

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF APRIL 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)
201704	\$ (169,028.18)	\$ (1,118,198.00)	\$ (1,287,226.18)

**201704** \$ (1,287,226.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (169,028.18)</b>	
Deferral	\$ (1,116,064.00)	481 - ERM
Interest	\$ (2,134.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
<b>Ending Balance</b>	<b>\$ (1,287,226.18)</b>	
<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (3,342,983.18)</b>	
Transfer to Account 186290	\$ 3,342,983.00	481 - ERM
Deferral Year to Date	\$ (1,284,844.00)	481 - ERM
Interest	\$ (2,382.00)	481 - ERM
<b>Ending Balance</b>	<b>\$ (1,287,226.18)</b>	
	<u>Total</u>	<u>Absorbed</u>
First \$4M at 100%	\$ 4,000,000	\$ 4,000,000
\$4M to \$10M at 25% (rebate)	\$ 1,713,125	\$ 428,281
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -
	\$ 5,713,125	\$ 4,428,281
		\$ 1,284,844



<b>STATE OF WASHINGTON</b>
<b>182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)</b>

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)
201704	\$ (18,105,748.71)	\$ (52,693.00)	\$ (18,158,441.71)

<b>201704</b>	<b>\$ (18,158,441.71)</b>
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<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (18,105,748.71)	
Interest	\$ (52,693.00)	481 - ERM
Ending Balance	\$ (18,158,441.71)	

<b>STATE OF WASHINGTON</b> <b>232380 DFIT ASSOCIATED WITH ERM DEFERRALS</b>
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**DFIT Associated with ERM Deferrals**

**Account 283280.ED.WA**

**Account 186280.ED.WA balance**

-1287226.18

Account 186290.ED.WA balance

\$ (3,381,957.00)

Account 182350.ED.WA balance

\$ (18,158,441.71)

Total

\$ (22,827,624.89)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 7,989,668.71

Rounding

\$ 0.88

Balance that should be in account

\$ 7,989,669.59

GL Check

\$ 7,989,669.59

\$ 0.00

<b>STATE OF WASHINGTON</b>
<b>186322 REC AMORTIZATION</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	<b>Beginning Balance</b>			\$ 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
	201704	\$ 4,650,880.98	\$ 175,195.00	\$ 4,826,075.98

GL YTD Check	<b>201704</b>	\$ 4,826,075.98
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<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	<b>\$ 4,650,880.98</b>	
Amortization		\$ 150,548.00	475 - WA REC Journal
Interest - 6.340%		\$ 24,647.00	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ 4,826,075.98</b>	



<b>STATE OF WASHINGTON</b> <b>283305 DFIT ASSOCIATED WITH REC DEFERRALS</b>
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**DFIT Associated with ERM Deferrals**

**Account 283305.ED.WA**

**Account 186322.ED.WA balance**

4826075.98

Account 186323.ED.WA balance

\$ -

Account 186324.ED.WA balance

\$ (5,170,147.88)

Total

\$ (344,071.90)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 120,425.17

Misc.

\$ -

Balance that should be in account

\$ 120,425.17

GL Check

201704 \$ 120,425.17

\$ -



Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of April 2017

ERM Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201704

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 05/05/2017 8:38 AM

Type: C

Submitted by: Cheryl Kettner

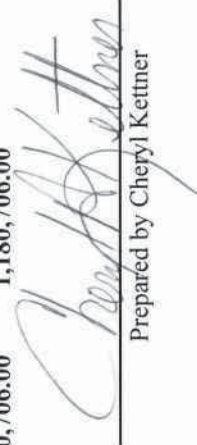
Approval Requested: 05/05/2017 8:38 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	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		1,116,064.00	Current Year ERM (2017)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,116,064.00		Current Year ERM Deferral Expense (2017)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		2,134.00	Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,134.00		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
<b>Totals:</b>						<b>1,180,706.00</b>	<b>1,180,706.00</b>	

  
 Prepared by Cheryl Kettner  
 Date: 5/5/2017

Explanation:

