



Avista Corp.

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September 15, 2016

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, August 2016
Docket No. UE-140188, Monthly REC Report, August 2016

Dear Mr. King:

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

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachment A). In August, actual net power costs were greater than authorized costs by \$1,135,860. Year-to-date actual net power costs were less than authorized costs by \$2,146,161. No deferral entry was recorded this month. The ERM deferral at August 2016 is \$12,498 (interest only) in the rebate direction.

Actual power supply expense was higher than the authorized level due primarily to lower hydro generation. Hydro generation was 107 aMW below the authorized level. The average purchased power price was \$33.34/MWh compared to an authorized price of \$30.93/MWh. The average natural gas price was \$2.66/dth compared to an authorized price of \$2.71/dth.

Colstrip and Kettle Falls generation was 10 aMW and 15 aMW above the authorized level respectively. Gas-fired generation was 144 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 10 aMW above the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup work papers (Attachment B). Per Order 05, Docket UE-140188 the

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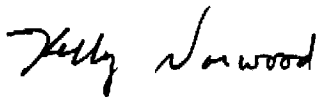
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WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Company defers 100% of the net monthly renewable energy credits (REC) not associated with compliance for the Washington Energy Independence Act. The amount of net revenues for August 2016 is \$249,281.

Interest for the ERM is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated August 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's actual cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The July 2016 report on page 20 contains the information for the July – December calculations.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Annette Brandon at (509) 495-4324.

Sincerely,



Kelly Norwood
Vice President, State and Federal Regulation

AB

Enclosure

C: Public Counsel
Industrial Customers of Northwest Utilities

2016 SEP 16 AM 9:38

STATE OF WASHINGTON
UTILITY BOARD

STATE OF WASHINGTON
UTILITY BOARD

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

MONTH OF AUGUST 2016

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (11,535,183)
201601	\$ (11,535,183)	\$ (32,804)	\$ (11,567,987)
201602	\$ (11,567,987)	\$ 11,567,987	\$ (0)
201603	\$ (0)	\$ (1,159,616)	\$ (1,159,616)
201604	\$ (1,159,616)	\$ (30,851)	\$ (1,190,467)
201605	\$ (1,190,467)	\$ (154,976)	\$ (1,345,443)
201606	\$ (1,345,443)	\$ 639,705	\$ (705,738)
201607	\$ (705,738)	\$ 693,272	\$ (12,466)
201608	\$ (12,466)	\$ (32)	\$ (12,498)
201609		\$ -	
201610		\$ -	
201611		\$ -	
201612		\$ -	

201608

\$ (12,498)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (12,466)	
Deferral		\$ -	481 - ERM
Interest		\$ (32)	481 - ERM
Ending Balance		\$ (12,498)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (11,535,183)	
Deferral Year to Date		\$ -	481 - ERM
Transfer to Account 186290		\$ 11,535,183	481 - ERM
Interest		\$ (12,498)	481 - ERM
Ending Balance		\$ (12,498)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (2,146,161)	\$ (2,146,161)	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (2,146,161)	\$ (2,146,161)	\$ -

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201601	\$ -	\$ -	\$ -
201602	\$ -	\$ (11,600,791)	\$ (11,600,791)
201603	\$ (11,600,791)	\$ (32,804)	\$ (11,633,595)
201604	\$ (11,633,595)	\$ (32,804)	\$ (11,666,399)
201605	\$ (11,666,399)	\$ (32,804)	\$ (11,699,203)
201606	\$ (11,699,203)	\$ (32,804)	\$ (11,732,007)
201607	\$ (11,732,007)	\$ 11,732,007	\$ -
201608	\$ -	\$ -	\$ -
201609		\$ -	
201610		\$ -	
201611		\$ -	
201612		\$ -	
201608			\$ -

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

STATE OF WASHINGTON 232380 DFIT ASSOCIATED WITH ERM DEFERRALS
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DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(12,498.18)
Account 186290.ED.WA balance	\$	-
Account 182350.ED.WA balance	\$	(17,748,373.71)
Total	\$	(17,760,871.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	6,216,305.16
Rounding	\$	0.88
Balance that should be in account	\$	6,216,306.04
 GL Check	 \$	 6,216,306.04
	\$	0.00

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 2,038,919.11
ED.WA	201601	\$ 2,038,919.11	\$ 577,521.00	\$ 2,616,440.11
	201602	\$ 2,616,440.11	\$ 506,191.00	\$ 3,122,631.11
	201603	\$ 3,122,631.11	\$ 470,428.00	\$ 3,593,059.11
	201604	\$ 3,593,059.11	\$ 442,617.00	\$ 4,035,676.11
	201605	\$ 4,035,676.11	\$ 439,893.00	\$ 4,475,569.11
	201606	\$ 4,475,569.11	\$ 417,994.00	\$ 4,893,563.11
	201607	\$ 4,893,563.11	\$ (1,711,045.01)	\$ 3,182,518.10
	201608	\$ 3,182,518.10	\$ 180,369.00	\$ 3,362,887.10
	201609		\$ -	
	201610		\$ -	
	201611		\$ -	
	201612		\$ -	

GL YTD Check

201608

\$ 3,362,887.10

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 3,182,518.10	
Amortization		\$ 163,180.00	475 - WA REC Journal
Interest - 6.340%		\$ 17,189.00	475 - WA REC Journal
	Ending Balance	\$ 3,362,887.10	

STATE OF WASHINGTON
186323 REC DEFERRAL - Prior year (2015)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			\$ (2,022,351.13)
ED WA	201601	\$ (2,022,351.13)	\$ (10,685.00)	\$ (2,033,036.13)
	201602	\$ (2,033,036.13)	\$ (10,685.00)	\$ (2,043,721.13)
	201603	\$ (2,043,721.13)	\$ (10,685.00)	\$ (2,054,406.13)
	201604	\$ (2,054,406.13)	\$ (10,685.00)	\$ (2,065,091.13)
	201605	\$ (2,065,091.13)	\$ (10,685.00)	\$ (2,075,776.13)
	201606	\$ (2,075,776.13)	\$ (10,685.00)	\$ (2,086,461.13)
	201607	\$ (2,086,461.13)	\$ 2,086,461.13	\$ -
	201608	\$ -	\$ -	\$ -
	201609		\$ -	
	201610		\$ -	
	201611		\$ -	
	201612		\$ -	

GL YTD Check	201608		\$	-
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<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance \$	-
Transfer to 186322		476 - WA REC Journal
Interest		475 - WA REC Journal
Ending Balance	\$	-

