

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2017

ERM Deferral Journal

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)
201707	\$ (1,870,714.18)	\$ 1,052,127.00	\$ (818,587.18)
201708	\$ (818,587.18)	\$ 801,190.00	\$ (17,397.18)
201709	\$ (17,397.18)	\$ (36.00)	\$ (17,433.18)
201710	\$ (17,433.18)	\$ (36.00)	\$ (17,469.18)
201711	\$ (17,469.18)	\$ (36.00)	\$ (17,505.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (17,469.18)	
Deferral	\$ -	481 - ERM
Interest	\$ (36.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
Ending Balance	\$ (17,505.18)	
<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	\$ -	481 - ERM
Interest	\$ (17,505.00)	481 - ERM
Ending Balance	\$ (17,505.18)	
	<u>Total</u>	<u>Absorbed (Avista)</u> <u>Deferred (Customer)</u>
First \$4M at 100%	\$ (3,040,345)	\$ (3,040,345) \$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ - \$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ - \$ -
Over \$10M at 10%	\$ -	\$ - \$ -
	\$ (3,040,345)	\$ (3,040,345) \$ -

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)
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)
201707	\$ (3,401,587.00)	\$ 3,401,587.00	\$ -
201708	\$ -	\$ -	\$ -
201709	\$ -	\$ -	\$ -
201710	\$ -	\$ -	\$ -
201711	\$ -	\$ -	\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ -	
Transfer to 182350	\$ -	481 - ERM
Ending Balance	\$ -	

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)
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)
201707	\$ (18,263,827.71)	\$ (3,465,487.00)	\$ (21,729,314.71)
201708	\$ (21,729,314.71)	\$ (63,900.00)	\$ (21,793,214.71)
201709	\$ (21,793,214.71)	\$ (63,900.00)	\$ (21,857,114.71)
201710	\$ (21,857,114.71)	\$ (63,900.00)	\$ (21,921,014.71)
201711	\$ (21,921,014.71)	\$ (63,900.00)	\$ (21,984,914.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (21,921,014.71)	
Transfer from 186290	\$ -	
Interest	\$ (63,900.00)	481 - ERM
Ending Balance	\$ (21,984,914.71)	

STATE OF WASHINGTON 283280 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance

\$ (17,505.18)

Account 186290.ED.WA balance

\$ -

Account 182350.ED.WA balance

\$ (21,984,914.71)

Total

\$ (22,002,419.89)

Federal income tax rate

0.35

Deferred FIT related to deferrals

\$ (7,700,846.96)

Rounding

\$ 0.88

Balance that should be in account

\$ (7,700,846.08)

GL Check

\$ (7,700,846.00)

**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
	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
	201707	\$ 5,161,723.00	\$ (5,721,115.00)	\$ (559,392.00)
	201708	\$ (559,392.00)	\$ 279,802.54	\$ (279,589.46)
	201709	\$ (279,589.46)	\$ 265,259.48	\$ (14,329.98)
	201710	\$ (14,329.98)	\$ 205,554.83	\$ 191,224.85
	201711	\$ 191,224.85	\$ 277,255.26	\$ 468,480.11

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 191,224.85	
Transfer from 186324		\$ -	
Amortization		\$ 275,483.00	475 - WA REC Journal
Interest - 6.340%		\$ 1,772.26	475 - WA REC Journal
	Ending Balance	\$ 468,480.11	

STATE OF WASHINGTON
186323 REC DEFERRAL (2017)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			\$ -
ED WA	201701			\$ -
	201702			\$ -
	201703			\$ -
	201704			\$ -
	201705			\$ -
	201706			\$ -
	201707	\$ -	\$ (192,742.27)	\$ (192,742.27)
	201708	\$ (192,742.27)	\$ 3,171.67	\$ (189,570.60)
	201709	\$ (189,570.60)	\$ (175,928.79)	\$ (365,499.39)
	201710	\$ (365,499.39)	\$ (174,432.61)	\$ (539,932.00)
	201711	\$ (539,932.00)	\$ (195,101.26)	\$ (735,033.26)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186323		
Beginning Balance	\$ (539,932.00)	
Deferral	\$ (191,765.00)	
Interest	\$ (3,336.26)	475 - WA REC Journal
Adjustment	\$ -	475 - WA REC Journal
Ending Balance	\$ (735,033.26)	

**STATE OF WASHINGTON
 186324 REC DEFERRAL (2016)**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	Beginning Balance			\$ (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)
	201707	\$ (5,930,763.88)	\$ 5,930,763.00	\$ (0.88)
	201708	\$ (0.88)	\$ -	\$ (0.88)
	201709	\$ (0.88)	\$ -	\$ (0.88)
	201710	\$ (0.88)	\$ -	\$ (0.88)
	201711	\$ (0.88)	\$ -	\$ (0.88)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186324	Beginning Balance	\$ (0.88)	
Transfer to 186322		\$ -	
Deferral		\$ -	475 - WA REC Journal
Interest		\$ -	475 - WA REC Journal
	Ending Balance	\$ (0.88)	

STATE OF WASHINGTON 283305 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance

\$ 468,480.11

Account 186323.ED.WA balance

\$ (735,033.26)

Account 186324.ED.WA balance

\$ (0.88)

Total

\$ (266,554.03)

Federal income tax rate

\$ (0.35)

Deferred FIT related to deferrals

\$ 93,293.91

Misc.