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

Reviewed by

Date

Approved for Entry

Date

Corporate Accounting use Only

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)		
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)	0.00	
4/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,158,442)	(18,105,749)	52,693.00	
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	
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	12/31/2016	1/31/2017	2/28/2017	3/31/2017	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
Beg. Balance	(3,342,983)												
Balance Transfer		3,342,983											
Deferral - Sur./(Reb.)		0	0	0	(168,780)	(1,116,064)	0	0	0	0	0	0	0
Adjustments													
Interest Adjustments		0	0	(248)	(2,134)								
End Balance before interest		0	0	(168,780)	(1,284,844)	(1,287,226)							
Balance with Interest		0	0	(169,028)	(1,287,226)	(1,287,226)							
GLW Balance	(3,342,983)	0	0	(169,028)	(1,287,226)	(1,287,226)							
Check		0	0	0	1,118,198.00								
Adjustment Notes													

Entry:	Debit	Credit
557280 ED WA	1,116,064.00 /	-
186280 ED WA	-	1,116,064.00 /
431600 ED WA	2,134.00 /	
186280 ED WA		2,134.00 /
		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)	(3,372,142)	0.00	
4/30/2017	(3,342,983)				(9,815)		(3,342,983)	(3,381,957)	(3,372,142)	9,815.00	
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 /		Interest Expense on 2016 Pending Balance
186290 ED WA		9,815 /	Interest Accrual for 2016 Pending Balance