STATE OF WASHINGTON
186324 REC DEFERRAL (2016)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	Beginning Balance			\$ -
ED WA	201601	\$ -	\$ (194,757.00)	\$ (194,757.00)
	201602	\$ (194,757.00)	\$ (265,349.00)	\$ (460,106.00)
	201603	\$ (460,106.00)	\$ (289,294.00)	\$ (749,400.00)
	201604	\$ (749,400.00)	\$ (385,696.00)	\$ (1,135,096.00)
	201605	\$ (1,135,096.00)	\$ (342,513.00)	\$ (1,477,609.00)
	201606	\$ (1,477,609.00)	\$ (319,974.00)	\$ (1,797,583.00)
	201607	\$ (1,797,583.00)	\$ (341,313.00)	\$ (2,138,896.00)
	201608	\$ (2,138,896.00)	\$ (261,204.00)	\$ (2,400,100.00)
	201609			
	201610			
	201611			
	201612			

GL YTD Check 201608 \$ (2,400,100.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186324		
Beginning Balance	\$ (2,138,896.00)	
Deferral	\$ (249,281.00)	475 - WA REC Journal
Interest	\$ (11,923.00)	475 - WA REC Journal
Ending Balance	\$ (2,400,100.00)	

STATE OF WASHINGTON 283305 DFIT ASSOCIATED WITH REC DEFERRALS
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DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$	3,362,887.10
Account 186323.ED.WA balance	\$	-
Account 186324.ED.WA balance	\$	(2,400,100.00)
Total	\$	962,787.10
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	(336,975.49)
True up to Tax Return	\$	8,082.00
Balance that should be in account	\$	(328,893.49)

GL Check

201608 \$ (328,893.48)

\$ (0.01)

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of August 2016

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201608

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Cheryl Kettner


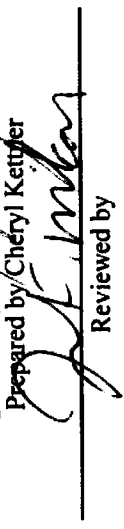
Submitted by: Cheryl Kettner

Approved by:

Last Saved: 09/08/2016 10:35 AM

Approval Requested: 09/08/2016 10:35 AM

Seq	Co.	FERC	Set	JUL	S/L	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		49,824.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	49,824.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2016)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2016)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		32.00	Current Year ERM Interest Accrual (2016)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	32.00		Current Year ERM Interest Expense (2016)
Totals:						49,856.00	49,856.00	


 Prepared by: Cheryl Kettner
 Date: 9/8/2016

 Reviewed by: J. Kettner
 Date: 9/8/2016

Approved for Entry
 Corporate Accounting use Only
 Date

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

Washington I g y Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015	(6,457,271)				(17,515)		(5,860,411)	(5,877,926)	(6,457,271)		
1/31/2016	(5,860,411)		596,960		(18,603)		(5,816,437)	(5,850,555)	(5,877,926)	0.00	
2/29/2016	(5,816,437)		43,974		(16,541)		(5,816,437)	(5,867,096)	(5,850,555)	0.00	
3/31/2016	(5,816,437)		0		(18,541)		(5,816,437)	(5,883,637)	(5,867,096)	0.00	
4/30/2016	(5,816,437)		0		(18,541)		(5,816,437)	(5,900,178)	(5,883,637)	0.00	
5/31/2016	(5,816,437)		0		(18,541)		(5,816,437)	(5,916,719)	(5,900,178)	0.00	
6/30/2016	(5,816,437)		0		(18,541)		(5,816,437)	(5,916,719)	(5,916,719)	0.00	
7/31/2016	(5,916,719)	(11,732,007)	0		(49,824)		(17,648,726)	(17,698,550)	(17,698,550)	0.00	
8/31/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,748,374)	(17,698,550)	49,824.00	
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

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

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Avista Corp. - Resov -counting
Washington Ener. 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

which interest is Balance (m Exp 40 1000) ED WA
which interest is Balance (m Exp 4 1000) ED WA

Jan-June Interest Rate	0.26438%
Jul-Dec Interest Rate	0.26231%

Account 186280

Month Ending	Reg. Balance	Balance Transfer	Deferral - Sur./ (Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2015									(11,535,183)		
1/31/2016	(11,535,183)	11,535,183	0		0	0	0	0	(11,567,987)	(11,567,987.00)	This transfer should have occurred in Jan but was completed on the Feb
2/29/2016	0				0	0	0	0	0	0.00	
3/31/2016	0		(1,157,969)		(1,647)		(1,157,969)	(1,159,616)	(1,159,616)	0.00	
4/30/2016	(1,157,969)		(27,519)		(3,332)		(1,185,488)	(1,190,467)	(1,190,467)	0.00	
5/31/2016	(1,185,488)		(151,399)		(3,597)		(1,336,877)	(1,345,443)	(1,345,443)	0.00	
6/30/2016	(1,336,877)		642,893		(2,886)		(694,284)	(705,739)	(705,739)	0.00	
7/31/2016	(705,739)		694,284		(1,012)		(11,454)	(12,466)	(12,466)	0.00	
8/31/2016	(11,454)		0		(32)		(11,454)	(12,498)	(12,498)	32.00	
9/30/2016											
10/31/2016											
11/30/2016											
12/31/2016											

Entry	Debit	Credit
557280 ED WA		Deferred Power Supply Expense
186280 ED WA		Regulatory Asset ERM Deferred Current Year
431600 ED WA	32.00 /	Interest Expense Energy Deferrals
186280 ED WA		32.00 / Regulatory Asset ERM Deferred Current Year

