

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF JUNE 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)
201705	\$ (1,287,226.18)	\$ (498,369.00)	\$ (1,785,595.18)
201706	\$ (1,785,595.18)	\$ (85,119.00)	\$ (1,870,714.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (1,785,595.18)	
Deferral	\$ (79,780.00)	481 - ERM
Interest	\$ (5,339.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
<b>Ending Balance</b>	\$ (1,870,714.18)	
<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	\$ (3,342,983.18)	
Transfer to Account 186290	\$ 3,342,983.00	481 - ERM
Deferral Year to Date	\$ (1,858,496.00)	481 - ERM
Interest	\$ (12,218.00)	481 - ERM
<b>Ending Balance</b>	\$ (1,870,714.18)	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ 4,000,000	\$ 4,000,000	\$ -
\$4M to \$10M at 25% (rebate)	\$ 2,477,994	\$ 619,498	\$ 1,858,496
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ 6,477,994	\$ 4,619,498	\$ 1,858,496

<b>STATE OF WASHINGTON</b>
<b>186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)</b>

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)
201704	\$ (3,372,142.00)	\$ (9,815.00)	\$ (3,381,957.00)
201705	\$ (3,381,957.00)	\$ (9,815.00)	\$ (3,391,772.00)
201706	\$ (3,391,772.00)	\$ (9,815.00)	\$ (3,401,587.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (3,391,772.00)	
interest	\$ (9,815.00)	481 - ERM
Ending Balance	\$ (3,401,587.00)	

<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)
201705	\$ (18,158,441.71)	\$ (52,693.00)	\$ (18,211,134.71)
201706	\$ (18,211,134.71)	\$ (52,693.00)	\$ (18,263,827.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (18,211,134.71)	
Interest	\$ (52,693.00)	481 - ERM
Ending Balance	\$ (18,263,827.71)	

<b>STATE OF WASHINGTON</b> <b>283280 DFIT ASSOCIATED WITH ERM DEFERRALS</b>
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**DFIT Associated with ERM Deferrals**

**Account 283280.ED.WA**

**Account 186280.ED.WA balance**

\$ (1,870,714.18)

Account 186290.ED.WA balance

\$ (3,401,587.00)

Account 182350.ED.WA balance

\$ (18,263,827.71)

Total

\$ (23,536,128.89)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 8,237,645.11

Rounding

\$ 0.88

Balance that should be in account

\$ 8,237,645.99

GL Check

\$ 8,237,645.99

**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

<b>FERC Account</b>	<b>Accounting Period</b>	<b>Beginning Balance</b>	<b>Monthly Activity</b>	<b>Ending Balance</b>
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
	201705	\$ 4,826,075.98	\$ 166,380.00	\$ 4,992,455.98
	201706	\$ 4,992,455.98	\$ 169,267.02	\$ 5,161,723.00

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	\$ <b>4,992,455.98</b>	
Amortization		\$ 143,097.02	475 - WA REC Journal
Interest - 6.340%		\$ 26,170.00	475 - WA REC Journal
	<b>Ending Balance</b>	\$ <b>5,161,723.00</b>	

<b>STATE OF WASHINGTON</b>
<b>186324 REC DEFERRAL (2016)</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	<b>Beginning Balance</b>			\$ (3,544,505.88)
ED WA	201701	\$ (3,544,505.88)	\$ (655,479.00)	\$ (4,199,984.88)
	201702	\$ (4,199,984.88)	\$ (24,011.00)	\$ (4,223,995.88)
	201703	\$ (4,223,995.88)	\$ (477,781.00)	\$ (4,701,776.88)
	201704	\$ (4,701,776.88)	\$ (468,371.00)	\$ (5,170,147.88)
	201705	\$ (5,170,147.88)	\$ (293,549.00)	\$ (5,463,696.88)
	201706	\$ (5,463,696.88)	\$ (467,067.00)	\$ (5,930,763.88)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Account 186324</b>	<b>Beginning Balance \$ (5,463,696.88)</b>	
Deferral	\$ (437,627.00)	475 - WA REC Journal
Interest	\$ (29,440.00)	475 - WA REC Journal
	<b>Ending Balance \$ (5,930,763.88)</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**

\$ 5,161,723.00

Account 186323.ED.WA balance

\$ -

Account 186324.ED.WA balance

\$ (5,930,763.88)

Total

\$ (769,040.88)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 269,164.31

Misc.

