

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF MARCH 2017

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (3,342,983.18)
201701	\$ (3,342,983.18)	\$ 3,342,983.00	\$ (0.18)
201702	\$ (0.18)	\$ -	\$ (0.18)
201703	\$ (0.18)	\$ (169,028.00)	\$ (169,028.18)

201703 \$ (169,028.18)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (0.18)	
Deferral		\$ (168,780.00)	481 - ERM
Interest		\$ (248.00)	481 - ERM
Transfer to 186290		\$ -	481 - ERM
Ending Balance		\$ (169,028.18)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (3,342,983.18)	
Transfer to Account 186290		\$ 3,342,983.00	481 - ERM
Deferral Year to Date		\$ (168,780.00)	481 - ERM
Interest		\$ (248.00)	481 - ERM
Ending Balance		\$ (169,028.18)	
	<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)	\$ 225,040	\$ 56,260	\$ 168,780
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ 4,225,040	\$ 4,056,260	\$ 168,780

STATE OF WASHINGTON
186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201701*	\$ -	\$ (3,352,512.00)	\$ (3,352,512.00)
201702	\$ (3,352,512.00)	\$ (9,815.00)	\$ (3,362,327.00)
201703	\$ (3,362,327.00)	\$ (9,815.00)	\$ (3,372,142.00)
201703			\$ (3,372,142.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (3,362,327.00)	
interest	\$ (9,815.00)	481 - ERM
Ending Balance	\$ (3,372,142.00)	

***Transfer in January comprised of the following:**

Transfer from 186280	\$ (3,342,983.00)
interest	\$ (9,529.00)
Total	<u><u>\$ (3,352,512.00)</u></u>

STATE OF WASHINGTON
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (17,947,669.71)
201701	\$ (17,947,669.71)	\$ (52,693.00)	\$ (18,000,362.71)
201702	\$ (18,000,362.71)	\$ (52,693.00)	\$ (18,053,055.71)
201703	\$ (18,053,055.71)	\$ (52,693.00)	\$ (18,105,748.71)

201703	\$ (18,105,748.71)
---------------	---------------------------

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (18,053,055.71)	
Interest	\$ (52,693.00)	481 - ERM
Ending Balance	\$ (18,105,748.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance

-169028.18

Account 186290.ED.WA balance

\$ (3,372,142.00)

Account 182350.ED.WA balance

\$ (18,105,748.71)

Total

\$ (21,646,918.89)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 7,576,421.61

Rounding

\$ 0.88

Balance that should be in account

\$ 7,576,422.49

GL Check

\$ 7,576,422.49

\$ 0.00

STATE OF WASHINGTON
186322 REC AMORTIZATION

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 4,016,380.98
ED.WA	201701	\$ 4,016,380.98	\$ 235,126.00	\$ 4,251,506.98
	201702	\$ 4,251,506.98	\$ 208,406.00	\$ 4,459,912.98
	201703	\$ 4,459,912.98	\$ 190,968.00	\$ 4,650,880.98

GL YTD Check	201703	\$ 4,650,880.98
---------------------	---------------	-----------------

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 4,459,912.98	
Amortization		\$ 167,162.00	475 - WA REC Journal
Interest - 6.340%		\$ 23,806.00	475 - WA REC Journal
	Ending Balance	\$ 4,650,880.98	

STATE OF WASHINGTON 283305 DFIT ASSOCIATED WITH REC DEFERRALS
--

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance

4650880.98

Account 186323.ED.WA balance

\$ -

Account 186324.ED.WA balance

\$ (4,701,776.88)

Total

\$ (50,895.90)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 17,813.56

Misc.