VMM

Avista Corp. - Reso... Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
	TOTAL	\$97,242,620	\$13,932,523	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$0	\$0	\$0	\$0
1	555 Purchased Power	(\$77,375,352)	(\$10,637,876)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	\$0	\$0	\$0	\$0
2	447 Sale for Resale	\$18,870,457	\$2,300,883	\$2,083,055	\$2,266,480	\$662,548	\$1,809,764	\$2,719,360	\$4,274,445	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$47,866,619	\$9,063,065	\$6,579,384	\$3,000,674	\$3,869,806	\$3,886,295	\$7,216,368	\$8,760,031	\$0	\$0	\$0	\$0
4	547 CT Fuel	(\$11,064,067)	(\$1,328,449)	(\$1,116,884)	(\$1,302,590)	(\$1,407,973)	(\$1,571,973)	(\$1,590,124)	(\$1,586,380)	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	\$11,430,152	\$1,376,369	\$1,599,865	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$256,008	\$36,649	\$23,939	\$41,688	\$35,727	\$35,727	\$41,688	\$36,375	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$87,226,437	\$12,525,496	\$10,591,247	\$7,563,964	\$4,744,525	\$6,867,632	\$13,163,924	\$16,176,210	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$87,226,437	\$12,525,496	\$10,591,247	\$7,563,964	\$4,744,525	\$6,867,632	\$13,163,924	\$16,176,210	\$0	\$0	\$0	\$0
	Total through August	\$79,317,728	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$9,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,483,230
9	555 Purchased Power	(\$60,096,742)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$8,347,826)	(\$8,326,700)	(\$7,766,255)	(\$8,454,044)	(\$6,349,594)	(\$6,461,987)	(\$7,592,420)	(\$7,533,482)
10	447 Sale for Resale	\$18,386,905	\$2,666,114	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,560	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
11	501 Thermal Fuel	\$46,677,487	\$9,014,456	\$7,698,692	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,786,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
12	547 CT Fuel	(\$10,813,462)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,566,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,198,571)
13	456 Transmission Revenue	\$11,475,712	\$1,485,367	\$1,557,827	\$1,347,288	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
14	565 Transmission Expense	\$470,376	\$67,876	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
15	557 Broker Fees	(\$1,482,744)	(\$130,554)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
16	Settlement Adjustment	\$83,935,260	\$15,682,667	\$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	\$16,619,366
17	Authorized Net Expense	\$3,291,177	(\$3,157,071)	(\$2,767,429)	(\$505,916)	\$673,209	\$2,874,625	\$5,421,120	\$3,271,971	\$0	\$0	\$0	\$0
18	Actual - Authorized Net Expense	(\$8,735,420)	(\$1,670,162)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$5,444,243)	(\$4,089,494)	(\$3,253,046)	(\$1,011,202)	(\$630,939)	\$1,747,696	\$3,140,448	\$1,935,698	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	64.86%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
21	Washington Allocation	(\$3,529,105)	(\$2,124,691)	(\$2,105,046)	(\$654,349)	(\$408,281)	\$1,130,934	\$2,032,184	\$1,252,590	\$0	\$0	\$0	\$0
22	Washington Share	\$458,971	\$5,438	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$923,973	\$77,754	\$440,594	\$435,724	\$206,430	(\$274,144)	(\$388,493)	(\$116,730)	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment												
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,146,161)	(\$1,576,416)	(\$1,659,014)	(\$38,693)	(\$201,861)	\$866,790	\$1,643,691	\$1,135,860	\$0	\$0	\$0	\$0
27	Cumulative Balance	(\$2,308,529)	(\$3,884,944)	(\$5,543,958)	(\$5,580,651)	(\$5,782,502)	(\$4,925,712)	(\$3,282,021)	(\$2,146,161)	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$1,157,969)	(\$1,185,488)	(\$1,336,877)	(\$694,284)	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	\$0	(\$1,157,969)	(\$27,519)	(\$151,388)	\$642,593	\$694,284	\$0	\$0	\$0	\$0	\$0
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$1,157,969	\$27,519	(\$151,388)	(\$642,593)	(\$694,284)	\$0	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	(\$2,308,529)	(\$3,884,944)	(\$4,385,989)	(\$4,395,163)	(\$4,445,825)	(\$4,231,428)	(\$3,282,021)	(\$2,146,161)	\$0	\$0	\$0	\$0

Corp. - Resource Accounting
WASHINGTON DEFERRED POWER

CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Deal Number	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
555 PURCHASED POWER												
1	100086	\$3,724,065	\$3,534,857	\$4,742,755	\$4,181,604	\$3,391,033	\$4,429,384	\$5,035,985	\$5,592,089	\$0	\$0	\$0
2	107240	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$1,034,397	\$0
3	100131	\$7,941	\$52,580	\$130,766	\$150,689	\$173,528	\$127,917	\$87,298	\$62,566	\$0	\$0	\$0
4	100085	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$0
5	BPA 573	\$9,152,502	\$3,182,981	\$2,876,135	\$1,571,428	\$1,521,948	\$0	\$595,466	\$595,466	\$595,466	\$0	\$0
6	100137	\$5,122	\$505	\$1,152	\$670	\$558	\$0	\$0	\$525	\$645	\$0	\$0
7	185895	\$1,001,080	\$148,489	\$179,736	\$144,771	\$134,880	\$118,779	\$115,707	\$88,096	\$70,622	\$0	\$0
8	186298	\$1,167,907	\$154,074	\$143,960	\$120,136	\$97,983	\$131,037	\$130,972	\$198,444	\$191,301	\$0	\$0
9	223063	\$290,963	\$433,302	\$428,478	\$337,508	\$352,975	\$112,449	\$8,903	\$0	\$0	\$0	\$0
10	Place Holder	\$3,530,556	\$179,092	\$475,957	\$440,063	\$458,837	\$457,393	\$333,511	\$596,389	\$589,314	\$0	\$0
11	100074, 100075, 100076	\$16,843,423	\$2,291,398	\$2,222,770	\$2,144,775	\$2,041,651	\$2,081,678	\$1,923,752	\$1,947,743	\$2,189,656	\$0	\$0
12	Palouse Wind	\$12,860,983	\$2,014,951	\$1,894,190	\$2,352,918	\$1,216,297	\$1,715,067	\$1,419,523	\$1,241,871	\$1,006,166	\$0	\$0
13	WPM Ancillary Services	\$1,077,865	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$137,362	\$134,983	\$0	\$0
14	Non-Mon. Accruals	(\$47,645)	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$81,081	\$28,390	(\$16,956)	(\$95,959)	\$0	\$0
15	Total 555 Purchased Power	\$97,242,620	\$13,993,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99												
555 PURCHASED POWER												
555000	80,954,042	\$12,165,313	\$11,172,330	\$10,466,744	\$8,821,585	\$7,910,479	\$8,403,820	\$10,371,706	\$11,642,065	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$11,628,527	\$1,073,575	\$1,927,903	\$3,114,788	\$2,844,465	\$2,083,875	\$1,061,674	(\$7,851)	(\$469,902)	\$0	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	(\$47,645)	\$57,015	\$23,812	(\$53,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$2,639,300	\$193,750	\$185,160	\$108,291	\$93,953	\$210,343	\$810,900	\$624,048	\$312,855	\$0	\$0
555710	Intercompany Ancillary	\$1,077,865	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$137,362	\$134,983	\$0	\$0
555720	WNP3 Mid Point Bonneville Power Admin Deal #573 Ent	\$990,531	344,479,500	311,270,000	170,068,000	164,713,000	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	\$77,375,352	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	\$0	\$0
(699,187,821) (\$9,145,032) (\$9,432,598) (\$9,964,540) (\$8,673,892) (\$9,040,411) (\$8,385,283) (\$6,969,973) (\$7,576,092)												
from Nichols billing worksheet - POWE												
\$572,502 \$96,485 \$51,605 \$36,444 \$28,689 \$40,502 \$123,217 \$141,456												
230178-180 Capacity only - RF (Regul												
\$98,410 \$11,801 \$11,143 \$12,810 \$12,326 \$12,683 \$12,256 \$12,715												
223173-177 Capacity and Reserveex												
\$389,738 \$53,367 \$52,121 \$55,282 \$47,873 \$50,386 \$42,377 \$45,879 \$42,453												
(\$9,248,181) (\$1,297,630) (\$1,320,149) (\$1,368,961) (\$1,232,046) (\$1,250,287) (\$953,961) (\$963,544) (\$861,583)												
447000	\$42,482,226	(\$6,496,636)	(\$5,424,454)	\$4,367,257	(\$3,765,345)	(\$4,588,663)	(\$5,381,226)	(\$5,685,309)	(\$6,783,386)	\$0	\$0	\$0
447100	\$21,911,709	(\$2,146,443)	(\$3,541,393)	(\$5,250,573)	(\$4,598,265)	(\$4,021,805)	(\$1,868,310)	(\$334,206)	(\$150,714)	\$0	\$0	\$0
447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$2,645,371)	(\$190,800)	(\$208,880)	(\$116,095)	(\$99,178)	(\$212,628)	(\$876,031)	(\$631,324)	(\$310,435)	\$0	\$0	\$0
447710	(\$1,077,865)	(\$159,500)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	\$0	\$0	\$0
447720	Intercompany Transmission	(\$9,248,181)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,961)	(\$963,544)	(\$861,583)	\$0	\$0	\$0
23	Total 501 Fuel Expense	\$16,870,457	\$2,753,922	\$2,300,883	\$2,083,055	\$2,296,480	\$1,809,784	\$2,719,360	\$4,274,445	\$0	\$0	\$0
24	Kettle Falls Wood-501110	\$4,082,042	\$605,629	\$648,276	\$532,607	\$564,829	\$393,317	\$605,641	\$608,240	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$13,345	\$6,552	(\$1,238)	\$1,537	\$1,740	(\$95)	\$214	\$1,857	\$0	\$0	\$0
26	Colstrip Coal-501140	\$14,621,873	\$2,120,032	\$1,637,450	\$1,538,966	\$1,698,966	\$520,491	\$1,386,491	\$2,089,876	\$3,629,607	\$0	\$0
27	Colstrip Oil-501160	\$153,197	\$21,709	\$16,395	\$9,945	\$945	\$30,051	\$23,629	\$34,741	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$16,870,457	\$2,753,922	\$2,300,883	\$2,083,055	\$2,296,480	\$1,809,784	\$2,719,360	\$4,274,445	\$0	\$0	\$0
501 FUEL-DOLLARS												
29	Kettle Falls	356,641	52,760	52,312	47,910	49,319	8,740	44,127	50,829	50,644	\$0	\$0
30	Colstrip	581,641	98,075	81,222	70,154	66,206	29,832	45,977	93,974	96,201	\$0	\$0
501 FUEL-COST PER TON												
31	Kettle Falls	wood	\$11.48	\$12.39	\$11.12	\$11.45	\$14.13	\$8.91	\$11.92	\$12.01	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