\$ -

Balance that should be in account

\$ 93,293.91

GL Check

\$ 93,293.00

\$ -

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201711

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Cheryl Kettner

Last Saved: 12/07/2017 7:57 AM

Submitted by: Cheryl Kettner

Approval Requested: 12/07/2017 7:58 AM

Approved by:

Seq	Co.	FERC	ED	Jur.	S.L.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		63,900.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	63,900.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2017)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2017)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		36.00	Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	36.00		Current Year ERM Interest Expense (2017)
Totals:						63,936.00	63,936.00	


Prepared by Cheryl Kettner
Date 12/7/2017

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 end 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	0.29494%

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)	(18,158,442)	0.00	
5/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,211,135)	(18,211,135)	0.00	
6/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,263,828)	(18,263,828)	0.00	
7/31/2017	(18,263,828)	(3,401,587)	0		(63,900)		(21,665,415)	(21,729,315)	(21,729,315)	0.00	
8/31/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,793,215)	(21,793,215)	0.00	
9/30/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,857,115)	(21,857,115)	0.00	
10/31/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,921,015)	(21,921,015)	0.00	
11/30/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,984,915)	(21,984,915)	63,900.00	
12/31/2017			0		(63,900)						

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	63,900 /		Interest Expense Energy Deferrals
182350 ED WA		63,900 /	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	0.29494%

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)	(168,028)	(169,028)	0.00	
4/30/2017		0	(1,116,064)		(2,134)		(1,284,844)	(1,287,226)	(1,287,226)	0.00	
5/31/2017		(168,780)	(493,872)		(4,497)		(1,778,716)	(1,785,595)	(1,785,595)	0.00	
6/30/2017		(1,284,844)	(79,780)		(5,339)		(1,858,496)	(1,870,714)	(1,870,714)	0.00	
7/31/2017		(1,778,716)	1,056,087		(3,960)		(814,627)	(818,587)	(818,587)	0.00	
8/31/2017		(1,870,714)	802,409		(1,219)		(12,218)	(17,397)	(17,397)	0.00	
9/30/2017		(814,627)	0		(36)		(12,218)	(17,433)	(17,433)	0.00	
10/31/2017		(12,218)	0		(36)		(12,218)	(17,469)	(17,469)	0.00	
11/30/2017		(12,218)	0		(36)		(12,218)	(17,505)	(17,469)	36.00	
12/31/2017		(12,218)	0		(36)		(12,218)	(17,505)	(17,469)	36.00	

Entry:	Debit	Credit	
557280 ED WA			Deferred Power Supply Expense
186280 ED WA			Regulatory Asset ERM Deferred Current Year
431600 ED WA	36.00		Interest Expense Energy Deferrals
186280 ED WA		36.00	Regulatory Asset ERM Deferred Current Year

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	\$7,684,967	\$7,537,349	\$8,660,886	\$11,043,092	\$14,579,440	\$0
2	447 Sale for Resale	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)	(\$8,918,722)	\$0
3	501 Thermal Fuel	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$2,550,377	\$2,786,672	\$2,008,377	\$0
4	547 CT Fuel	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$8,249,668	\$9,519,606	\$7,225,158	\$6,316,558	\$7,150,335	\$0
5	456 Transmission Revenue	(\$19,005,536)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	(\$1,417,619)	(\$1,330,901)	\$0
6	565 Transmission Expense	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$1,454,078	\$1,475,183	\$0
7	557 Broker Fees	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$82,515	\$51,367	\$55,488	\$0
8	Adjusted Actual Net Expense	\$18,324,988	\$12,324,779	\$10,817,944	\$6,352,662	\$3,771,012	\$4,527,201	\$11,862,436	\$16,703,313	\$11,566,058	\$13,619,352	\$15,019,200	\$0
Total through November													
9	AUTHORIZED NET EXPENSE-SYSTEM	\$106,702,099	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$0
10	555 Purchased Power	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$0
11	447 Sale for Resale	(\$7,154,528)	(\$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)	\$0
12	501 Thermal Fuel	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$0
13	547 CT Fuel	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$0
14	456 Transmission Revenue	(\$14,602,703)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	\$0
15	565 Transmission Expense	\$15,799,477	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$0
16	557 Broker Fees	\$632,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$0
17	Settlement Adjustment	(\$2,124,870)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	\$0
18	Authorized Net Expense	\$120,211,374	\$15,682,567	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$0
19	Actual - Authorized Net Expense	\$4,677,571	(\$3,357,768)	(\$2,540,732)	(\$1,717,208)	(\$400,304)	\$544,194	\$4,119,632	\$3,799,074	\$396,820	\$1,766,109	(\$74,113)	\$0
20	Resource Optimization - Subtotal	(\$5,706,671)	(\$135,869)	(\$720,656)	(\$674,229)	(\$982,887)	(\$682,514)	(\$660,516)	(\$371,017)	(\$69,406)	(\$705,794)	(\$302,381)	\$0
21	Adjusted Net Expense	\$1,029,100	\$3,493,657	(\$3,261,388)	(\$2,391,437)	(\$1,363,191)	(\$138,320)	\$3,459,116	\$3,428,057	\$327,414	\$1,060,315	(\$376,494)	\$0
22	Washington Allocation	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
23	Washington Share	\$1,113,326	(\$2,260,745)	(\$2,110,444)	(\$1,547,499)	(\$882,121)	(\$89,507)	\$2,238,394	\$2,218,296	\$211,870	\$686,130	(\$243,629)	\$0
24	Washington 100% Activity (EIA 937) WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	\$214,223	(\$2,395,734)	(\$2,043,529)	(\$1,488,085)	(\$658,496)	(\$106,373)	\$1,408,116	\$1,459,726	\$9,621	\$976,878	(\$418,692)	\$0
27	Cumulative Balance	\$214,223	(\$2,181,511)	(\$4,225,040)	(\$5,713,125)	(\$6,371,621)	(\$6,477,994)	(\$5,069,878)	(\$3,610,152)	(\$3,600,531)	(\$2,621,653)	(\$3,040,345)	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)	(\$1,858,496)	(\$802,409)	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	\$0	(\$168,780)	(\$1,116,064)	(\$493,872)	(\$79,780)	\$1,056,087	\$802,409	\$0	\$0	\$0	\$0
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$168,780	\$1,116,064	\$493,872	\$79,780	(\$1,056,087)	(\$802,409)	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	\$214,223	(\$2,181,511)	(\$4,056,260)	(\$4,428,281)	(\$4,592,905)	(\$4,619,498)	(\$4,267,469)	(\$3,610,152)	(\$3,600,531)	(\$2,621,653)	(\$3,040,345)	\$0