\$ -

Balance that should be in account

\$ 269,164.31

GL Check

\$ 269,164.36

\$ -



GL Account Balance Ferc Account : '%'

Accounting Period:201706

Company	Ferc Acct	Service	Juris	Stat ID	Acct Year	Acct Month	Accounting Period End Date	Beginning Balance SUM	Ending Balance SUM	Monthly Activity Amt SUM
001	557280	ED	WA	DL	2017	6	30-Jun-2017	1,778,716.00	1,858,496.00	79,780.00
001	186290	ED	WA	DL	2017	6	30-Jun-2017	-3,391,772.00	-3,401,587.00	-9,815.00
510	557280	ZZ	ZZ	DL	2017	6	30-Jun-2017	698,305.95	977,912.39	279,606.44
001	283280	ED	WA	DL	2017	6	30-Jun-2017	8,185,976.54	8,237,645.99	51,669.45
001	186322	ED	WA	DL	2017	6	30-Jun-2017	4,992,455.98	5,161,723.00	169,267.02
001	557322	ED	WA	DL	2017	6	30-Jun-2017	1,800,022.00	2,237,649.12	437,627.12
001	182350	ED	WA	DL	2017	6	30-Jun-2017	-18,211,134.71	-18,263,827.71	-52,693.00
001	557290	ED	WA	DL	2017	6	30-Jun-2017	0.00	0.00	0.00
001	283305	ED	WA	DL	2017	6	30-Jun-2017	164,934.32	269,164.36	104,230.04
001	186280	ED	WA	DL	2017	6	30-Jun-2017	-1,785,595.18	-1,870,714.18	-85,119.00
Total								-131,443,320.49	-117,524,240.73	13,919,079.76

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of June 2017

ERM Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201706

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

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

Last Saved: 07/07/2017 12:50 PM  
 Approval Requested: 07/07/2017 12:50 PM

Seq	Co.	FERC	Ser.	Jur.	S.J.	Debit	Credit	Comment
10	001		ED	WA	DL			
		182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY					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		79,780.00	Current Year ERM (2017)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	79,780.00		Current Year ERM Deferral Expense (2017)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		5,339.00	Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	5,339.00		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>147,627.00</b>	<b>147,627.00</b>	

Prepared by Cheryl Kettner  
 Date: 7/7/2017

Reviewed by \_\_\_\_\_  
 Date: \_\_\_\_\_

Approved for Entry \_\_\_\_\_  
 Corporate Accounting use Only

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)		0		(52,693)		(17,947,670)	(18,000,363)	(17,947,670)		
1/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,053,056)	(18,000,363)	0.00	
2/28/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,105,749)	(18,053,056)	0.00	
3/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,158,442)	(18,105,749)	0.00	
4/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,211,135)	(18,158,442)	0.00	
5/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,263,828)	(18,211,135)	0.00	
6/30/2017	(17,947,670)		0		(52,693)		(17,947,670)		(18,263,828)	52,693.00	
7/31/2017		0	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	GLW Balance	Balance with Interest	End Balance before interest	Interest Adjustments	Deferral - Sur./(Reb.)	Adjustments	Interest Adjustments	Interest Adjustments	Check	Adjustment Notes
		(3,342,983)	0	0	0	0	0	0	0	0	0	0	0	(3,342,983)	0	0	0	0	0	0	0	0	
																		(168,780)		(248)		0	
																		(1,116,064)		(2,134)		0	
																		(1,284,844)		(4,497)		0	
																		(1,778,716)		(5,339)		0	
																		(79,780)				85,119.00	

Entry:		
557280 ED WA	Debit	Credit
186280 ED WA	79,780.00 /	-
431600 ED WA	-	79,780.00 /
186280 ED WA	5,339.00 /	5,339.00 /
		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)	(3,381,957)	0.00	
5/31/2017	(3,342,983)				(9,815)		(3,342,983)	(3,391,772)	(3,391,772)	0.00	
6/30/2017	(3,342,983)				(9,815)		(3,342,983)	(3,401,587)	(3,391,772)	9,815.00	
7/31/2017											
8/31/2017											
9/30/2017											
10/31/2017											
11/30/2017											
12/31/2017											