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

Line No.	Deal Number	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
32	Coalstrip	\$21.62	\$20.16	\$21.94	\$25.66	\$17.45	\$30.16	\$22.24	\$37.73		
547 FUEL											
33	NE CT Gas/Oil-547213	\$14,603	\$6,936	(\$217)	\$1,249	\$1,728	\$1,816	\$2,084	\$958	\$0	\$0
34	Boulder Park-547216	\$418,977	\$4,942	\$7,792	\$33,927	\$75,378	\$19,204	\$58,175	\$175,625	\$0	\$0
35	Kettle Falls CT-547211	\$114,487	(\$1,229)	\$6,888	\$1,778	\$4,494	\$15,459	\$21,979	\$51,819	\$0	\$0
36	Coyote Springs2-547610	\$26,051,649	\$3,662,342	\$2,926,444	\$1,221,907	\$1,253,656	\$3,342,564	\$4,889,246	\$4,205,317	\$0	\$0
37	Lancaster-547312	\$20,092,952	\$2,889,442	\$2,552,994	\$1,727,538	\$2,377,237	\$412,106	\$1,957,978	\$3,801,985	\$0	\$0
38	Rathrum CT-547310	\$1,173,951	\$16,951	\$7,095	\$14,275	\$147,313	\$95,146	\$286,906	\$524,327	\$0	\$0
39	Total 547 Fuel Expense	\$9,063,065	\$6,579,384	\$5,500,996	\$3,000,674	\$3,859,806	\$3,886,295	\$7,216,368	\$8,760,031	\$0	\$0
40 TOTAL NET EXPENSE		\$86,604,344	\$15,519,611	\$10,287,609	\$7,425,455	\$4,734,749	\$7,021,295	\$13,292,292	\$16,317,467	\$0	\$0
456 TRANSMISSION REVENUE											
41	456100 ED AN	(\$6,549,232)	(\$617,128)	(\$665,591)	(\$673,083)	(\$737,296)	(\$982,412)	(\$1,028,415)	(\$1,033,112)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$2,128,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$277,108)	\$0	(\$10,016)	(\$93,901)	(\$133,737)	(\$30,862)	(\$6,427)	(\$2,365)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,077,865)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$40,160)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$66,576)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$925,126)	(\$77,412)	(\$77,412)	(\$134,048)	(\$143,108)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0