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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
32	Colstrip	\$24.59	\$10.65	\$22.07	\$23.16	\$19.57	\$25.45	\$24.90	\$32.13	\$21.29	\$26.14
	TOTAL										
	coal										
	547 FUEL										
33	NE CT Gas/Oil-547213	(\$1,576)	\$1,542	\$0	\$19	\$1,674	\$1,347	\$1,454	(\$3)	\$21	\$1,819
34	Boulder Park-547216	\$62,250	\$33,173	\$52,301	\$17,025	\$32,380	\$38,501	\$114,633	\$190,719	\$59,334	\$36,878
35	Kettle Falls CT-547211	\$14,101	\$4,234	\$5,383	\$2,662	\$1,660	\$4,799	\$34,135	\$70,967	\$21,007	\$8,765
36	Coyote Springs2-547610	\$4,593,125	\$2,383,174	\$1,870,423	\$1,426,854	\$1,089,979	\$1,279,879	\$4,045,224	\$4,345,131	\$3,827,452	\$3,374,389
37	Lancaster-547312	\$4,264,501	\$1,800,867	\$714,582	\$853,392	\$1,065,062	\$923,329	\$3,730,447	\$3,804,998	\$3,063,190	\$2,843,590
38	Rathdrum CT-547310	\$122,615	\$116,639	\$91,757	\$17,105	\$64,806	\$65,147	\$323,775	\$1,107,794	\$254,154	\$51,117
39	Total 547 Fuel Expense	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$8,249,668	\$9,519,606	\$7,225,158	\$6,316,558
40	TOTAL NET EXPENSE	\$18,416,571	\$12,347,409	\$10,852,778	\$6,708,544	\$4,410,613	\$5,341,951	\$12,202,258	\$16,982,609	\$11,555,046	\$13,531,526
	456 TRANSMISSION REVENUE										
41	456100 ED AN	(\$920,621)	(\$869,298)	(\$946,913)	(\$1,144,968)	(\$1,540,591)	(\$1,592,052)	(\$1,190,519)	(\$1,212,796)	(\$932,841)	(\$795,994)
45	456120 ED AN - BPA Settlement	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$978)	(\$14,933)	(\$21,941)	(\$81,132)	(\$102,201)	(\$94,841)	(\$5,638)	\$0	(\$386)	(\$17,483)
47	456130 ED AN - Ancillary Services Revenue	(\$261,636)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	(\$178,839)	(\$185,763)
48	456017 ED AN - Low Voltage	(\$55,220)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)
50	456705 ED AN - Low Voltage	(\$1,524,358)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)
	B on A Low Voltage - in Auth revenues										