Entry:			
431600 ED WA	Debit	9,815/	Interest Expense on 2016 Pending Balance
186290 ED WA	Credit	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	\$7,370,635	\$7,518,769	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	(\$5,422,409)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$9,292,039	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$23,014,711	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$11,070,154)	(\$1,536,895)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$6,724,626	\$1,463,312	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$386,248	\$46,719	\$19,336	\$45,185	\$113,333	\$53,560	\$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>\$3,771,012</b>	<b>\$4,527,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total through June</b>													
9	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>\$61,413,352</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	(\$47,446,980)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$13,308,309	\$2,667,343	\$2,503,517	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
12	547 CT Fuel	\$34,115,906	\$8,481,668	\$7,698,692	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$7,786,609)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$8,638,579	\$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	\$345,000	\$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	(\$1,159,020)	(\$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>\$61,448,537</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>(\$5,329,951)</b>	<b>(\$3,357,788)</b>	<b>(\$2,540,732)</b>	<b>(\$1,717,208)</b>	<b>(\$400,304)</b>	<b>\$544,194</b>						
19	Resource Optimization - Subtotal	(\$3,597,557)	(\$421,402)	(\$135,869)	(\$674,229)	(\$962,887)	(\$682,514)						
20	Adjusted Net Expense	(\$8,927,508)	\$1,720,485	(\$3,261,388)	(\$2,391,437)	(\$1,363,191)	(\$138,320)	\$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	(\$5,776,990)	\$1,113,326	(\$2,260,745)	(\$1,547,499)	(\$882,121)	(\$89,507)	\$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	(\$701,004)	(\$899,103)	\$66,915	\$59,414	\$223,625	(\$16,866)						
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$6,477,994)</b>	<b>\$214,223</b>	<b>(\$2,395,734)</b>	<b>(\$1,488,085)</b>	<b>(\$658,496)</b>	<b>(\$106,373)</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>(\$6,371,621)</b>	<b>(\$6,477,994)</b>						
	Deferral Amount, Cumulative (Customer)		\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)	(\$1,858,496)						
	Deferral Amount, Monthly Entry		\$0	\$0	(\$1,116,064)	(\$493,872)	(\$79,780)						
	<b>Acct 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,780</b>	<b>\$1,116,064</b>	<b>\$493,872</b>	<b>\$79,780</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>(\$4,592,905)</b>	<b>(\$4,619,498)</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	\$18,424,894	\$4,328,512	\$4,944,653	\$5,439,702	\$1,197,677	\$1,258,064	\$1,256,286	\$0	\$0	\$0	\$0	\$0	\$0
2	\$6,936,546	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$0	\$0	\$0	\$0	\$0	\$0
3	\$748,924	\$68,413	\$68,413	\$131,499	\$171,132	\$173,723	\$176,961	\$0	\$0	\$0	\$0	\$0	\$0
4	\$944,052	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$0	\$0	\$0	\$0	\$0	\$0
5	\$3,637,110	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$0	\$0	\$0	\$0	\$0	\$0
6	\$9,474,572	\$3,294,990	\$2,977,347	\$1,626,728	\$1,575,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$4,782	\$649	\$670	\$1,792	\$600	\$562	\$509	\$0	\$0	\$0	\$0	\$0	\$0
8	\$777,997	\$99,602	\$151,083	\$134,036	\$148,798	\$124,595	\$119,883	\$0	\$0	\$0	\$0	\$0	\$0
9	\$652,514	\$148,937	\$130,566	\$12,193	\$75,471	\$143,454	\$141,893	\$0	\$0	\$0	\$0	\$0	\$0
10	\$1,662,976	\$196,425	\$345,889	\$288,540	\$248,184	\$301,011	\$282,927	\$0	\$0	\$0	\$0	\$0	\$0
11	\$2,136,619	\$379,378	\$300,385	\$452,188	\$481,737	\$471,993	\$50,938	\$0	\$0	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$11,774,900	\$2,230,759	\$1,994,043	\$1,868,211	\$1,868,712	\$1,898,657	\$1,914,518	\$0	\$0	\$0	\$0	\$0	\$0
14	\$10,441,223	\$1,520,651	\$1,752,139	\$2,482,824	\$2,281,924	\$941,544	\$1,462,141	\$0	\$0	\$0	\$0	\$0	\$0
15	\$1,229,411	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$185,649	\$0	\$0	\$0	\$0	\$0	\$0
16	\$66,208	\$91,017	\$23,669	\$2,920	(\$17,386)	(\$41,458)	\$7,446	\$0	\$0	\$0	\$0	\$0	\$0
<b>17 Total 555 Purchased Power</b>	<b>\$68,912,728</b>	<b>\$14,499,370</b>	<b>\$14,842,700</b>	<b>\$14,555,065</b>	<b>\$10,126,189</b>	<b>\$7,370,635</b>	<b>\$7,518,769</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