B on A. Low Voltage - in Auth revenues

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

Line No.	Deal Number	TOTAL	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
51		Total 486 Transmission Revenue	(\$11,064,067)	(\$1,328,449)	(\$1,116,884)	(\$1,159,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,568,360)	\$0
565 TRANSMISSION EXPENSE												
52		565000 ED AN	\$1,374,339	\$1,597,835	\$1,436,109	\$1,403,297	\$1,373,285	\$1,369,905	\$1,433,915	\$1,425,227	\$0	\$0
53	Lancaster	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		565710 ED AN	\$16,240	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0
55		Total 565 Transmission Expense	\$11,430,152	\$1,599,865	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$0	\$0
557 Broker & Related Fees												
56		557170 ED AN	\$251,011	\$36,274	\$23,564	\$35,387	\$41,688	\$36,375	\$22,909	\$19,271	\$0	\$0
57		557172 ED AN	\$1,500	\$375	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0
58	CAISO	557165 ED AN	\$3,497	\$0	\$0	\$0	\$0	\$0	\$2,902	\$595	\$0	\$0
59		Total 557 ED AN Broker & Related Fees	\$256,008	\$36,649	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$0	\$0
RESOURCE OPTIMIZATION												
60		Econ Dispatch-557010	\$35,491,398	\$3,401,868	\$4,730,932	\$5,396,722	\$5,932,343	\$4,909,733	\$4,744,644	\$2,820,623	\$0	\$0
61		Econ Dispatch-557150	(\$20,781,170)	(\$1,532,123)	(\$2,088,815)	(\$879,906)	(\$1,685,047)	(\$747,310)	(\$5,740,010)	(\$3,707,216)	\$0	\$0
62		Gas Bookouts-557700	\$579,956	\$200,335	\$180,037	\$0	\$0	\$38,456	\$0	\$15,098	\$0	\$0
63		Gas Bookouts-557711	(\$200,335)	(\$146,030)	(\$180,037)	\$0	\$0	(\$38,456)	\$0	(\$15,098)	\$0	\$0
64		Intraco Thermal Gas-557730	\$27,022,804	\$2,751,487	\$2,366,339	\$2,073,340	\$1,468,332	\$1,559,224	\$5,162,595	\$6,996,264	\$0	\$0
65		Fuel Dispatch-In-456010	(\$22,677,475)	(\$1,894,955)	(\$2,842,316)	(\$3,730,666)	(\$3,937,353)	(\$2,834,192)	(\$3,496,459)	(\$1,983,033)	\$0	\$0
66		Fuel Dispatch-456015	(\$3,407,861)	(\$12,189)	(\$627,696)	(\$947,007)	(\$1,026,064)	(\$384,956)	(\$87,105)	(\$249,511)	\$0	\$0
67		Intraco Thermal Gas-456730	(\$24,363,714)	(\$1,668,568)	(\$2,024,110)	(\$2,417,801)	(\$1,956,999)	(\$3,629,487)	(\$2,864,415)	(\$5,213,487)	\$0	\$0
68		Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69		Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		Resource Optimization Subtotal	(\$8,736,038)	(\$1,670,435)	(\$485,666)	(\$505,318)	(\$1,204,188)	(\$1,126,988)	(\$2,280,750)	(\$1,336,360)	\$0	\$0
71		Misc. Power Exp. Actual-557160 ED AN	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72		Misc. Power Exp. Subtotal	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73		Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74		Wind REC Exp. Actual 557395	\$345	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$0	\$0
75		Wind REC Subtotal	\$345	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$0	\$0
76		WA EIA937 Requirement (EWEB) - Expense	\$437,219	\$260,725	\$0	\$176,494	\$0	\$0	\$0	\$0	\$0	\$0
77		WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78		WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$21,752	\$5,438	\$5,438	\$5,438	\$0	\$0	\$0	\$0	\$0	\$0
79		EWEB REC WA EIA 937 Compliance	\$458,971	\$266,163	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0
80		Net Resource Optimization	(\$8,735,420)	(\$1,670,162)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	\$0	\$0
81		Adjusted Actual Net Expense	\$78,949,988	\$14,199,450	\$10,111,068	\$7,240,600	\$3,540,377	\$5,730,703	\$10,883,252	\$14,839,937	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
555 PURCHASED POWER				
1	Short-Term Purchases			
2	Chelan County PUD (Rocky Reach Slice)	\$34,631,762	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$8,275,176	\$0	\$0
4	Douglas County PUD (Wells)	\$793,295	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,222,288	\$0	\$0
6	Bonneville Power Admin. (WNP-3)'	\$4,763,728	\$0	\$0
7	Inland Power & Light - Deer Lake	\$9,152,502	\$0	\$0
8	Small Power	\$5,122	\$0	\$0
9	Stimson Lumber	\$1,001,080	\$0	\$0
10	City of Spokane-Upriver	\$1,167,907	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,964,578	\$0	\$0
12	Place Holder	\$3,530,556	\$0	\$0
13	Raindrum Power, LLC (Lancaster PPA)	\$16,843,423	\$0	\$0
14	Palouse Wind	\$12,860,983	\$0	\$0
15	WPM Ancillary Services	\$1,077,865	\$0	\$0
16	Non-Mon. Accruals	(\$47,645)	\$0	\$0
17	Total 555 Purchased Power	\$97,242,620	\$0	\$0

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

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
555 PURCHASED POWER				
	555000	\$80,954,042	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$11,628,527	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Clearwater	\$0	\$0	\$0
	555550 NonMonetary	(\$47,645)	\$0	\$0
	555700 Bookouts	\$2,639,300	\$0	\$0
	555710 Intercompany Ancillary	\$1,077,865	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Enr1	\$990,531	\$0	\$0
		\$97,242,620	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales	(\$69,187,821)	\$0	\$0
19	Nichols Pumping Index Sale	\$572,502	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$98,410	\$0	\$0
21	Pend Oreille DES	\$389,738	\$0	\$0
22	Merchant Ancillary Services	(\$9,248,181)	\$0	\$0
23	Total 447 Sales for Resale	(\$77,375,352)	\$0	\$0

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
447 SALES FOR RESALE				
	447000	(\$42,492,226)	\$0	\$0
	447100	(\$21,911,709)	\$0	\$0
	447313	\$0	\$0	\$0
	447700	(\$2,645,371)	\$0	\$0
	447710	(\$1,077,865)	\$0	\$0
	447720 Intercompany Transmission	(\$9,248,181)	\$0	\$0
		(\$77,375,352)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$4,082,042	\$0	\$0
25	Kettle Falls Gas-501120	\$13,345	\$0	\$0
26	Colstrip Coal-501140	\$14,621,873	\$0	\$0
27	Colstrip Oil-501160	\$153,197	\$0	\$0
28	Total 501 Fuel Expense	\$18,870,457	\$0	\$0

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
501 FUEL-TONS				
29	Kettle Falls	356,641	-	-
30	Colstrip	581,641	-	-
	H:\Generation\KFGS Hog Fuel\... \YYYY			
	H:\Generation\Colstrip\Colstrip Fuel			
501 FUEL-COST PER TON				
31	Kettle Falls	wood		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL		
		Nov-16	Dec-16	coal
32	Colstrip			
547 FUEL				
33	NE CT Gas/Oil-547213	\$14,603	\$0	\$0
34	Boulder Park-547216	\$418,977	\$0	\$0
35	Kettle Falls CT-547211	\$114,487	\$0	\$0
36	Coyote Springs2-547610	\$26,051,649	\$0	\$0
37	Lancaster-547312	\$20,092,952	\$0	\$0
38	Retiridrum CT-547310	\$1,173,951	\$0	\$0
39	Total 547 Fuel Expense	\$47,866,619	\$0	\$0
40 TOTAL NET EXPENSE				
		\$86,604,344	\$0	\$0
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$6,549,232)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$2,128,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$277,108)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,077,865)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$40,160)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$66,576)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$925,126)	\$0	\$0
		B on A Low Voltage - in Auth revenues		