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

Line No.	Deal Number	TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
51		Total 456 Transmission Revenue	(\$19,005,536)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	(\$1,417,619)
52		565 TRANSMISSION EXPENSE										
53		565000 ED AN	\$16,009,092	\$1,458,776	\$1,434,562	\$1,413,091	\$1,482,573	\$1,418,075	\$1,429,765	\$1,487,322	\$1,474,406	\$1,449,542
54	Lancaster	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		565710 ED AN	\$49,896	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
55		Total 565 Transmission Expense	\$16,058,988	\$1,463,312	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$1,454,078
56		557 Broker & Related Fees										
57		557170 ED AN	\$445,709	\$44,479	\$35,685	\$28,909	\$46,073	\$41,037	\$36,369	\$42,289	\$41,607	\$49,081
58		557172 ED AN	\$375	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	CAISO	557165 ED AN	\$114,570	(\$23,818)	\$72,055	\$16,276	\$10,752	\$8,955	\$7,171	\$3,705	\$4,436	(\$1,472)
60		557018 ED AN	\$106,104	\$0	\$0	\$0	\$56,508	\$3,568	\$3,361	\$18,245	\$16,472	\$3,758
60		Total 557 ED AN Broker & Related Fees	\$666,758	\$46,719	\$108,115	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$62,515	\$51,367
61		RESOURCE OPTIMIZATION										
62		Econ Dispatch-557010	\$18,583,727	\$465,163	\$1,884,211	\$1,500,828	\$1,281,528	\$953,551	\$2,237,102	\$2,455,984	\$2,162,307	\$3,267,054
63		Econ Dispatch-557150	(\$4,938,015)	(\$2,907,151)	\$1,755,397	\$2,054,073	\$2,367,946	\$2,455,784	(\$2,976,389)	(\$1,245,477)	(\$2,654,374)	(\$2,535,241)
64		Gas Bookouts-557700	\$2,045,079	\$0	\$11,750	\$0	\$12,636	\$0	\$742,450	\$658,115	\$58,678	\$14,250
65		Gas Bookouts-557711	(\$2,045,079)	\$0	(\$109,560)	\$0	(\$12,636)	\$0	(\$742,450)	(\$658,115)	(\$58,678)	(\$14,250)
66		Intraco Thermal Gas-557730	\$44,651,896	\$5,714,140	\$2,992,717	\$2,068,334	\$3,018,889	\$3,893,940	\$5,452,335	\$5,589,840	\$5,975,860	\$2,954,838
67		Fuel DispatchFin-456010	(\$7,702,618)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$761,823)	(\$602,008)	(\$1,132,181)	(\$831,385)	(\$85,965)	(\$1,115,580)
68		Fuel Dispatch-456015	(\$23,642,364)	(\$641,193)	(\$1,193,995)	(\$3,709,807)	(\$4,636,483)	(\$6,108,620)	(\$1,999,956)	(\$449,955)	(\$37,151)	(\$1,317,581)
69		Intraco Thermal Gas-456730	(\$32,660,548)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$2,233,183)	(\$1,275,199)	(\$2,242,160)	(\$5,890,144)	(\$5,430,140)	(\$1,959,498)
70		Fuel Bookouts-456711	\$1,081,217	\$0	\$11,850	\$0	\$12,879	\$0	\$631,238	\$0	\$0	\$0
70		Fuel Bookouts-456720	(\$1,081,217)	\$0	(\$11,850)	\$0	(\$12,879)	\$0	(\$631,238)	\$0	\$0	\$0
71		Resource Optimization Subtotal	(\$5,707,922)	(\$421,412)	(\$136,117)	(\$674,250)	(\$962,926)	(\$682,552)	(\$660,849)	(\$371,137)	(\$69,463)	(\$706,008)
72		Misc. Power Exp. Actual-557160 ED AN	\$787	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$172
73		Misc. Power Exp. Subtotal	\$787	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$172
74		Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75		Wind REC Exp Actual 557395	\$464	\$10	\$23	\$15	\$21	\$38	\$86	\$120	\$57	\$42
76		Wind REC Subtotal	\$464	\$10	\$23	\$15	\$39	\$38	\$86	\$120	\$57	\$42
77		WA EIA937 Requirement (EWEB) - Expense	\$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
79		WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$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
81		Net Resource Optimization	(\$5,706,671)	(\$421,402)	(\$135,869)	(\$674,229)	(\$962,887)	(\$682,514)	(\$660,516)	(\$371,017)	(\$69,406)	(\$705,794)
82		Adjusted Actual Net Expense	\$119,483,097	\$17,903,586	\$12,188,910	\$10,097,288	\$2,808,125	\$3,844,687	\$11,201,920	\$16,332,296	\$11,496,652	\$12,913,558

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
555 PURCHASED POWER				
1	Short-Term Purchases	\$30,427,328	\$2,860,413	\$300,823
2	Chelan County PUD (Rocky Reach Slice)	\$12,717,001	\$1,156,091	\$0
3	Douglas County PUD (Wells Settlement)	\$966,334	\$24,129	\$0
4	Douglas County PUD (Wells)	\$1,719,956	\$153,740	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,668,035	\$606,185	\$0
6	Bonneville Power Admin. (WNP-3)	\$13,098,968	\$3,624,396	\$0
7	Inland Power & Light - Deer Lake	\$7,657	\$625	\$0
8	Small Power	\$1,295,749	\$120,634	\$0
9	Stimson Lumber	\$1,528,554	\$203,768	\$0
10	City of Spokane-Upriver	\$2,100,728	\$238,045	\$0
11	City of Spokane - Waste-to-Energy	\$4,942,912	\$468,199	\$0
12	Place Holder	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$23,372,096	\$2,345,135	\$0
14	Palouse Wind	\$17,604,896	\$2,596,464	\$0
15	WPM Ancillary Services	\$2,201,576	\$196,857	\$0
16	Non-Mon. Accruals	\$67,505	(\$15,241)	\$0
17	Total 555 Purchased Power	\$118,719,295	\$14,579,440	\$300,823
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Set1				
555 PURCHASED POWER				
	555000	\$111,656,295	\$14,010,883	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	(\$1,740,226)	(\$42,409)	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Clearwater	\$0	\$0	\$0
	555550 NonMonetary	\$67,505	(\$15,241)	\$0
	555700 Bookouts	\$4,707,713	\$138,189	\$0
	555710 Intercompany Ancillary	\$2,201,576	\$196,857	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Enr	\$1,826,433	291,161.26	300,823.05
		\$118,719,295	\$14,579,440	\$300,823
447 SALES FOR RESALE				
18	Short-Term Sales	(\$62,800,662)	(\$7,193,618)	\$0
19	Nichols Pumping Index Sale	\$936,859	\$85,369	\$0
20	Sovereign Power/Kaiser Load Following	\$131,323	\$12,441	\$0
21	Pend Oreille DES	\$544,718	\$59,295	\$0
22	Merchant Ancillary Services	(\$14,976,709)	(\$1,882,209)	\$0
23	Total 447 Sales for Resale	(\$76,164,471)	(\$8,918,722)	\$0
447 SALES FOR RESALE				
	447000	(\$51,359,970)	(\$6,353,557)	\$0
	447100	(\$2,283,694)	(\$331,315)	\$0
	447313	\$0	\$0	\$0
	447700	(\$5,342,522)	(\$154,784)	\$0
	447710	(\$2,201,576)	(\$196,857)	\$0
	447720 Intercompany Transmission	(\$14,976,709)	(\$1,882,209)	\$0
		(\$76,164,471)	(\$8,918,722)	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$5,196,024	\$614,943	\$0
25	Kettle Falls Gas-501120	\$26,733	\$73	\$0
26	Colstrip Coal-501140	\$18,051,483	\$1,367,953	\$0
27	Colstrip Oil-501160	\$164,458	\$25,408	\$0
28	Total 501 Fuel Expense	\$23,438,698	\$2,008,377	\$0
501 FUEL-TONS				
29	Kettle Falls	451,730	50,527	-
30	Colstrip	802,361	91,612	-
501 FUEL-COST PER TON				
31	Kettle Falls	wood	\$12.17	