Avista Corp. - Resource Accounting  
**WASHINGTON POWER COST DEFERRALS**

Line No.	WASHINGTON ACTUALS	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1	555 Purchased Power	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$18,446,148	\$4,339,629	\$2,734,446	\$2,317,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$5,814,906	\$1,494,869	\$1,439,098	\$1,417,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$219,355	\$19,336	\$108,115	\$45,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$18,324,988</b>	<b>\$12,324,779</b>	<b>\$10,817,944</b>	<b>\$6,352,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total through April</b>													
9	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>\$44,411,519</b>	<b>\$11,591,985</b>	<b>\$10,660,401</b>	<b>\$10,031,882</b>	<b>\$8,675,133</b>	<b>\$8,326,700</b>	<b>\$8,166,121</b>	<b>\$9,056,301</b>	<b>\$7,883,689</b>	<b>\$8,186,793</b>	<b>\$11,995,843</b>	<b>\$12,493,230</b>
10	555 Purchased Power	(\$30,310,705)	(\$6,331,593)	(\$7,373,144)	(\$9,451,510)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$9,844,151	\$2,667,343	\$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	547 CT Fuel	\$28,738,730	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$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	(\$4,672,855)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$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	\$5,826,054	\$1,503,379	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$230,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$772,680)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	<b>Authorized Net Expense</b>	<b>\$53,294,214</b>	<b>\$16,183,101</b>	<b>\$13,358,676</b>	<b>\$8,069,870</b>	<b>\$4,171,316</b>	<b>\$3,983,007</b>	<b>\$7,742,804</b>	<b>\$12,904,239</b>	<b>\$11,169,238</b>	<b>\$11,853,243</b>	<b>\$15,093,313</b>	<b>\$16,619,356</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$5,473,841)</b>	<b>(\$3,357,788)</b>	<b>(\$2,540,732)</b>	<b>(\$1,717,208)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19	Resource Optimization - Subtotal	(\$1,952,156)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$7,425,997)	\$1,720,485	(\$3,261,388)	(\$2,391,437)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		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	(\$4,805,362)	\$1,113,326	(\$2,260,745)	(\$1,547,499)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$907,763)	(\$899,103)	\$66,915	\$59,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$5,713,125)</b>	<b>\$214,223</b>	<b>(\$2,395,734)</b>	<b>(\$1,488,085)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27	<b>Cumulative Balance</b>	<b>\$214,223</b>	<b>(\$2,181,511)</b>	<b>(\$4,225,040)</b>	<b>(\$5,713,125)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$168,780)	(\$1,284,844)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	\$0	(\$168,780)	(\$1,116,064)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Acct 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,780</b>	<b>\$1,116,064</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>\$214,223</b>	<b>(\$2,181,511)</b>	<b>(\$4,056,260)</b>	<b>(\$4,428,281)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$4,328,512	\$4,944,653	\$5,439,702	\$1,197,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$68,413	\$68,413	\$131,499	\$171,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$157,342	\$157,342	\$157,342	\$157,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$606,185	\$606,185	\$606,185	\$606,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$3,294,990	\$2,977,347	\$1,626,728	\$1,575,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,711	\$649	\$1,792	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$533,519	\$99,602	\$151,083	\$148,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$367,167	\$148,937	\$130,566	\$75,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,079,038	\$345,889	\$288,540	\$248,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,613,688	\$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)	\$7,961,725	\$2,230,759	\$1,994,043	\$1,868,712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$8,037,538	\$1,520,651	\$1,752,139	\$2,281,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$864,890	\$261,636	\$234,225	\$194,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$100,220	\$91,017	\$23,669	\$2,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$54,023,324</b>	<b>\$14,499,370</b>	<b>\$14,842,700</b>	<b>\$10,126,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99													
<b>555 PURCHASED POWER</b>													
555000		\$45,940,100	\$13,485,698	\$12,588,213	\$10,837,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100		\$3,739,252	(\$573,578)	\$775,802	\$2,897,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312		\$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
555380		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550		\$100,220	\$91,017	\$23,669	\$2,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700		\$2,144,414	\$805,291	\$832,870	\$410,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710		\$864,890	\$261,636	\$234,225	\$194,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point	\$1,234,448	\$29,306.43	\$87,920.54	\$211,947.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>\$54,023,324</b>	<b>\$14,499,370</b>	<b>\$14,842,700</b>	<b>\$10,126,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>													
18	Short-Term Sales	(\$26,935,312)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$243,823	\$108,961	\$65,630	\$34,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$48,181	\$12,011	\$10,778	\$12,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DFS	\$206,088	\$59,941	\$52,430	\$51,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$5,473,321)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$31,910,541)</b>	<b>(\$8,245,341)</b>	<b>(\$8,280,684)</b>	<b>(\$8,096,218)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>													