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
51	Total 456 Transmission Revenue	(\$11,064,067)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$11,413,912	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$16,240	\$0	\$0
55	Total 565 Transmission Expense	\$11,430,152	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$251,011	\$0	\$0
57	557172 ED AN	\$1,500	\$0	\$0
58	557165 ED AN	\$3,497	\$0	\$0
59	Total 557 ED AN Broker & Related Fees	\$256,008	\$0	\$0
RESOURCE OPTIMIZATION				
60	Econ Dispatch-557010	\$35,491,398	\$0	\$0
61	Econ Dispatch-557150	(\$20,781,170)	\$0	\$0
62	Gas Bookouts-557700	\$579,956	\$0	\$0
63	Gas Bookouts-557711	(\$579,956)	\$0	\$0
64	Intraco Thermal Gas-557730	\$27,022,804	\$0	\$0
65	Fuel DispatchFin -456010	(\$22,677,475)	\$0	\$0
66	Fuel DispatchFin -456015	(\$3,407,881)	\$0	\$0
67	Intraco Thermal Gas-456730	(\$24,383,714)	\$0	\$0
68	Fuel Bookouts-456711	\$0	\$0	\$0
69	Fuel Bookouts-456720	\$0	\$0	\$0
70	Resource Optimization Subtotal	(\$8,736,038)	\$0	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$273	\$0	\$0
72	Misc. Power Exp. Subtotal	\$273	\$0	\$0
73	Wind REC Exp Authorized	\$0	\$0	\$0
74	Wind REC Exp Actual 557395	\$345	\$0	\$0
75	Wind REC Subtotal	\$345	\$0	\$0
76	WA EIA937 Requirement (EWEB) - Expense	\$437,219	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
78	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$21,752	\$0	\$0
79	EWEB REC WA EIA 937 Compliance	\$458,971	\$0	\$0
80	Net Resource Optimization	(\$8,735,420)		
81	Adjusted Actual Net Expense	\$78,948,988		

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2016

Retail Sales - MWh	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD
Total Billed Sales	568,164	493,703	455,358	424,541	419,370	393,720	490,276	472,849	-	-	-	-	3,717,981
Deduct Prior Month Unbilled	(246,831)	(226,595)	(196,875)	(205,495)	(184,275)	(190,230)	(237,646)	(223,202)	-	-	-	-	(1,711,149)
Add Current Month Unbilled	226,595	196,875	205,495	184,275	190,230	237,646	223,202	227,074	-	-	-	-	1,691,392
Total Retail Sales	547,928	463,983	463,978	403,321	425,325	441,136	475,832	476,721	-	-	-	-	3,698,224
Test Year Retail Sales	552,475	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	3,756,808
Difference from Test Year	(4,547)	(34,664)	(28,135)	(27,824)	(13,182)	17,506	24,808	7,454	\$0	\$0	\$0	\$0	(58,584)
Production Rate - \$/MWh	\$17.10	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	(\$77,754)	(\$542,838)	(\$440,594)	(\$435,724)	(\$206,430)	\$274,144	\$388,493	\$116,730	\$0	\$0	\$0	\$0	(\$923,973)

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201608 , State Code : WA

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Accounting Period:201608	State Code:WA
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Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	208,991	176,503,515	16,129,507	208,872	1,524,583,515	138,510,907
0002 - RESIDENTIAL DISCOUNT	521	418,243	24,784	437	3,449,134	202,092
0011 - GENERAL SERVICE	22,315	47,880,694	5,736,906	22,231	371,660,249	44,434,437
0012 - RESID&FARM-GEN SERV	9,028	3,884,948	606,867	8,986	37,290,085	5,525,401
0021 - LARGE GENERAL SERV	1,840	117,004,743	10,924,425	1,859	906,472,937	83,813,185
0022 - RESID&FRM-LGE GEN SE	47	2,512,500	231,124	49	21,298,119	1,937,223
0025 - EXTRA LGE GEN SERV	21	98,320,357	5,946,349	21	745,478,917	44,694,849
0030 - PUMPING SERV-SPECIAL	29	3,786,800	268,890	31	15,541,100	1,095,181
0031 - PUMPING SERVICE	1,242	18,943,118	1,526,343	1,208	71,050,939	5,960,599
0032 - PUMPING SVC RES&FRM	1,193	1,643,487	160,227	1,190	5,606,451	653,330
0041 - CO OWNED ST LIGHTS	11	7,151	1,678	11	62,305	14,528
0042 - CO OWND ST LTS SO VA	329	1,046,200	389,235	325	8,309,830	3,137,747
0044 - CST OWND ST LT SO VA	13	27,040	3,604	13	211,063	27,888
0045 - CUST OWND ST LT ENGY	9	57,823	4,431	9	443,339	34,831
0046 - CUST OWND ST LT S V	52	102,733	10,764	52	809,985	83,248
0047 - AREA LIGHT-COM&INDUS	0	463,819	114,534	0	3,719,715	906,712
0048 - AREA LGHT-FARM&RESID	0	245,683	66,794	0	1,992,912	530,969
0058 - TAX ADJUSTMENT	0	0	1,527,216	0	0	11,962,981
0058A - TAX ADJUSTMENT TRIBAL	0	0	-4,932	0	0	-49,175
0095 - WIND POWER	0	0	21,444	0	0	125,878
0099 - MISC ELECT REVENUE	0	0	48,294	0	0	381,873
025B - PVD	0	0	-84,775	0	0	-676,892
Total WA	245,641	472,848,853	43,653,709	245,294	3,717,980,594	343,307,790
Total WA	245,641	472,848,853	43,653,709	245,294	3,717,980,594	343,307,790