WASHINGTON DEFF

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
32	Colstrip	coal	\$14.93	
547 FUEL				
33	NE CT Gas/Oil-547213	\$8,398	\$2,101	\$0
34	Boulder Park-547216	\$681,717	\$44,523	\$0
35	Kettle Falls CT-547211	\$171,775	\$4,062	\$0
36	Coyote Springs2-547610	\$31,893,641	\$3,658,011	\$0
37	Lancaster-547312	\$26,469,539	\$3,405,581	\$0
38	Rathdrum CT-547310	\$2,250,966	\$36,057	\$0
39	Total 547 Fuel Expense	\$61,476,036	\$7,150,335	\$0
40 TOTAL NET EXPENSE				
		\$127,469,558	\$14,819,430	\$300,823
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$11,861,180)	(\$714,587)	\$0
45	456120 ED AN - BPA Settlement	(\$2,926,000)	(\$266,000)	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$340,611)	(\$1,078)	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$2,201,576)	(\$196,857)	\$0
48	456017 ED AN - Low Voltage	(\$55,220)	(\$5,020)	\$0
49	456700 ED WA - Low Voltage	(\$96,591)	(\$8,781)	\$0
50	456705 ED AN - Low Voltage	(\$1,524,358)	(\$138,578)	\$0
B on A Low Voltage - in Auth revenues				

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
51	Total 456 Transmission Revenue	(\$19,005,536)	(\$1,330,901)	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$16,009,092	\$1,470,647	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$49,896	\$4,536	\$0
55	Total 565 Transmission Expense	\$16,058,988	\$1,475,183	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$445,709	\$37,026	\$0
57	557172 ED AN	\$375	\$0	\$0
58	557165 ED AN	\$114,570	\$14,270	\$0
59	557018 ED AN	\$106,104	\$4,192	\$0
60	Total 557 ED AN Broker & Related Fees	\$666,758	\$55,488	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$18,583,727	\$1,211,843	\$0
62	Econ Dispatch-557150	(\$4,938,015)	(\$2,174,544)	\$0
63	Gas Bookouts-557700	\$2,045,079	\$437,640	\$0
64	Gas Bookouts-557711	(\$2,045,079)	(\$437,640)	\$0
65	Intrado Thermal Gas-557730	\$44,651,896	\$5,198,347	\$0
66	Fuel DispatchFin-456010	(\$7,702,618)	(\$78,650)	\$0
67	Fuel Dispatch-456015	(\$23,642,364)	(\$630,562)	\$0
68	Intrado Thermal Gas-456730	(\$32,660,548)	(\$3,828,971)	\$0
69	Fuel Bookouts-456711	\$1,081,217	\$425,250	\$0
70	Fuel Bookouts-456720	(\$1,081,217)	(\$425,250)	\$0
71	Resource Optimization Subtotal	(\$5,707,922)	(\$302,537)	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$787	\$143	\$0
73	Misc. Power Exp. Subtotal	\$787	\$143	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$464	\$13	\$0
76	Wind REC Subtotal	\$464	\$13	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
81	Net Resource Optimization	(\$5,706,671)	(\$302,381)	\$0
82	Adjusted Actual Net Expense	\$119,483,097	\$14,716,819	\$300,823

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	464,714	513,953	482,863	372,091	501,875	-	5,311,803
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	(192,214)	(231,543)	(235,297)	(187,295)	(247,724)	-	(2,440,555)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	231,543	235,297	187,295	247,724	228,468	-	2,385,245
Total Retail Sales	613,351	507,267	487,840	427,351	424,227	424,707	504,043	517,707	434,861	432,520	482,619	-	5,256,493
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	5,104,870
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	53,019	48,440	12,915	(18,694)	11,179	-	151,623
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)	(\$59,414)	(\$223,625)	\$16,866	\$830,278	\$758,570	\$202,249	(\$292,748)	\$175,063	\$0	\$2,374,416