447000		(\$17,716,348)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$5,343,750)	\$289,518	(\$1,363,010)	(\$2,734,594)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$2,512,232)	(\$802,832)	(\$993,315)	(\$559,145)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$864,890)	(\$261,636)	(\$234,225)	(\$194,814)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720		(\$5,473,321)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point	\$1,234,448	\$29,306.43	\$87,920.54	\$211,947.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$7,766,371</b>	<b>\$3,107,526</b>	<b>\$1,445,764</b>	<b>\$1,659,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-DOLLARS</b>													
24	Kettle Falls Wood-501110	\$2,047,717	\$653,011	\$601,581	\$506,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$9,966	\$3,295	\$2,449	\$1,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$5,645,358	\$2,431,169	\$832,329	\$1,144,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$63,330	\$20,051	\$9,405	\$6,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$7,766,371</b>	<b>\$3,107,526</b>	<b>\$1,445,764</b>	<b>\$1,659,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-TONS</b>													
29	Kettle Falls	187,563	58,054	53,688	47,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	282,295	98,882	78,121	51,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>501 FUEL-COST PER TON</b>													
31	Kettle Falls	wood	\$11.25	\$11.21	\$10.61	\$10.20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Colstrip	coal	\$24.59	\$10.65	\$22.07	\$23.16	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
	<b>TOTAL</b>												
33	NE CT Gas/Oil-547213	(\$15)	\$1,542	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$164,749	\$33,173	\$52,301	\$17,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$26,380	\$4,234	\$5,383	\$2,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$10,273,576	\$2,383,174	\$1,870,423	\$1,426,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$7,633,342	\$1,800,867	\$714,582	\$853,392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$348,116	\$116,639	\$91,757	\$17,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	<b>Total 547 Fuel Expense</b>	<b>\$18,446,148</b>	<b>\$4,339,629</b>	<b>\$2,734,446</b>	<b>\$2,317,057</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
40	<b>TOTAL NET EXPENSE</b>	<b>\$48,325,302</b>	<b>\$18,416,571</b>	<b>\$10,852,778</b>	<b>\$6,708,544</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>456 TRANSMISSION REVENUE</b>												
41	456100 ED AN	(\$3,881,800)	(\$869,298)	(\$946,913)	(\$1,144,968)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$1,064,000)	(\$286,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$118,984)	(\$14,933)	(\$21,941)	(\$81,132)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$864,890)	(\$234,225)	(\$194,814)	(\$174,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$20,080)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$35,124)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$554,312)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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
51	Total 456 Transmission Revenue	(\$6,539,190)	(\$1,601,614)	(\$1,536,835)	(\$1,562,047)	(\$1,818,694)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>													
52	565000 ED AN	\$5,796,762	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$5,814,906	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>557 Broker &amp; Related Fees</b>													
56	557170 ED AN	\$152,227	\$44,479	\$43,154	\$35,685	\$28,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$66,753	\$2,240	(\$23,818)	\$72,055	\$16,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$219,355	\$46,719	\$19,336	\$108,115	\$45,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>													
61	Econ Dispatch-557010	\$5,014,358	\$465,163	\$1,164,156	\$1,884,211	\$1,500,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	\$1,824,280	(\$2,907,151)	\$921,961	\$1,755,397	\$2,054,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$121,310	\$0	\$109,560	\$11,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$121,310)	\$0	(\$109,560)	(\$11,750)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$12,567,847	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin-456010	(\$3,095,226)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$835,460)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$8,462,456)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$9,801,253)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$1,752,218)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$11,850	\$0	\$0	\$11,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$11,850)	\$0	\$0	(\$11,850)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Resource Optimization Subtotal	(\$1,952,450)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$69	\$10	\$23	\$15	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Subtotal	\$69	\$10	\$23	\$15	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Net Resource Optimization	(\$1,952,156)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	Adjusted Actual Net Expense	\$45,866,217	\$17,903,586	\$12,188,910	\$10,097,288	\$5,678,433	\$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	448,218	-	-	-	-	-	-	-	-	2,133,523
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	-	-	-	-	-	-	-	-	(969,224)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	-	-	-	-	-	-	-	-	871,510
<b>Total Retail Sales</b>	<b>613,351</b>	<b>507,267</b>	<b>487,840</b>	<b>427,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,035,809</b>
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>438,507</b>	<b>423,630</b>	<b>451,024</b>	<b>469,267</b>	<b>421,946</b>	<b>451,214</b>	<b>471,440</b>	<b>548,964</b>	<b>1,977,842</b>
<b>Difference from Test Year</b>	<b>57,414</b>	<b>8,620</b>	<b>(4,273)</b>	<b>(3,794)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,967</b>
<b>Production Rate - \$/MWh</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>
<b>Total Revenue Credit - \$</b>	<b>\$899,103</b>	<b>\$134,989</b>	<b>(\$66,915)</b>	<b>(\$59,414)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$907,763</b>