\$ -

Balance that should be in account

\$ 17,813.56

GL Check

201703 \$ 17,813.57

\$ -

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report

Month of March 2017

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201703

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 04/07/2017 1:02 PM

Type: C

Submitted by: Cheryl Kettner

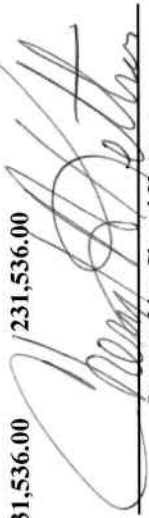
Approval Requested: 04/07/2017 1:02 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Explanation	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL			52,693.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		52,693.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL			168,780.00	Current Year ERM (2017)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		168,780.00		Current Year ERM Deferral Expense (2017)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL			248.00	Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		248.00		Current Year ERM Interest Expense (2017)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		9,815.00		Int Expense on 2016 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL			9,815.00	Interest Accrual for 2016 Pending Balance
Totals:							231,536.00	231,536.00	


 Prepared by Cheryl Kettner
 Date: 4/7/2017

Reviewed by _____
 Date _____

Approved for Entry _____
 Corporate Accounting use Only
 Date _____

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

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.29359%
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
12/31/2016							(17,947,670)	(17,947,670)	(17,947,670)		
1/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,000,363)	(18,000,363)	0.00	
2/28/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,053,056)	(18,053,056)	0.00	
3/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,105,749)	(18,105,749)	52,693.00	
4/30/2017			0								
5/31/2017			0								
6/30/2017			0								
7/31/2017			0								
8/31/2017		0	0								
9/30/2017			0								
10/31/2017			0								
11/30/2017			0								
12/31/2017			0								

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	52,693		Interest Expense Energy Deferrals
182350 ED WA		52,693	Regulatory Asset ERM Approved For Recovery

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA
 watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.29359%
Jul-Dec Interest Rate	0.28231%

Account 186280

Month Ending	Beg Balance	Balance Transfer	Deferral - Sur/(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with interest	GLW Balance	Check	Adjustment Notes
12/31/2016	(3,342,983)	3,342,983	0		0		0	0	(3,342,983)	0	
1/31/2017	0		0		0		0	0	0	0.00	
2/28/2017	0		0		0		0	0	0	0.00	
3/31/2017	0		(168,780)		(248)		(168,780)	(169,028)	0	169,028.00	
4/30/2017			0								
5/31/2017			0								
6/30/2017			0								
7/31/2017			0								
8/31/2017			0								
9/30/2017			0								
10/31/2017			0								
11/30/2017			0								
12/31/2017			0								

Entry:	Debit	Credit
557280 ED WA	168,780.00	
186280 ED WA		168,780.00
431600 ED WA	248.00	
186280 ED WA		248.00
		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	0.29359%
Jul-Dec Interest Rate	0.28231%

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
12/31/2016									0		Correction from Dec 2016.
1/31/2017	0	(3,342,983)			(9,815)	286	(3,342,983)	(3,352,512)	(3,352,512)	0.00	
2/28/2017	(3,342,983)	0			(9,815)		(3,342,983)	(3,362,327)	(3,362,327)	0.00	
3/31/2017	(3,342,983)				(9,815)		(3,342,983)	(3,372,142)	(3,362,327)	9,815.00	
4/30/2017											
5/31/2017											
6/30/2017											
7/31/2017											
8/31/2017											
9/30/2017											
10/31/2017											
11/30/2017											
12/31/2017											