201711 Electric Unbilled Calc.xlsx

ELECTRIC UNBILLED KWH AND REVENUE				Current	Prior	Prior	Net Change	Net Change	
ACCOUNT	TOWN	REVENUE CLASS CODE	RATE SCH	Gross Unbilled KWH	Gross Unbilled REVENUE	Month Reversal KWH	Month Reversal REVENUE	Month Reversal KWH	Month Reversal REVENUE
WASHINGTON									
Residential Service	2800	01	0001	119,213,068	\$ 11,231,614	(98,182,541)	\$ (9,105,299)	21,030,527	\$ 2,126,315
Residential Firm Gen	2800	01	0002	302,230	\$ 18,518	(210,951)	\$ (12,822)	91,279	\$ 5,696
Residential Firm Lg	2800	01	0012	2,955,141	\$ 427,061	(2,561,546)	\$ (377,791)	393,595	\$ 49,270
Residential Firm Pump	2800	01	0022	1,579,314	\$ 138,917	(1,476,656)	\$ (121,009)	101,658	\$ 17,908
Commercial General	2800	01	0032	134,325	\$ 22,591	(241,087)	\$ (30,523)	(106,162)	\$ (7,932)
Commercial Lg General	2800	21	0011	27,469,377	\$ 3,236,043	(25,946,563)	\$ (3,021,230)	1,522,424	\$ 214,813
Commercial Lg Extra Lg	2800	21	0021	63,972,083	\$ 5,485,162	(60,904,520)	\$ (4,909,585)	3,067,563	\$ 575,577
Commercial Extra Lg	2800	21	0025	1,914,125	\$ 174,826	(3,495,757)	\$ (295,572)	(1,581,632)	\$ (120,746)
Commercial Pump	2800	21	0031	8,896,031	\$ 8,896,031		\$		\$
Industrial General	2800	31	0011	302,230	\$ 34,405	(271,223)	\$ (30,492)	31,007	\$ 3,913
Industrial Lg General	2800	31	0021	5,076,753	\$ 418,569	(5,092,566)	\$ (392,842)	(22,203)	\$ 25,727
Industrial Extra Lg	2800	31	0025	5,153,310	\$ 325,325	(48,677,097)	\$ (2,535,112)	(43,523,787)	\$ (2,309,787)
Industrial Pump	2800	31	0031	402,974	\$ 36,894	(662,988)	\$ (56,103)	(260,014)	\$ (19,409)
WASHINGTON TOTAL				228,457,310	\$ 21,545,725	(247,724,275.00)	\$ (20,988,380)	(19,256,345)	\$ 561,345
IDAHO									
Residential Service	3800	01	0001	59,707,277	\$ 5,801,020	(48,398,149)	\$ (4,884,946)	11,309,128	\$ 1,116,074
Residential Firm Gen	3800	01	0012	1,376,627	\$ 196,238	(1,115,026)	\$ (142,138)	261,601	\$ 26,160
Residential Firm Lg	3800	01	0022	369,393	\$ 27,924	(331,484)	\$ (25,420)	37,869	\$ 2,504
Residential Firm Pump	3800	01	0032	100,743	\$ 12,922	(90,408)	\$ (11,777)	10,335	\$ 1,145
Commercial General	3800	21	0011	16,857,735	\$ 1,690,888	(15,761,041)	\$ (1,586,021)	1,096,694	\$ 104,667
Commercial Lg General	3800	21	0021	28,409,649	\$ 2,066,831	(28,749,385)	\$ (2,082,487)	(339,936)	\$ (15,656)
Commercial Extra Lg	3800	21	0025	1,209,921	\$ 46,476,305	(2,230,052)	\$ (3,880,515)	(1,021,131)	\$ (84,120)
Commercial Pump	3800	21	0031	3,875,406	\$ 117,887		\$		\$
Industrial General	3800	31	0011	235,068	\$ 22,952	(241,087)	\$ (23,512)	(6,019)	\$ (560)
Industrial Lg General	3800	31	0021	3,559,601	\$ 243,717	(4,429,966)	\$ (298,030)	(870,467)	\$ (55,313)
Industrial Extra Lg	3800	31	0025	-	\$		\$		\$
Industrial Pump	3800	31	0031	671,623	\$ 4,465,292	(964,347)	\$ (91,284)	(292,724)	\$ (26,490)
IDAHO TOTAL				112,496,337	\$ 10,217,033	(102,311,157)	\$ (9,158,622)	(10,165,680)	\$ 1,058,411
WASHINGTON & IDAHO TOTAL				340,964,767	\$ 31,766,758	(350,035,432)	\$ (30,046,998)	(29,422,025)	\$ 1,619,756
check				0.0932	\$		\$		\$
				340,964,767	\$ 31,766,758		\$		\$



Revenue By Revenue Class

Electric

Data Source: Financial Reporting
Data Updated Daily

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201711	ED	01	01 RESIDENTIAL	224,279	201,293,362	20,140,545	222,668	2,350,658,264	233,646,592
		21	21 FIRM COMMERCIAL	24,582	174,745,685	17,745,337	24,700	2,020,425,209	201,618,119
		31	31 FIRM- INDUSTRIAL	344	123,219,745	7,421,945	344	870,688,084	55,255,457
		39	39 FIRM-PUMPING-IRRIGATION ONLY	548	873,890	88,268	550	49,863,413	3,915,584
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	362	894,342	390,757	412	10,948,766	4,465,854
		80	80 INTERDEPARTMENT REVENUE	76	847,536	83,182	74	9,218,675	909,807
		83	83 MISC-SERVICE REVENUE SNP	0	0	17,928	0	0	195,978
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,674	0	0	273,202
		ED - Summary		250,191	501,874,558	45,913,638	248,748	5,311,802,411	500,280,593
		Overall - Summary		250,191	501,874,558	45,913,638	248,748	5,311,802,411	500,280,593