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	KWH	REVENUE
<b>WASHINGTON</b>									
Residential Service	2800	01	0001	100,055,247	\$ 9,315,428	(117,448,141)	\$ (10,894,887)	(17,388,894)	\$ (1,579,459)
Residential Fixed Income Senic	2800	01	0002	279,417	16,683	(343,324)	(20,431)	(63,907)	(3,748)
Residential Farm Gen	2800	01	0012	2,682,404	386,578	(3,089,919)	(431,020)	(407,515)	(44,442)
Residential Farm Lg	2800	01	0022	1,369,144	111,466	(1,591,777)	(127,535)	(222,633)	(16,069)
Residential Farm Pump	2800	01	0032	111,767	19,747	(156,057)	(23,399)	(44,290)	(3,652)
Commercial General	2800	21	0011	23,135,732	2,699,534	(25,125,101)	(2,888,522)	(1,985,369)	(186,988)
Commercial Lg General	2800	21	0021	51,524,505	4,174,642	(52,216,513)	(4,217,965)	(692,008)	(43,323)
Commercial Extra Lg	2800	21	0025	-	-	-	-	-	-
Commercial Pump	2800	21	0031	1,676,502	148,197	(1,747,833)	(152,714)	(71,331)	(4,517)
Industrial General	2800	31	0011	279,417	31,220	(312,113)	(34,449)	(32,696)	(3,229)
Industrial Lg General	2800	31	0021	4,666,265	357,737	(4,619,273)	(354,347)	(46,992)	(3,390)
Industrial Extra Lg	2800	31	0025	-	-	-	-	-	-
Industrial Pump	2800	31	0031	279,417	24,871	(280,902)	(24,713)	(1,485)	(158)
<b>WASHINGTON TOTAL</b>				186,063,817.00	17,286,103	(191,659,882)	(19,169,982)	(20,867,136)	(1,883,879)
<b>IDAHO</b>									
Residential Service	3800	01	0001	49,903,886	4,771,282	(57,928,182)	(5,510,521)	(8,024,296)	(739,239)
Residential Farm Gen	3800	01	0012	1,117,668	139,692	(1,342,086)	(160,647)	(224,418)	(20,955)
Residential Farm Lg	3800	01	0022	307,359	23,363	(374,536)	(27,547)	(67,177)	(4,184)
Residential Farm Pump	3800	01	0032	83,825	11,038	(93,634)	(11,823)	(9,809)	(785)
Commercial General	3800	21	0011	14,026,736	1,399,411	(15,480,807)	(1,522,780)	(1,454,071)	(123,369)
Commercial Lg General	3800	21	0021	23,415,149	1,703,443	(24,656,931)	(1,786,307)	(1,241,782)	(82,864)
Commercial Extra Lg	3800	21	0025	-	-	-	-	-	-
Commercial Pump	3800	21	0031	977,960	93,359	(1,154,818)	(111,479)	(176,859)	(18,120)
Industrial General	3800	31	0011	223,534	21,519	(249,690)	(23,773)	(26,156)	(2,254)
Industrial Lg General	3800	31	0021	2,766,229	187,862	(3,370,821)	(227,323)	(604,592)	(39,461)
Industrial Extra Lg	3800	31	0025	-	-	-	-	-	-
Industrial Pump	3800	31	0031	530,892	50,001	(530,592)	(50,760)	300	(759)
<b>IDAHO TOTAL</b>				93,353,238.00	8,400,970	(105,182,097.00)	(9,432,960)	(11,828,859)	(1,031,990)
<b>WASHINGTON &amp; IDAHO TOTAL</b>				279,417,055	0.0919	(312,113,050)	0.0916	(32,695,995)	(2,915,869)
check				279,417,054	1	25,687,073		25,687,073	