Entry:	Debit	Credit
431600 ED WA	9,815 /	
186290 ED WA		9,815 / Interest Expense on 2016 Pending Balance
		Interest Accrual for 2016 Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
555 PURCHASED POWER													
1	Short-Term Purchases	\$14,712,867	\$4,328,512	\$4,944,653	\$5,439,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,468,273	\$1,156,091	\$1,156,091	\$1,156,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$227,108	\$27,196	\$68,413	\$131,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$472,026	\$157,342	\$157,342	\$157,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,818,555	\$606,185	\$606,185	\$606,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$7,899,065	\$3,294,990	\$2,977,347	\$1,626,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,111	\$649	\$670	\$1,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$384,721	\$99,602	\$151,083	\$134,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$291,696	\$148,937	\$130,566	\$12,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$830,854	\$196,425	\$345,889	\$288,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,131,951	\$379,378	\$300,385	\$452,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$6,093,013	\$2,230,759	\$1,994,043	\$1,868,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$5,755,614	\$1,520,651	\$1,752,139	\$2,482,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$690,675	\$261,636	\$234,225	\$194,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$117,606	\$91,017	\$23,669	\$2,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$43,897,135	\$14,499,370	\$14,842,700	\$14,555,065	\$0	\$0	\$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	\$36,911,759	\$13,485,698	\$12,588,213	\$10,837,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$3,099,508	(\$573,578)	\$775,802	\$2,897,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$117,606	\$91,017	\$23,669	\$2,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,048,413	\$805,291	\$832,870	\$410,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$690,675	\$261,636	\$234,225	\$194,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$1,029,174	429,306.43	387,920.54	211,947.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 PURCHASED POWER	\$43,897,135	\$14,499,370	\$14,842,700	\$14,555,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$21,230,169)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$209,207	\$108,961	\$65,630	\$34,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$35,740	\$12,011	\$10,778	\$12,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$163,540	\$59,941	\$52,430	\$51,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$3,800,561)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$24,622,243)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$13,967,629)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	(\$3,808,086)	\$289,518	(\$1,363,010)	(\$2,734,594)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$2,355,292)	(\$802,832)	(\$993,315)	(\$559,145)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$690,675)	(\$261,636)	(\$234,225)	(\$194,814)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$3,800,561)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE	(\$24,622,243)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$1,761,344	\$653,011	\$601,581	\$506,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$7,560	\$3,295	\$2,449	\$1,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$4,407,818	\$2,431,169	\$832,329	\$1,144,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$36,053	\$20,051	\$9,405	\$6,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$6,212,775	\$3,107,526	\$1,445,764	\$1,659,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	159,497	58,054	53,688	47,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	228,864	98,882	78,121	51,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.25	\$11.21	\$10.61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
----	--------------	------	---------	---------	---------	-----	-----	-----	-----	-----	-----	-----	-----

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2017

Retail Sales - MWh	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD
Total Billed Sales	635,436	552,138	497,731	-	-	-	-	-	-	-	-	-	1,685,305
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	-	-	-	-	-	-	-	-	-	(762,293)
Add Current Month Unbilled	261,693	216,822	206,931	-	-	-	-	-	-	-	-	-	685,446
Total Retail Sales	613,351	507,267	487,840	-	-	-	-	-	-	-	-	-	1,608,458
Test Year Retail Sales	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	1,546,697
Difference from Test Year	57,414	8,620	(4,273)										61,761
Production Rate - \$/MWh	\$15.66	\$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 - \$	\$899,103	\$134,989	(\$66,915)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$967,177