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ELECTRIC UNBILLED KWH AND REVENUE									
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Revenue KWH	Prior Month Revenue REVENUE	Net Change KWH	Net Change REVENUE
WASHINGTON									
Residential Service	2800	0001		118,639,700	\$ 10,965,688	(105,999,608)	\$ (9,488,478)	4,640,092	\$ 570,208
Residential Fixed Income Sunk	2800	0002		271,053	\$ 18,133	(265,165)	\$ (18,441)	5,928	\$ 682
Residential Farm Gen	2800	012		2,439,634	\$ 346,328	(2,396,483)	\$ (349,495)	53,351	\$ 7,835
Residential Farm Lg	2800	022		1,892,679	\$ 130,901	(1,890,966)	\$ (129,797)	1,862	\$ 1,194
Residential Farm Pump	2800	032		711,618	\$ 67,078	(682,912)	\$ (64,496)	48,706	\$ 2,673
Commercial General	2800	011		29,894,848	\$ 3,407,482	(28,936,163)	\$ (3,329,686)	748,545	\$ 77,817
Commercial Lg General	2800	021		67,692,077	\$ 6,431,387	(69,870,348)	\$ (8,664,966)	(2,468,271)	\$ (134,572)
Commercial Extra Lg	2800	025		-	\$ -	-	\$ -	-	\$ -
Commercial Pump	2800	031		6,811,294	\$ 646,257	(6,264,617)	\$ (814,224)	546,887	\$ 31,033
Industrial General	2800	011		271,083	\$ 30,360	(299,319)	\$ (33,321)	(27,217)	\$ (3,021)
Industrial Lg General	2800	021		6,623,613	\$ 428,028	(6,701,042)	\$ (438,366)	(177,529)	\$ (8,281)
Industrial Extra Lg	2800	025		-	\$ -	-	\$ -	-	\$ -
Industrial Pump	2800	031		1,828,688	\$ 129,963	(1,126,966)	\$ (92,616)	499,806	\$ 37,387
WASHINGTON TOTAL				227,074,096.00	\$ 20,800,490	(223,202,428.00)	\$ (20,026,436)	3,871,590	\$ 582,965
IDAHO									
Residential Service	3800	001		63,606,818	\$ 4,908,871	(60,712,786)	\$ (4,889,828)	2,794,160	\$ 268,145
Residential Farm Gen	3800	012		1,894,371	\$ 132,831	(1,027,513)	\$ (127,889)	56,858	\$ 5,242
Residential Farm Lg	3800	022		372,782	\$ 27,412	(364,802)	\$ (28,806)	8,150	\$ 806
Residential Farm Pump	3800	032		293,320	\$ 29,628	(198,874)	\$ (20,341)	4,446	\$ 187
Commercial General	3800	011		17,989,890	\$ 1,721,840	(17,235,769)	\$ (1,869,436)	724,181	\$ 52,204
Commercial Lg General	3800	021		30,494,040	\$ 2,129,762	(31,090,867)	\$ (2,186,343)	(626,527)	\$ (36,591)
Commercial Extra Lg	3800	025		1,496,790	\$ 87,787	-	\$ -	1,496,790	\$ 87,757
Commercial Pump	3800	031		3,677,040	\$ 238,627	(2,668,366)	\$ (231,801)	91,684	\$ 4,726
Industrial General	3800	011		271,083	\$ 28,396	(232,919)	\$ (22,037)	39,074	\$ 3,359
Industrial Lg General	3800	021		3,964,730	\$ 262,860	(3,846,877)	\$ (238,891)	418,153	\$ 26,659
Industrial Extra Lg	3800	025		-	\$ -	-	\$ -	-	\$ -
Industrial Pump	3800	031		1,287,880	\$ 113,342	(1,298,633)	\$ (112,482)	28,157	\$ 850
IDAHO TOTAL				113,287,544.00	\$ 9,724,916	(109,253,668.00)	\$ (9,311,672)	5,034,036	\$ 413,344
WASHINGTON & IDAHO TOTAL				340,361,650	\$ 30,333,316	(331,465,934)	\$ 0,0885	8,905,616	\$ 996,309
check				340,361,650	\$ 30,333,316				

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of August 2016

REC Revenues Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201608

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ


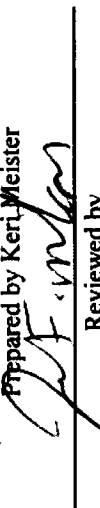
Currency: USD

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Last Saved: 09/08/2016 1:21 PM

Approval Requested: 09/08/2016 1:21 PM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	249,281.00		2016 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3		249,281.00	2016 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	11,923.00		2016 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3		11,923.00	2016 WA REC Interest Liability Accrual
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	163,180.00		2012-2014 WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1		163,180.00	2012-2014 WA REC Deferral Amortization
70	001	419600 - INTEREST ON ENERGY DEFERRALS	17,189.00		2012-2014 WA REC Deferral Interest Exp Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1		17,189.00	2012-2014 WA REC Deferral Interest Liability
Totals:			441,573.00	441,573.00	Accrual


 Prepared by Keri Meister

 Reviewed by
 Date 9/8/16
 Date 9/8/16

Approved for Entry
 Corporate Accounting use Only
 Date

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

**Avista Corp. - Resource Accounting
 DJ475 - Washington REC (Current 2016 Deferral)**

i. **It will be accrued monthly and compounded semi-annually.**
 ii. **It is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate**

	201601-201606:	201607-201706:
Per rate order, REC rate is after tax cost of capital	6.340%	6.350%
The monthly rate is:	0.0052833	0.0052917
Tax rate	35.00%	

Account 186324-ED-WA

Beginning Balance including Interest		0	
January	REC Deferral	(194,244)	
January	Interest		(513)
1/31/2016	Balance before interest	(194,244)	
February	REC Deferral	(263,626)	
February	Interest		(1,723)
2/29/2016	Balance before interest	(457,870)	
March	REC Deferral	(286,119)	
March	Interest		(3,175)
3/31/2016	Balance before interest	(743,989)	
April	REC Deferral	(380,759)	
April	Interest		(4,937)
4/30/2016	Balance before interest	(1,124,748)	
May	REC Deferral	(335,684)	
May	Interest		(6,829)
5/31/2016	Balance before interest	(1,460,432)	
June	REC Deferral	(311,435)	
June	Interest		(8,539)
6/30/2016	Balance before interest	(1,771,867)	
	Balance including Jan-Jun interest	(1,797,583)	<i>Semi-Annual Compounding</i>
July	REC Deferral	(330,925)	
July	Interest		(10,388) <i>Updated interest rate per rate order</i>
7/31/2016	Balance before interest	(2,128,508)	
August	REC Deferral	(249,281) <i>A)</i>	
August	Interest		(11,923) <i>w</i>
8/31/2016	Balance before interest	(2,377,789)	

GL Balance	(2,128,508)	(10,388)
Update REC balance to include Interest		(2,138,896)

186324-ED-WA GL Wand (2,138,896.00)

Difference -

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
June Revenue			
186322		\$311,435	
557322	\$311,435		
June Expense			
186322	\$0		
557322		\$0	
June Total			
186322	\$0	\$311,435	\$311,435 Credit
557322	\$311,435	\$0	-\$311,435 Debit
<hr/>			
July Revenue			
186322		\$330,925	
557322	\$330,925		
July Expense			
186322	\$0		
557322		\$0	
July Total			
186322	\$0	\$330,925	\$330,925 Credit
557322	\$330,925	\$0	-\$330,925 Debit
<hr/>			
✓ August Revenue			
186322		\$256,108 (1)	
557322	\$256,108		
August Expense			
186322	\$6,827 (2)		
557322		\$6,827	
August Total			
186322	\$6,827	\$256,108	\$249,281 Credit (A) ✓
557322	\$256,108	\$6,827	-\$249,281 Debit

