek Washington PURPA Rates

Oct-16

	March - June	July - Feb
2017 \$	37.53	\$ 48.25