Run Date: Dec 6, 2017

For Internal Use Only

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201711

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 12/05/2017 8:29 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 12/05/2017 8:29 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Set.	Jur.	S.L	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		3,336.28	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	3,336.28		WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		191,765.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	191,765.00		WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,772.26		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		1,772.26	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	275,483.00		WA REC Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	275,483.00		WA Rec Deferral Amort
Totals:						472,356.54	472,356.54	

Explanation:

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

Keri Meister
Prepared by Keri Meister
J.A. Meyer
Reviewed by

12-5-17
Date
12/5/17
Date

Approved for Entry
Corporate Accounting use Only

DJ475 - Washington REC Deferral - Account 186323

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

Account	186323 ED WA					186323 RECON			Notes			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	Gl. Wand Balance	Variance	
201512	(2,022,351)				0.52833%	(10,685)		(2,022,351)	(2,033,036.00)	(2,022,351.13)	(0.13)	Semi-Annual Compounding - USE ACCT 186324 AS OF 201601
201601	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,043,721.00)	(2,043,721.13)	(0.13)	
201602	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,054,406.00)	(2,054,406.13)	(0.13)	
201603	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,065,091.00)	(2,065,091.13)	(0.13)	
201604	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,075,776.00)	(2,075,776.13)	(0.13)	
201605	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,086,461.00)	(2,086,461.13)	(0.13)	
201606	(2,066,461)	2,050,047	0	36,414	0.52917%	0		0	-	-	0.00	Semi-Annual Compounding - TRANSFER TO 186324
201607	0	0	0	0	0.52917%	0		0	-	-	0.00	
201608	0	0	0	0	0.52917%	0		0	-	-	0.00	
201609	0	0	0	0	0.52917%	0		0	-	-	0.00	
201610	0	0	0	0	0.52917%	0		0	-	-	0.00	
201611	0	0	0	0	0.52917%	0		0	-	-	0.00	
201612	0	0	0	0	0.52917%	0		0	-	-	0.00	
201701	0	0	0	0	0.52917%	0		0	-	-	0.00	
201702	0	0	0	0	0.52917%	0		0	-	-	0.00	
201703	0	0	0	0	0.52917%	0		0	-	-	0.00	
201704	0	0	0	0	0.52917%	0		0	-	-	0.00	
201705	0	0	0	0	0.52917%	0		0	-	-	0.00	
201706	0	0	0	0	0.52917%	0		0	-	-	0.00	
201707	0	0	(193,944.00)	1,705.73	0.52917%	(504.12)		(192,238.27)	(192,742.39)	(192,742.27)	0.12	UE150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
201708	(192,238.27)		4,178.00		0.52917%	(1,005.21)		(188,060.27)	(189,570.60)	(189,570.60)	0.00	
201709	(188,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)	(365,499.39)	(365,499.39)	0.00	
201710	(362,532.27)		(172,059.00)		0.52917%	(2,373.65)		(534,591.27)	(539,932.04)	(539,932.04)	0.00	
201711	(534,591.27)		(191,765.00)		0.52917%	(3,336.28)		(726,356.27)	(735,033.32)	(539,932.04)	195,101.28	
201712	(726,356.27)							(726,356.27)	(735,033.32)	(539,932.04)		
current month entry			(191,765.00)			(3,336.28)						

Account	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201512	(2,022,351)				0.52833%	(10,685)		(2,022,351)
201601	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)
201602	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)
201603	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)
201604	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)
201605	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)
201606	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)
201607	(2,066,461)	2,050,047	0	36,414	0.52917%	0		0
201608	0	0	0	0	0.52917%	0		0
201609	0	0	0	0	0.52917%	0		0
201610	0	0	0	0	0.52917%	0		0
201611	0	0	0	0	0.52917%	0		0
201612	0	0	0	0	0.52917%	0		0
201701	0	0	0	0	0.52917%	0		0
201702	0	0	0	0	0.52917%	0		0
201703	0	0	0	0	0.52917%	0		0
201704	0	0	0	0	0.52917%	0		0
201705	0	0	0	0	0.52917%	0		0
201706	0	0	0	0	0.52917%	0		0
201707	0	0	(193,944.00)	1,705.73	0.52917%	(504.12)		(192,238.27)
201708	(192,238.27)		4,178.00		0.52917%	(1,005.21)		(188,060.27)
201709	(188,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)
201710	(362,532.27)		(172,059.00)		0.52917%	(2,373.65)		(534,591.27)
201711	(534,591.27)		(191,765.00)		0.52917%	(3,336.28)		(726,356.27)
201712	(726,356.27)							(726,356.27)
current month entry			(191,765.00)			(3,336.28)		

201711 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		3,336.28
431016 ED WA	3,336.28	
186323 ED WA		191,765.00
557322 ED WA	191,765.00	