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>													
555000	\$59,326,346	\$13,485,698	\$12,588,213	\$10,837,848	\$9,028,341	\$6,675,797	\$6,710,449	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$4,671,307	(\$573,578)	\$775,802	\$2,897,284	\$639,744	\$428,980	\$503,075	\$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	\$66,208	\$91,017	\$23,669	\$2,920	(\$17,386)	(\$41,458)	\$7,446	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$2,385,008	\$805,291	\$832,870	\$410,252	\$96,001	\$128,444	\$112,150	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$1,229,411	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$185,649	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$1,234,448	\$429,306.43	\$387,920.54	\$211,947.47	\$205,273.81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>17 Total 555 Purchased Power</b>	<b>\$68,912,728</b>	<b>\$14,499,370</b>	<b>\$14,842,700</b>	<b>\$14,555,065</b>	<b>\$10,126,189</b>	<b>\$7,370,635</b>	<b>\$7,518,769</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	(\$35,717,649)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	(\$5,705,143)	(\$4,532,469)	(\$4,249,868)	\$0	\$0	\$0	\$0	\$0	\$0
19	\$311,325	\$108,961	\$65,630	\$34,616	\$34,616	\$34,999	\$32,503	\$0	\$0	\$0	\$0	\$0	\$0
20	\$71,157	\$12,011	\$10,778	\$12,951	\$12,441	\$12,145	\$10,831	\$0	\$0	\$0	\$0	\$0	\$0
21	\$289,858	\$59,941	\$52,430	\$51,169	\$42,548	\$41,040	\$42,730	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$8,096,303)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,364,377)	(\$1,258,605)	\$0	\$0	\$0	\$0	\$0	\$0
<b>23 Total 447 Sales for Resale</b>	<b>(\$43,141,612)</b>	<b>(\$8,245,341)</b>	<b>(\$8,280,684)</b>	<b>(\$8,096,218)</b>	<b>(\$7,288,298)</b>	<b>(\$5,808,662)</b>	<b>(\$5,422,409)</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	(\$22,922,017)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	(\$3,748,719)	(\$2,808,113)	(\$2,397,556)	\$0	\$0	\$0	\$0	\$0	\$0
447100	(\$8,092,829)	\$289,518	(\$1,363,010)	(\$2,734,594)	(\$1,535,664)	(\$1,309,900)	(\$1,439,179)	\$0	\$0	\$0	\$0	\$0	\$0
447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$2,801,052)	(\$802,832)	(\$993,315)	(\$559,145)	(\$156,940)	(\$147,400)	(\$141,420)	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$1,229,411)	(\$261,636)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$8,096,303)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,364,377)	(\$1,258,605)	\$0	\$0	\$0	\$0	\$0	\$0
<b>23 Total 447 Sales for Resale</b>	<b>(\$43,141,612)</b>	<b>(\$8,245,341)</b>	<b>(\$8,280,684)</b>	<b>(\$8,096,218)</b>	<b>(\$7,288,298)</b>	<b>(\$5,808,662)</b>	<b>(\$5,422,409)</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	\$2,148,114	\$653,011	\$601,581	\$506,752	\$286,373	\$3,929	\$96,468	\$0	\$0	\$0	\$0	\$0	\$0
25	\$14,840	\$3,295	\$2,449	\$1,816	\$2,406	(\$50)	\$4,924	\$0	\$0	\$0	\$0	\$0	\$0
26	\$7,061,915	\$2,431,169	\$832,329	\$1,144,320	\$1,237,540	\$589,200	\$627,357	\$0	\$0	\$0	\$0	\$0	\$0
27	\$67,170	\$20,051	\$9,405	\$6,597	\$27,277	\$0	\$3,840	\$0	\$0	\$0	\$0	\$0	\$0
<b>28 Total 501 Fuel Expense</b>	<b>\$9,292,039</b>	<b>\$3,107,526</b>	<b>\$1,445,764</b>	<b>\$1,659,485</b>	<b>\$1,553,596</b>	<b>\$593,079</b>	<b>\$932,589</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	196,389	58,054	53,688	47,755	28,066	-	8,826	-	-	-	-	-	-
30	344,904	98,882	78,121	51,861	53,431	30,106	32,503	-	-	-	-	-	-
<b>501 FUEL-COST PER TON</b>													
31	wood	\$11.25	\$11.21	\$10.61	\$10.20	\$19.57	\$10.93	-	-	-	-	-	-
32	coal	\$24.59	\$10.65	\$22.07	\$23.16	\$19.57	\$25.45	-	-	-	-	-	-