ELECTRIC UNBILLED KWH AND REVENUE				Current	Prior	Prior	Net Change	Net Change
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Gross Unbilled KWH	Gross Unbilled REVENUE	Month Reversal KWH	Month Reversal REVENUE	Month REVENUE
WASHINGTON								
Residential Service	2800	01	0001	117,448,141	\$ 10,894,887	(128,468,208)	\$ (12,016,833)	\$ (1,121,946)
Residential Fixed Income Senik	2800	01	0002	343,324	\$ 20,431	(386,952)	\$ (23,365)	\$ (2,934)
Residential Farm Gen	2800	01	0012	3,089,919	\$ 431,020	(3,418,080)	\$ (466,189)	\$ (35,169)
Residential Farm Lg	2800	01	0022	1,591,777	\$ 127,535	(1,709,040)	\$ (135,941)	\$ (8,406)
Residential Farm Pump	2800	01	0032	196,057	\$ 23,399	(161,230)	\$ (23,443)	\$ (5,173)
Commercial General	2800	21	0011	25,125,101	\$ 2,888,522	(25,538,861)	\$ (2,919,556)	\$ (413,034)
Commercial Lg General	2800	21	0021	52,216,513	\$ 4,217,965	(50,432,801)	\$ (4,086,889)	\$ 131,076
Commercial Extra Lg	2800	21	0025		\$ -		\$ -	\$ -
Commercial Pump	2800	21	0031	1,747,833	\$ 152,714	(1,418,826)	\$ (124,730)	\$ (7,131)
Industrial General	2800	31	0011	312,113	\$ 34,449	(322,460)	\$ (35,421)	\$ (972)
Industrial Lg General	2800	31	0021	4,619,273	\$ 354,347	(4,643,429)	\$ (355,849)	\$ (1,502)
Industrial Extra Lg	2800	31	0025		\$ -		\$ -	\$ -
Industrial Pump	2800	31	0031	280,902	\$ 5,212,288	(322,460)	\$ (28,212)	\$ (3,499)
WASHINGTON TOTAL				206,930,953.00	\$ 19,169,982	(216,822,347.00)	\$ (28,212)	\$ (3,499)
IDAHO								
Residential Service	3800	01	0001	57,928,182	\$ 5,510,521	(60,525,810)	\$ (5,774,057)	\$ (263,536)
Residential Farm Gen	3800	01	0012	1,342,086	\$ 160,647	(1,451,072)	\$ (170,320)	\$ (9,673)
Residential Farm Lg	3800	01	0022	374,536	\$ 27,547	(386,952)	\$ (28,114)	\$ (567)
Residential Farm Pump	3800	01	0032	93,634	\$ 11,823	(96,738)	\$ (12,125)	\$ (3,022)
Commercial General	3800	21	0011	15,480,807	\$ 1,522,780	(15,413,605)	\$ (1,509,241)	\$ 67,202
Commercial Lg General	3800	21	0021	24,656,931	\$ 1,786,307	(22,862,440)	\$ (1,659,430)	\$ 1,794,491
Commercial Extra Lg	3800	21	0025		\$ -		\$ -	\$ -
Commercial Pump	3800	21	0031	1,154,818	\$ 111,479	(1,064,119)	\$ (101,136)	\$ 90,699
Industrial General	3800	31	0011	249,690	\$ 23,773	(193,476)	\$ (18,488)	\$ 5,285
Industrial Lg General	3800	31	0021	3,370,821	\$ 227,323	(3,063,373)	\$ (205,766)	\$ 21,537
Industrial Extra Lg	3800	31	0025		\$ -		\$ -	\$ -
Industrial Pump	3800	31	0031	530,592	\$ 4,151,103	(580,429)	\$ (54,491)	\$ (3,731)
IDAHO TOTAL				105,182,097.00	\$ 9,432,960	(105,638,014.00)	\$ (54,491)	\$ (3,731)
WASHINGTON & IDAHO TOTAL				312,113,050	\$ 28,602,942	(322,460,361)	\$ 0.0923	\$ (25,749,616)
check								(10,347,311)
								\$ (1,146,674)

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201703 , State Code : WA

Accounting Period:201703 State Code:WA

REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	222,935	237,426,225	23,510,475	222,543	865,386,664	86,037,389
21 FIRM COMMERCIAL	24,764	177,087,175	17,727,849	24,681	575,070,728	56,979,483
31 FIRM- INDUSTRIAL	343	80,950,312	5,085,970	345	237,635,959	15,115,505
39 FIRM-PUMPING-IRRIGATION ONLY	548	309,646	37,505	547	1,027,003	119,227
51 LIGHTING-PUBLIC STREET AND HIWAY	414	1,015,974	413,257	412	3,213,666	1,242,760
80 INTERDEPARTMENT REVENUE	76	941,318	91,672	75	2,970,553	286,686
83 MISC-SERVICE REVENUE SNP	0	0	20,091	0	0	54,512
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,674	0	0	67,801
Total WA	249,080	497,730,651	46,912,494	248,604	1,685,304,572	159,903,362
Total WA	249,080	497,730,651	46,912,494	248,604	1,685,304,572	159,903,362

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of March 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201703

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting Last Saved by: Keri Meister

Type: C Submitted by: Keri Meister

Category: DJ Approved by:

Currency: USD

Last Saved: 04/05/2017 2:01 PM

Approval Requested: 04/05/2017 2:01 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	454,452.00		2016-2017 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		454,452.00	2016-2017 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	23,329.00		2016-2017 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		23,329.00	2016-2017 WA REC Interest Liability Accrual
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	167,162.00		2012-2015 WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		167,162.00	2012-2015 WA REC Deferral Amortization
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	23,806.00		2012-2015 WA REC Deferral Interest Exp Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		23,806.00	2012-2015 WA REC Deferral Interest Liability
Totals:						668,749.00	668,749.00	Accrual

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

Prepared by Keri Meister Date 4-5-17
 Reviewed by [Signature] Date 4/5/17
 Approved for Entry Date _____
 Corporate Accounting use Only

Avista Corp. - Resource Accounting
DJ475 - Washington REC (2016/2017 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
 The monthly rate is:

201601-201606:	201607-201706:
6.340%	6.350%
0.0052833	0.0052917

Account 186324-ED-WA		Tax rate	35.00%
Semi-Annual Compounding			
July	Balance including Jan-Jun interest	(1,797,583)	
July	REC Deferral Interest	(330,925)	(10,388) Updated interest rate per rate order
7/31/2016	Balance before interest	(2,128,508)	
Semi-Annual Compounding			
August	REC Deferral Interest	(249,281)	(11,923)
8/31/2016	Balance before interest	(2,377,789)	
September	REC Deferral Interest	(289,563)	
September	July correction - move from 186322 interest true ups July/August	36,414.12	386
September	Interest	(13,156)	(13,156)
9/30/2016	Balance before interest	(2,630,938)	
October	REC Deferral Interest	(290,618)	(14,691)
October	Interest	(14,691)	
10/31/2016	Balance before interest	(2,921,556)	
November	REC Deferral Interest	(281,080)	(16,204)
November	Interest	(16,204)	
11/30/2016	Balance before interest	(3,202,636)	
December	REC Deferral Interest	(258,263)	(17,631)
December	Interest	(17,631)	
12/31/2016	Balance before interest	(3,460,899)	
Balance including Jul-Dec Interest			
January	REC Deferral Interest	(3,544,506)	(20,437)
January	Interest	(635,042)	
1/31/2017	Balance before interest	(4,179,548)	
February	REC Deferral Interest	(1,889)	(22,122)
February	Interest	(22,122)	
2/28/2017	Balance before interest	(4,181,437)	
March	REC Deferral Interest	(454,452)	(23,329)
March	Interest	(23,329)	
3/31/2017	Balance before interest	(4,635,889)	

entry should be a debit- corrected in March

(458,230) Mar+3,778 Feb correction=(454,452)
 A ✓

GL Balance	(4,181,437)	(42,559)
Update REC balance to include Interest		(4,223,996)

186324.ED.WA GL Wand (4,223,996)

Difference -

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
January Revenue			
186324		\$636,496	
557322	\$636,496		
January Expense			
186324	\$1,454		
557322		\$1,454	
January Total			
186324	\$1,454	\$636,496	\$635,042 Credit
557322	\$636,496	\$1,454	-\$635,042 Debit
February Revenue			
186324		\$0	
557322	\$0		
February Expense			
186324	\$1,889		
557322		\$1,889	
February Total			
186324	\$1,889	\$0	-\$1,889 Debit ✓
557322	\$0	\$1,889	\$1,889 Credit
March Revenue			
186324		\$460,524 (1)	
557322	\$460,524		
March Expense			
186324	\$2,294 (2)		
557322		\$2,294	
March Total			
186324	\$2,294	\$460,524	\$458,230 Credit ✓
557322	\$460,524	\$2,294	-\$458,230 Debit

(A) ✓

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2017 REC Revenue Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

md

Actual	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Non WA EIA - Voluntary REC Revenue	(976,370)	-	(706,434)	-	-	-	-	-	-	-	-	-	\$ (1,682,804)
WA EIA937 Requirement (EWEB) - PGE Rev	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
From Nucleus	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total	\$ (976,370)	\$ -	\$ (706,434)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,682,804)
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	(976,370)	-	(706,434)	-	-	-	-	-	-	-	-	-	\$ (1,682,804)
WA EIA937 Requirement (EWEB) - PGE Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total (+) = Surcharge	\$ (976,370)	\$ -	\$ (706,434)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,682,804)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(636,496)	-	(460,524)	-	-	-	-	-	-	-	-	-	\$ (1,097,020)
WA EIA937 Requirement (EWEB) - PGE Rev (100%)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
SMUD (65.19%)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total - 100% Surcharge (+) or Rebate (-)	\$ (636,496)	\$ -	\$ (460,524)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,097,020)
Accounting Entries													
186324-ED-WA													
557322-ED-WA													