Misc Def Debit - WA Rec 2
Interest Exp on Rec Def
Misc Def Debit - WA Rec 2
Def Power Supply Exp - RECS

Avista Corp. - Resource Accounting
DJ 475 - Washington REC Deferral
2017 REC Revenue and Expense Deferral Calculation

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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)	(303,312)	-	(271,704)	(268,006)	(295,811)	-	\$ (4,586,327)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,231	2,897	3,518	1,559	3,425	1,360	5,806	6,409	4,068	4,071	1,648	-	\$ 36,992
Total		\$ (974,139)	\$ 2,897	\$ (702,916)	\$ (679,042)	\$ (407,994)	\$ (671,310)	\$ (297,506)	\$ 6,409	\$ (267,636)	\$ (263,935)	\$ (294,163)	\$ -	\$ (4,549,335)

Washington State Share		201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Voluntary REC Revenue	65.19%	(636,496)	-	(460,524)	(443,684)	(268,204)	(438,514)	(197,729)	-	(177,124)	(174,713)	(192,839)	-	\$ (2,989,826)
Voluntary REC Broker Fee Expense	65.19%	1,454	1,889	2,294	1,016	2,233	887	3,785	4,178	2,652	2,654	1,074	-	\$ 24,115
Total Surcharge (+) or Rebate (-)		\$ (635,041)	\$ 1,889	\$ (458,231)	\$ (442,668)	\$ (265,971)	\$ (437,627)	\$ (193,944)	\$ 4,178	\$ (174,472)	\$ (172,059)	\$ (191,765)	\$ -	\$ (2,965,712)

Accounting Entries	186324.ED.WA	thru 201706	186323	201707-201806										
557322.ED.WA	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit

(A)

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

Account	186322 ED WA	186322 RECON	Notes
Month Ending	Balance before Interest	GL Wand Balance	Variance
201512	2,038,919	2,038,919.11	0.11
201601	2,616,440.00	2,616,440.11	0.11
201602	3,122,631.00	3,122,631.11	0.11
201603	3,593,059.00	3,593,059.11	0.11
201604	4,035,676.00	4,035,676.11	0.11
201605	4,475,569.00	4,475,569.11	0.11
201606	4,893,563.00	4,893,563.11	0.11
201607	3,182,518.00	3,182,518.10	0.10
201608	3,362,887.00	3,362,887.10	0.10
201609	3,501,102.00	3,501,101.98	(0.02)
201610	3,658,125.00	3,658,124.98	(0.02)
201611	3,818,925.00	3,818,924.98	(0.02)
201612	4,016,381.00	4,016,380.98	(0.02)
201701	4,251,507.00	4,251,506.98	(0.02)
201702	4,459,913.00	4,459,912.98	(0.02)
201703	4,650,881.00	4,650,880.98	(0.02)
201704	4,826,076.00	4,826,075.98	(0.02)
201705	4,992,456.00	4,992,455.98	(0.02)
201706	5,161,723.00	5,161,723.00	0.00
201707	(559,392.00)	(559,392.00)	0.00
201708	(279,589.46)	(279,589.46)	0.00
201709	(14,329.98)	(14,329.98)	0.00
201710	191,224.85	191,224.85	0.00
201711	468,480.11	191,224.85	(277,255.26)
201712	468,480.11	191,224.85	(277,255.26)

Month Ending	Balance before Interest	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201512	2,038,919	565,256		0.52833%	12,265		2,604,175
201601	2,604,175	491,135		0.52833%	15,056		3,095,310
201602	3,095,310	452,878		0.52833%	17,550		3,548,188
201603	3,548,188	422,754		0.52833%	19,863		3,970,942
201604	3,970,942	417,810		0.52833%	22,083		4,388,752
201605	4,388,752	393,767		0.52833%	24,227		4,782,519
201606	4,782,519	323,100		0.52917%	15,902		3,166,616
201607	3,166,616	163,180		0.52917%	17,189		3,329,796
201608	3,329,796	157,172	(36,414)	0.52917%	17,843	(386)	3,460,554
201609	3,460,554	138,398		0.52917%	18,625		3,608,952
201610	3,608,952	141,434		0.52917%	19,366		3,750,386
201611	3,750,386	177,247		0.52917%	20,209		3,907,633
201612	3,907,633	213,308		0.52917%	21,818		4,229,689
201701	4,229,689	185,533		0.52917%	22,873		4,415,222
201702	4,415,222	167,162		0.52917%	23,806		4,582,384
201703	4,582,384	150,548		0.52917%	24,647		4,732,932
201704	4,732,932	140,962		0.52917%	25,418		4,873,894
201705	4,873,894	143,097.02		0.52917%	26,170		5,016,991
201706	5,016,991	213,155		0.52917%	(3,506)		(555,886)
201707	(555,886)						
201708	281,988.00			0.52917%	(2,195.46)		(273,888.00)
201709	(273,888.00)	266,005.00		0.52917%	(145.52)		(7,883.00)
201710	(7,883.00)	205,054.00		0.52917%	500.83		197,171.00
201711	197,171.00	275,483.00		0.52917%	1,772.26		472,654.00
201712	472,654.00						472,654.00

current month entry 275,483.00 1,772.26

201711 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,772.26	
419600 ED WA		1,772.26
186322 ED WA	275,483.00	
557324 ED WA		275,483.00

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

277,255.26 TTL