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

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Actual	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Source													
456016-ED-AN	(301,068)	(405,644)	(440,748)	(585,665)	(514,932)	(477,735)	(507,631)	(392,864)	-	-	-	-	\$ (3,626,287)
From Nucleus													
Total	\$ (301,068)	\$ (405,644)	\$ (440,748)	\$ (585,665)	\$ (514,932)	\$ (477,735)	\$ (507,631)	\$ (392,864)	\$ -	\$ -	\$ -	\$ -	\$ (3,626,287)
Authorized - System													
Non WA EIA - Voluntary REC Revenue													\$ -
WA EIA937 Requirement (EWEB) - PGE Rev													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
Total Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference													
Non WA EIA - Voluntary REC Revenue	(301,068)	(405,644)	(440,748)	(585,665)	(514,932)	(477,735)	(507,631)	(392,864)	-	-	-	-	\$ (3,626,287)
WA EIA937 Requirement (EWEB) - PGE Revenue													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
Total (*) = Surcharge	\$ (301,068)	\$ (405,644)	\$ (440,748)	\$ (585,665)	\$ (514,932)	\$ (477,735)	\$ (507,631)	\$ (392,864)	\$ -	\$ -	\$ -	\$ -	\$ (3,626,287)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(196,266)	(264,439)	(287,324)	(381,795)	(335,694)	(311,435)	(330,925)	(256,108)	-	-	-	-	\$ (2,363,976)
WA EIA937 Requirement (EWEB) - PGE Rev (100%)													\$ -
SMUD (65.19%)													\$ -
Total - 100% Surcharge (+) or Rebate (-)	\$ (196,266)	\$ (264,439)	\$ (287,324)	\$ (381,795)	\$ (335,694)	\$ (311,435)	\$ (330,925)	\$ (256,108)	\$ -	\$ -	\$ -	\$ -	\$ (2,363,976)
Accounting Entries:													
186322-ED-WA													
557322-ED-WA													

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

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Actual	Source	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	Total
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN													
Other Non WA EIA - Voluntary REC Broker Fee Exp	557171-ED-AN	3,102	1,247	1,849	1,590				10,472					\$ 18,258
Total Other Non WA EIA REC Expenses		\$ 3,102	\$ 1,247	\$ 1,849	\$ 1,590				\$ 10,472					\$ 18,258
Authorized - System														
Other Non WA EIA - Voluntary REC Expense														\$ -
Total Authorized		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference														
Other Non WA EIA - Voluntary REC Expense		3,102	1,247	1,849	1,590				10,472					\$ 18,258
Total		\$ 3,102	\$ 1,247	\$ 1,849	\$ 1,590				\$ 10,472					\$ 18,258
WA Share of Difference														
Non WA EIA - Voluntary (85.19%)		2,022	813	1,205	1,036				6,827					\$ 11,903
Total - 100% Surcharge (+) or Rebate (-)		\$ 2,022	\$ 813	\$ 1,205	\$ 1,036				\$ 6,827					\$ 11,903
Accounting Entries														
186322-ED-WA			Debit	Debit	Debit	Debit								Debit
557322-ED-WA			Credit	Credit	Credit	Credit								Credit

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

Interest will be accrued monthly and compounded semi-annually.

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

	201501-201606:	201607-201706:
Per rate order, REC rate is after tax cost of capital	6.340%	6.350%
The monthly rate is:	0.0052833	0.0052917

Account 186322-ED-WA		35.00% Tax rate	
		Currently Amortization of 2012-2014 activity, Amortized over 18 months (Jan '15-June '16)	
	<i>Balance including Jan-Jun Interest</i>	<i>(807,621)</i>	<i>Semi-Annual Compounding</i>
July	REC Amortization	480,682	
July	Interest		(2,997)
7/31/2015	Balance before interest	(326,939)	
<hr/>			
August	REC Amortization	533,175	
August	Interest		(319)
8/31/2015	Balance before interest	206,236	
<hr/>			
September	REC Amortization	465,306	
September	Interest		2,319
9/30/2015	Balance before interest	671,542	
<hr/>			
October	REC Amortization	401,728	
October	Interest		4,609
10/31/2015	Balance before interest	1,073,270	
<hr/>			
November	REC Amortization	428,427	
November	Interest		6,802
11/30/2015	Balance before interest	1,501,697	
<hr/>			
December	REC Amortization	517,507	
December	Interest		9,301
12/31/2015	Balance before interest	2,019,204	
	<i>Balance including Jul-Dec Interest</i>	<i>2,038,919</i>	<i>Semi-Annual Compounding</i>
January	REC Amortization	565,256	
January	Interest		12,265
1/31/2016	Balance before interest	2,604,175	
<hr/>			
February	REC Amortization	491,135	
February	Interest		15,056
2/29/2016	Balance before interest	3,095,310	
<hr/>			
March	REC Amortization	452,878	
March	Interest		17,550
3/31/2016	Balance before interest	3,548,188	
<hr/>			
April	REC Amortization	422,754	
April	Interest		19,863
4/30/2016	Balance before interest	3,970,942	
<hr/>			
May	REC Amortization	417,810	
May	Interest		22,083
5/31/2016	Balance before interest	4,388,752	
<hr/>			
June	REC Amortization	393,767	
June	Interest		24,227
6/30/2016	Balance before interest	4,782,519	
	<i>Balance including Jan-Jun Interest</i>	<i>4,893,563</i>	<i>Semi-Annual Compounding</i>
July	REC Amortization	323,100	
July	Xfer from acct 186323 Deferral	(2,050,047.01)	
July	Interest		15,902
7/31/2016	Balance before interest	3,166,616	
<hr/>			
August	REC Amortization	163,180	
August	Interest		17,189
8/31/2016	Balance before interest	3,329,796	

GL Balance	3,166,616	15,902
Update REC balance to include Interest		3,182,518

186322.ED WA GL Wand 3,182,518.10
 Difference (0.10)

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period: 201608, State Code: WA, Billing Determinant: RIDER 98

Accounting Period: 201608 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		-62,212	0	0	-1,418,981
0002 - RESIDENTIAL DISCOUNT	0		-147	0	0	-3,177
0011 - GENERAL SERVICE	0		-17,823	0	0	-342,491
0012 - RESID&FRM-GEN SERV	0		-1,429	0	0	-35,296
0021 - LARGE GENERAL SERV	0		-43,627	0	0	-844,502
0022 - RESID&FRM-LGE GEN SE	0		-993	0	0	-20,329
0025 - EXTRA LGE GEN SERV	0		-33,429	0	0	-629,636
0030 - PUMPING SERV-SPECIAL	0		-1,600	0	0	-13,679
0031 - PUMPING SERVICE	0		-8,526	0	0	-62,538
0032 - PUMPING SVC RES&FRM	0		-714	0	0	-4,768
0041 - CO OWNED ST LIGHTS	0		-3	0	0	-53
0042 - CO OWNED ST LTS SO VA	0		-304	0	0	-7,480
0044 - CST OWND ST LT SO VA	0		-9	0	0	-188
0045 - CUST OWND ST LT ENGY	0		-21	0	0	-416
0046 - CUST OWND ST LT S V	0		-37	0	0	-741
0047 - AREA LIGHT-COM&INDUS	0		-160	0	0	-3,365
0048 - AREA LGHT-FARM&RESID	0		-80	0	0	-1,783
Total RIDER 98	0	0	-171,114	0	0	-3,389,423
Total RIDER 98	0	0	-171,114	0	0	-3,389,423
Total RIDER 98	0	0	-171,114	0	0	-3,389,423

Conversion Factor 0.953638

AMORTIZATION

(163,180)

(Handwritten notes and signature)