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

Line No.	547 FUEL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
33	NE CT Gas/Oil-547213	\$3,006	\$1,542	\$0	\$19	\$1,674	\$1,347	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$235,630	\$33,173	\$52,301	\$17,025	\$32,380	\$38,501	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$32,839	\$4,234	\$5,383	\$2,662	\$1,660	\$4,799	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$12,643,434	\$2,383,174	\$1,870,423	\$1,426,854	\$1,089,979	\$1,279,879	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$9,621,733	\$1,800,867	\$714,582	\$853,392	\$1,065,062	\$923,329	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$478,069	\$116,639	\$91,757	\$17,105	\$64,806	\$65,147	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$23,014,711	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$58,077,866	\$12,347,409	\$10,852,778	\$6,708,544	\$4,410,613	\$5,341,951	\$0	\$0	\$0	\$0	\$0	\$0
<b>456 TRANSMISSION REVENUE</b>													
41	456100 ED AN	(\$7,014,443)	(\$869,298)	(\$946,913)	(\$1,144,968)	(\$1,540,591)	(\$1,592,052)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$1,596,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$316,026)	(\$14,933)	(\$21,941)	(\$81,132)	(\$102,201)	(\$94,841)	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,229,411)	(\$261,636)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$30,120)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$52,686)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$831,466)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$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	(\$11,070,154)	(\$1,601,614)	(\$1,536,835)	(\$1,562,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	\$0	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>													
52	565000 ED AN	\$8,697,410	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$1,482,573	\$1,418,075	\$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	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$8,724,626	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$0	\$0	\$0	\$0	\$0
<b>557 Broker &amp; Related Fees</b>													
56	557170 ED AN	\$239,337	\$44,479	\$43,154	\$35,685	\$28,909	\$46,073	\$41,037	\$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	\$86,460	\$2,240	(\$23,818)	\$72,055	\$16,276	\$10,752	\$8,955	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$60,076	\$0	\$0	\$0	\$0	\$56,508	\$3,568	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$386,248	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$53,560	\$0	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>													
61	Econ Dispatch-557010	\$7,249,437	\$465,163	\$1,164,156	\$1,884,211	\$1,500,828	\$1,281,528	\$953,551	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	\$6,648,010	(\$2,907,151)	\$921,961	\$1,755,397	\$2,054,073	\$2,367,946	\$2,455,784	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$133,946	\$0	\$109,560	\$11,750	\$0	\$12,636	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$133,946)	\$0	(\$109,560)	(\$11,750)	\$0	(\$12,636)	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$19,480,676	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$3,018,889	\$3,893,940	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin-456010	(\$4,458,857)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$835,460)	(\$761,623)	(\$602,008)	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$19,207,558)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	(\$4,636,483)	(\$6,108,620)	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$13,309,635)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$1,752,218)	(\$2,233,183)	(\$1,275,199)	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$24,729	\$0	\$0	\$11,850	\$0	\$12,879	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$24,729)	\$0	\$0	(\$11,850)	\$0	(\$12,879)	\$0	\$0	\$0	\$0	\$0	\$0
71	Resource Optimization Subtotal	(\$3,597,928)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	(\$962,926)	(\$682,552)	\$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	\$146	\$10	\$23	\$15	\$21	\$39	\$38	\$0	\$0	\$0	\$0	\$0
76	Wind REC Subtotal	\$146	\$10	\$23	\$15	\$21	\$39	\$38	\$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	(\$3,597,557)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$962,887)	(\$682,514)	\$0	\$0	\$0	\$0	\$0
82	Adjusted Actual Net Expense	\$52,521,029	\$17,903,586	\$12,188,910	\$10,097,288	\$5,678,433	\$2,808,125	\$3,844,687	\$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	419,097	423,687	-	-	-	-	-	-	2,976,307
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	-	-	-	-	-	-	(1,346,482)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	-	-	-	-	-	-	1,254,918
<b>Total Retail Sales</b>	<b>613,351</b>	<b>507,267</b>	<b>487,840</b>	<b>427,351</b>	<b>424,227</b>	<b>424,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,884,743</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>2,839,979</b>
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	-	-	-	-	-	-	44,764
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
<b>Total Revenue Credit - \$</b>	<b>\$899,103</b>	<b>\$134,989</b>	<b>(\$66,915)</b>	<b>(\$59,414)</b>	<b>(\$223,625)</b>	<b>\$16,866</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$701,004</b>



Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201706 , State Code : WA

Accounting Period:201706		State Code:WA				
REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	222,173	161,664,485	16,122,183	222,273	1,398,256,196	138,935,389
21 FIRM COMMERCIAL	24,807	175,101,696	17,636,168	24,663	1,083,412,936	108,157,801
31 FIRM- INDUSTRIAL	339	77,890,673	4,916,699	344	471,001,177	29,860,778
39 FIRM-PUMPING-IRRIGATION ONLY	561	7,466,876	580,850	548	12,277,882	1,021,600
51 LIGHTING-PUBLIC STREET AND HIWAY	411	842,712	377,129	412	6,107,100	2,432,052
80 INTERDEPARTMENT REVENUE	74	720,621	73,132	75	5,251,911	516,344
83 MISC-SERVICE REVENUE SNP	0	0	17,432	0	0	107,502
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,635	0	0	144,831
Total WA	248,365	423,687,064	39,749,227	248,314	2,976,307,202	281,176,298
Total WA	248,365	423,687,064	39,749,227	248,314	2,976,307,202	281,176,298

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Attachment B

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

### Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201706

Last Saved by: Keri Meister


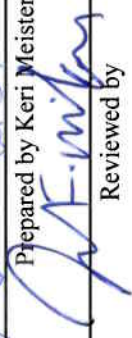
Submitted by: Keri Meister

Approved by:

Last Saved: 07/05/2017 1:44 PM

Approval Requested: 07/05/2017 1:45 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	29,440.00	29,440.00	2016-2017 WA REC Interest Liability Accrual
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL			2016-2017 WA REC Interest Expense Accrual
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	437,627.12	437,627.12	2016-2017 WA REC Deferred Liability
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL			2016-2017 WA REC Deferral Expense
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	26,170.00	26,170.00	2012-2015 WA REC Deferral Interest Liability
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL			2012-2015 WA REC Deferral Interest Expense Accr
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	143,097.02	143,097.02	2012-2015 WA REC Deferral Amortization
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL			2012-2015 WA REC Deferral Amortization
<b>Totals:</b>						<b>636,334.14</b>	<b>636,334.14</b>	


  
 Prepared by Keri Meister
   

  
 Reviewed by
   
 Date: 7-5-17
   
 Date: 7/5/17

Approved for Entry \_\_\_\_\_ Date \_\_\_\_\_
   
 Corporate Accounting use Only

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

DJ475 - Washington REC Deferral (2016-2017 Deferral)

The rate is based on WA Rate Order for REC 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

186324 ED WA					
Month Ending	Balance before Interest	Balance Transfer	Deferral	Adjustments	Monthly Interest Rate
201512	0				
201601	(194,244)		(194,244)		0.52833%
201602	(194,244)		(263,626)		0.52833%
201603	(457,870)		(286,119)		0.52833%
201604	(743,989)		(380,759)		0.52833%
201605	(1,124,748)		(336,684)		0.52833%
201606	(1,460,432)		(311,435)		0.52833%
201607	(1,797,867)		(330,925)		0.52917%
201608	(2,128,508)		(249,281)		0.52917%
201609	(2,377,769)		(289,653)	36,414	0.52917%
201610	(2,630,938)		(290,618)		0.52917%
201611	(2,921,556)		(281,080)		0.52917%
201612	(3,202,636)		(256,263)		0.52917%
201701	(3,544,505)		(635,042)		0.52917%
201702	(4,179,548)		(1,889)		0.52917%
201703	(4,181,437)		(454,462)		0.52917%
201704	(4,635,899)		(442,668)		0.52917%
201705	(5,078,557)		(265,971)		0.52917%
201706	(5,344,528)		(437,627.12)		0.52917%
201707	(5,930,764)				0.52917%
201708	(5,930,764)				0.52917%
201709	(5,930,764)				0.52917%
201710	(5,930,764)				0.52917%
201711	(5,930,764)				0.52917%
201712	(5,930,764)				0.52917%
current month entry			(437,627.12)		(29,440)