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201704 , State Code : WA

Accounting Period:201704 State Code:WA

REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	222,303	199,715,594	19,738,700	222,483	1,065,102,259	105,776,089
21 FIRM COMMERCIAL	24,631	168,496,627	16,919,839	24,669	743,567,355	73,899,321
31 FIRM- INDUSTRIAL	344	77,705,293	4,926,402	345	315,341,253	20,041,907
39 FIRM-PUMPING-IRRIGATION ONLY	543	463,388	50,343	546	1,490,391	169,569
51 LIGHTING-PUBLIC STREET AND HIWAY	412	1,047,836	405,609	412	4,261,501	1,648,369
80 INTERDEPARTMENT REVENUE	75	789,716	79,332	75	3,760,269	366,018
83 MISC-SERVICE REVENUE SNP	0	0	16,046	0	0	70,558
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,674	0	0	93,475
Total WA	248,308	448,218,455	42,161,945	248,530	2,133,523,027	202,065,306
Total WA	248,308	448,218,455	42,161,945	248,530	2,133,523,027	202,065,306

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Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of April 2017  
  
REC Deferral Journal



**Avista Corporation Journal Entry**

Effective Date: 201704  
 Last Saved by: Keri Meister  
 Submitted by: Keri Meister  
 Approved by:

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

Last Saved: 05/03/2017 11:00 AM  
 Approval Requested: 05/03/2017 11:01 AM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	442,668.00		2016-2017 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3		442,668.00	2016-2017 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	25,703.00		2016-2017 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3		25,703.00	2016-2017 WA REC Interest Liability Accrual
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	150,548.00		2012-2015 WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1		150,548.00	2012-2015 WA REC Deferral Amortization
70	001	419600 - INTEREST ON ENERGY DEFERRALS	24,647.00		2012-2015 WA REC Deferral Interest Exp Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1		24,647.00	2012-2015 WA REC Deferral Interest Liability
<b>Totals:</b>			<b>643,566.00</b>	<b>643,566.00</b>	Accrual

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

*Keri Meister*  
 Prepared by Keri Meister  
 Date: 5-3-17

*J.F. [Signature]*  
 Reviewed by  
 Date: 5/3/17

Approved for Entry  
 Corporate Accounting use Only  
 Date

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

Tax rate 35.00%

**Account 186324-ED-WA**

October	REC Deferral	(290,618)	
October	Interest		(14,691)
10/31/2016	Balance before interest	(2,921,556)	
November	REC Deferral	(281,080)	
November	Interest		(16,204)
11/30/2016	Balance before interest	(3,202,636)	
December	REC Deferral	(258,263)	
December	Interest		(17,631)
12/31/2016	Balance before interest	(3,460,899)	
January	REC Deferral	(3,544,506)	
January	Interest	(635,042)	
1/31/2017	Balance before interest	(4,179,548)	(20,437)
February	REC Deferral	(1,889)	
February	Interest		(22,122)
2/28/2017	Balance before interest	(4,181,437)	
March	REC Deferral	(454,452)	
March	Interest		(23,329)
3/31/2017	Balance before interest	(4,635,889)	
April	REC Deferral	(442,668)	
April	Interest		(25,703)
4/30/2017	Balance before interest	(5,078,557)	

Semi-Annual Compounding

entry should be a debit- corrected in March

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

<b>GL Balance</b>	(4,635,889)	(65,888)
Update REC balance to include Interest		(4,701,777)

186324.ED.WA GL Wand (4,701,777)

Difference -

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

REC Revenue and Expense	Source	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Voluntary REC Revenue	456016-ED-AN	(976,370)	-	(706,434)	(680,601)	-	-	-	-	-	-	-	-	\$ (2,363,405)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,231	2,897	3,518	1,559	-	-	-	-	-	-	-	-	\$ 10,205
<b>Total</b>		<b>\$ (974,139)</b>	<b>\$ 2,897</b>	<b>\$ (702,916)</b>	<b>\$ (679,042)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,353,200)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.19%	(636,496)	-	(480,524)	(443,684)	-	-	-	-	-	-	-	-	\$ (1,540,704)
Voluntary REC Broker Fee Expense	65.19%	1,454	1,889	2,294	1,016	-	-	-	-	-	-	-	-	\$ 6,653
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (635,041)</b>	<b>\$ 1,889</b>	<b>\$ (458,231)</b>	<b>\$ (442,668)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,534,051)</b>
<b>Accounting Entries</b>														
186324-ED-WA		Credit	Debit	Credit	Credit	Debit	Credit	Debit						
557322-ED-WA		Debit	Credit	Debit	Debit		Debit							

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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

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.

October	REC Amortization	138,398
October	Interest	18,625
10/31/2016	Balance before interest	3,588,952
November	REC Amortization	141,434
November	Interest	19,366
11/30/2016	Balance before interest	3,730,386
December	REC Amortization	177,247
December	Interest	20,209
12/31/2016	Balance before interest	3,907,633
<i>Balance including Jul-Dec Interest</i>		
January	REC Amortization	4,016,381
January	Interest	213,308
1/31/2017	Balance before interest	4,229,689
February	REC Amortization	185,533
February	Interest	22,873
2/28/2017	Balance before interest	4,415,222
March	REC Amortization	167,162
March	Interest	23,806
3/31/2017	Balance before interest	4,582,384
April	REC Amortization	150,548
April	Interest	24,647
4/30/2017	Balance before interest	4,732,932

*Semi-Annual Compounding*

<b>GL Balance</b>	<b>4,582,384</b>
Update REC balance to include Interest	68,497
	4,650,881

186322.ED.WA GL Wand 4,650,881

Difference