Credit Debit

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2017 REC Expense Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Source	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN													
Other Non WA EIA - Voluntary REC Broker Fee Exp	557171-ED-AN	2,231	2,897	3,518										8,646
Total Other Non WA EIA REC Expenses		\$ 2,231	\$ 2,897	\$ 3,518										\$ 8,646
Authorized - System														
Other Non WA EIA - Voluntary REC Expense														
Total Authorized		\$ -	\$ -	\$ -										\$ -
Difference														
Other Non WA EIA - Voluntary REC Expense		2,231	2,897	3,518										8,646
Total		\$ 2,231	\$ 2,897	\$ 3,518										\$ 8,646
WA Share of Difference														
Non WA EIA - Voluntary (65.19%)		1,454	1,889	2,294										5,637
Total - 100% Surcharge (+) or Rebate (-)		\$ 1,454	\$ 1,889	\$ 2,294										\$ 5,637
Accounting Entries														
186324-ED-WA			Debit	Debit										
557322-ED-WA			Credit	Credit										

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

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%
0.0052833	0.0052917

35.00% Tax rate

Account 186322.ED.WA - 2012-2014 activity amortized 18 months 201501-201606. UPDATE:
 Will continue another 12 months, 201607-201706 and now includes year 2015 activity that was transferred from deferral acct 186323.

			4,893,563		Semi-Annual Compounding
July	REC Amortization		323,100		
July	Xfer from acct 186323 Deferral		(2,050,047.01)		
July	Interest				
7/31/2016	Balance before interest		3,166,616	15,902	Updated interest rate per rate order
August	REC Amortization		163,180		
August	Interest				
8/31/2016	Balance before interest		3,329,796		
September	REC Amortization		157,172		
	July correction - move to 186324		(36,414.12)		
	Interest true ups July/August			(366)	
September	Interest				
9/30/2016	Balance before interest		3,450,554		
October	REC Amortization		138,398		
October	Interest				
10/31/2016	Balance before interest		3,588,952		
November	REC Amortization		141,434		
November	Interest				
11/30/2016	Balance before interest		3,730,386		
December	REC Amortization		177,247		
December	Interest				
12/31/2016	Balance before interest		3,907,633		
	Balance including Jul-Dec Interest		4,076,387		Semi-Annual Compounding
January	REC Amortization		213,308		
January	Interest				
1/31/2017	Balance before interest		4,229,689		
February	REC Amortization		185,533		
February	Interest				
2/28/2017	Balance before interest		4,415,222		
March	REC Amortization		167,162		
March	Interest				
3/31/2017	Balance before interest		4,582,384		

GL Balance	4,415,222
Update REC balance to include Interest	4,459,913

186322.ED.WA GL Wand	4,459,913
Difference	-

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201703 , State Code : WA , Billing Determinant : RIDER 98

Accounting Period: 201703 ✓ 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	-79,536	0	0	-290,160
0002 - RESIDENTIAL DISCOUNT	0	0	-237	0	0	-885
0011 - GENERAL SERVICE	0	0	-17,789	0	0	-59,896
0012 - RESID&FARM-GEN SERV	0	0	-2,162	0	0	-7,702
0021 - LARGE GENERAL SERV	0	0	-39,829	0	0	-128,347
0022 - RESID&FRM-LGE GEN SE	0	0	-1,107	0	0	-3,981
0025 - EXTRA LGE GEN SERV	0	0	-32,137	0	0	-95,303
0030 - PUMPING SERV-SPECIAL	0	0	-3	0	0	-10
0031 - PUMPING SERVICE	0	0	-1,796	0	0	-5,089
0032 - PUMPING SVC RES&FRM	0	0	-123	0	0	-413
0041 - CO OWNED ST LIGHTS	0	0	-2	0	0	-6
0042 - CO OWNED ST LTS SO VA	0	0	-273	0	0	-841
0044 - CST OWND ST LT SO VA	0	0	-7	0	0	-23
0045 - CUST OWND ST LT ENGY	0	0	-21	0	0	-63
0046 - CUST OWND ST LT S V	0	0	-35	0	0	-106
0047 - AREA LIGHT-COM&INDUS	0	0	-154	0	0	-465
0048 - AREA LGHT-FARM&RESID	0	0	-77	0	0	-232
Total RIDER 98	0	0	-175,289	0	0	-593,520
Total RIDER 98	0	0	-175,289	0	0	-593,520
Total RIDER 98	0	0	-175,289	0	0	-593,520

Conversion Factor 0.953638

Amort Expense \$ (167,162)

(B)