186324 RECON					
Month Ending	End Balance with Interest	GL Wand Balance	Variance	Notes	
201512	(194,757.00)	(194,757.00)	0.00	Semi-Annual Compounding	
201601	(460,106.00)	(460,106.00)	0.00		
201602	(749,400.00)	(749,400.00)	0.00		
201603	(1,135,096.00)	(1,135,096.00)	0.00		
201604	(1,477,609.00)	(1,477,609.00)	0.00		
201605	(1,797,583.00)	(1,797,583.00)	0.00		
201606	(2,138,896.00)	(2,138,896.00)	0.00	Semi-Annual Compounding	
201607	(2,400,100.00)	(2,400,100.00)	0.00		
201608	(2,666,019.00)	(2,666,018.88)	0.12	Move from 186323 2015 Def Acct	
201609	(2,971,328.00)	(2,971,327.88)	0.12		
201610	(3,268,612.00)	(3,268,611.88)	0.12		
201611	(3,544,506.00)	(3,544,505.88)	0.12		
201612	(4,199,985.00)	(4,199,984.88)	0.12	Semi-Annual Compounding	
201701	(4,223,996.00)	(4,223,995.88)	0.12		
201702	(4,701,777.00)	(4,701,776.88)	0.12		
201703	(5,170,148.00)	(5,170,147.88)	0.12		
201704	(5,463,697.00)	(5,463,696.88)	0.12		
201705	(5,930,764.00)	(5,463,696.88)	467,067.12		
201706	(5,962,148.00)			Semi-Annual Compounding	
201707	(5,993,532.00)				
201708	(6,024,916.00)				
201709	(6,056,300.00)				
201710	(6,087,684.00)				
201711	(6,119,068.00)				

201706 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		29,440.00
431016 ED WA	29,440.00	
186324 ED WA		437,627.12
557322 ED WA	437,627.12	

467,067.12 TTL

Misc Def Debit - WA Rec 3  
Interest Exp on Rec Def  
Misc Def Debit - WA Rec 3  
Def Power Supply Exp - RECs



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

*M*

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)	(411,419)	(672,670)	-	-	-	-	-	-	\$ (3,447,484)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,231	2,897	3,518	1,559	3,425	1,360	-	-	-	-	-	-	\$ 14,980
<b>Total</b>		<b>\$ (974,139)</b>	<b>\$ 2,897</b>	<b>\$ (702,916)</b>	<b>\$ (679,042)</b>	<b>\$ (407,994)</b>	<b>\$ (671,310)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,432,504)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.19%	(636,496)	-	(460,524)	(443,684)	(268,204)	(438,514)	-	-	-	-	-	-	\$ (2,247,421)
Voluntary REC Broker Fee Expense	65.19%	1,454	1,889	2,294	1,016	2,233	887	-	-	-	-	-	-	\$ 9,772
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (635,041)</b>	<b>\$ 1,889</b>	<b>\$ (458,231)</b>	<b>\$ (442,668)</b>	<b>\$ (265,971)</b>	<b>\$ (437,627)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,237,649)</b>
<b>Accounting Entries</b>														
186324-ED-WA		Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	
557322-ED-WA		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	

*B*

*4.12 rounding clean up*

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC 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

186322 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	GL Wand Balance	Variance	Notes
201512	2,038,919		565,256		0.528333%	12,265		2,604,175	2,038,919.11		Semi-Annual Compounding
201601	2,604,175		491,135		0.528333%	15,056		3,095,310	2,616,440.11	0.11	
201602	3,095,310		452,878		0.528333%	17,550		3,548,188	3,122,631.11	0.11	
201603	3,548,188		422,754		0.528333%	19,863		3,970,942	3,593,059.11	0.11	
201604	3,970,942		393,767		0.528333%	22,083		4,368,752	4,035,676.00	0.11	
201605	4,368,752		323,100		0.52917%	15,902		4,782,519	4,475,569.11	0.11	
201606	4,782,519		163,160		0.52917%	17,189		5,161,723	4,893,563.00	0.11	
201607	5,161,723	(2,050,047)	187,172	(36,414)	0.52917%	17,843	(386)	3,450,554	3,182,518.00	0.10	Deferral
201608	3,450,554		138,398		0.52917%	18,625		3,588,952	3,362,887.00	0.10	
201609	3,588,952		141,434		0.52917%	19,366		3,730,386	3,501,102.00	(0.02)	Move to 186324 - moved from 186323 in July in error
201610	3,730,386		177,247		0.52917%	20,209		3,907,633	3,658,125.00	(0.02)	
201611	3,907,633		213,308		0.52917%	21,818		4,229,689	3,818,925.00	(0.02)	
201612	4,229,689		185,533		0.52917%	22,873		4,415,222	4,016,381.00	(0.02)	Semi-Annual Compounding
201701	4,415,222		167,162		0.52917%	23,806		4,582,384	4,251,507.00	(0.02)	
201702	4,582,384		150,548		0.52917%	24,647		4,732,932	4,459,913.00	(0.02)	
201703	4,732,932		140,962		0.52917%	25,418		4,873,894	4,650,881.00	(0.02)	
201704	4,873,894		143,097.02		0.52917%	26,170		5,016,991	4,826,076.00	(0.02)	
201705	5,016,991				0.52917%	27,314		5,161,723	4,992,456.00	(0.02)	
201706	5,161,723				0.52917%	27,314		5,161,723	5,161,723.00	(169,267.02)	Semi-Annual Compounding
201707	5,161,723				0.52917%	27,314		5,161,723			
201708	5,161,723				0.52917%	27,314		5,161,723			
201709	5,161,723				0.52917%	27,314		5,161,723			
201710	5,161,723				0.52917%	27,314		5,161,723			
201711	5,161,723				0.52917%	27,314		5,161,723			
201712	5,161,723				0.52917%	27,314		5,161,723			
current month entry			143,097.02			26,170					

201706 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	26,170.00	
419600 ED WA		26,170.00
186322 ED WA	143,097.02	
557324 ED WA		143,097.02

169,267.02 TTL

Misc Def Debit - WA Rec 1  
Interest on Energy Deferrals  
Misc Def Debit - WA Rec 1  
Def Power Supply Exp - Rec Amort

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201706 , State Code : WA , Billing Determinant : RIDER 98

Accounting Period: 201706 ✓ 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	-54,153	0	0	-468,587
0002 - RESIDENTIAL DISCOUNT	0	0	-123	0	0	-1,354
0011 - GENERAL SERVICE	0	0	-15,547	0	0	-106,540
0012 - RESID&FARM-GEN SERV	0	0	-1,361	0	0	-12,337
0021 - LARGE GENERAL SERV	0	0	-40,877	0	0	-246,203
0022 - RESID&FRM-LGE GEN SE	0	0	-800	0	0	-6,662
0025 - EXTRA LGE GEN SERV	0	0	-30,447	0	0	-187,540
0030 - PUMPING SERV-SPECIAL	0	0	-1,722	0	0	-2,559
0031 - PUMPING SERVICE	0	0	-4,188	0	0	-13,089
0032 - PUMPING SVC RES&FRM	0	0	-352	0	0	-1,067
0041 - CO OWNED ST LIGHTS	0	0	-1	0	0	-11
0042 - CO OWNED ST LTS SO VA	0	0	-254	0	0	-1,628
0044 - CST OWND ST LT SO VA	0	0	40	0	0	5
0045 - CUST OWND ST LT ENGY	0	0	-16	0	0	-110
0046 - CUST OWND ST LT S V	0	0	-35	0	0	-211
0047 - AREA LIGHT-COM&INDUS	0	0	-143	0	0	-902
0048 - AREA LGHT-FARM&RESID	0	0	-76	0	0	-460
Total RIDER 98	0	0	-150,054	0	0	-1,049,256
Total RIDER 98	0	0	-150,054	0	0	-1,049,256
Total RIDER 98	0	0	-150,054	0	0	-1,049,256

Conversion Factor 0.953638

Amort Expense \$ (143,097) ✓

A

Attachment C

(CONFIDENTIAL)

Avista Corporation  
Monthly Power Cost Deferral Report  
Month June 2017

Confidential Chelan-Rocky Reach Contract

Redacted per WAC 480-07-160 – Entire document is confidential