

2016 OCT 18 AM 8:42

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

MONTH OF SEPTEMBER 2016

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (11,535,183.18)
201601	\$ (11,535,183.18)	\$ (32,804.00)	\$ (11,567,987.18)
201602	\$ (11,567,987.18)	\$ 11,567,987.00	\$ (0.18)
201603	\$ (0.18)	\$ (1,159,616.00)	\$ (1,159,616.18)
201604	\$ (1,159,616.18)	\$ (30,851.00)	\$ (1,190,467.18)
201605	\$ (1,190,467.18)	\$ (154,976.00)	\$ (1,345,443.18)
201606	\$ (1,345,443.18)	\$ 639,705.00	\$ (705,738.18)
201607	\$ (705,738.18)	\$ 693,272.00	\$ (12,466.18)
201608	\$ (12,466.18)	\$ (32.00)	\$ (12,498.18)
201609	\$ (12,498.18)	\$ (32.00)	\$ (12,530.18)
201610		\$ -	
201611		\$ -	
201612		\$ -	

201609

\$ (12,530.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (12,498.18)	
Deferral		\$ -	481 - ERM
Interest		\$ (32.00)	481 - ERM
Ending Balance		\$ (12,530.18)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Beginning Balance		\$ (11,535,183.18)	
Deferral Year to Date		\$ -	481 - ERM
Transfer to Account 186290		\$ 11,535,183.00	481 - ERM
Interest		\$ (12,530.00)	481 - ERM
Ending Balance		\$ (12,530.18)	
	<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
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2016)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (6,457,270.71)
201601	\$ (6,457,270.71)	\$ 579,345.00	\$ (5,877,925.71)
201602	\$ (5,877,925.71)	\$ 27,371.00	\$ (5,850,554.71)
201603	\$ (5,850,554.71)	\$ (16,541.00)	\$ (5,867,095.71)
201604	\$ (5,867,095.71)	\$ (16,541.00)	\$ (5,883,636.71)
201605	\$ (5,883,636.71)	\$ (16,541.00)	\$ (5,900,177.71)
201606	\$ (5,900,177.71)	\$ (16,541.00)	\$ (5,916,718.71)
201607	\$ (5,916,718.71)	\$ (11,781,831.00)	\$ (17,698,549.71)
201608	\$ (17,698,549.71)	\$ (49,824.00)	\$ (17,748,373.71)
201609	\$ (17,748,373.71)	\$ (49,824.00)	\$ (17,798,197.71)
201610		\$ -	
201611		\$ -	
201612		\$ -	

201609

\$ (17,798,197.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (17,748,373.71)	
Surcharge Amortization	\$ -	481 - ERM
Transfer From 186290	\$ -	481 - ERM
Interest	\$ (49,824.00)	481 - ERM
Ending Balance	\$ (17,798,197.71)	

STATE OF WASHINGTON
232380 DFIT ASSOCIATED WITH ERM DEFERRALS

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$	(12,530.18)
Account 186290.ED.WA balance	\$	-
Account 182350.ED.WA balance	\$	(17,798,197.71)
Total	\$	<u>(17,810,727.89)</u>
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	<u>6,233,754.76</u>
Rounding	\$	0.88
Balance that should be in account	\$	<u><u>6,233,755.64</u></u>
 GL Check	 \$	 <u><u>6,233,755.64</u></u>
	\$	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	\$ 3,362,887.10	\$ 138,214.88	\$ 3,501,101.98
	201610		\$ -	
	201611		\$ -	
	201612		\$ -	

GL YTD Check

201609

\$ 3,501,101.98

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 3,362,887.10	
Amortization		\$ 157,172.00	475 - WA REC Journal
RPS Compliance Correction		\$ (36,414.12)	475 - WA REC Journal
Interest - 6.340%		\$ 17,457.00	475 - WA REC Journal
	Ending Balance	\$ 3,501,101.98	

**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	\$ (2,400,100.00)	\$ (265,918.88)	\$ (2,666,018.88)
	201610			
	201611			
	\$ 201,612.00			

GL YTD Check \$ 201,609.00 \$ (2,666,018.88)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186324 Beginning Balance	\$ (2,400,100.00)	
Deferral	\$ (289,563.00)	475 - WA REC Journal
RPS Compliance Correction	\$ 36,414.12	475 - WA REC Journal
Interest	\$ (12,770.00)	475 - WA REC Journal
Ending Balance	\$ (2,666,018.88)	

STATE OF WASHINGTON
283305 DFIT ASSOCIATED WITH REC DEFERRALS

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance	\$	3,501,101.98
Account 186323.ED.WA balance	\$	-
Account 186324.ED.WA balance	\$	(2,666,018.88)
Total	\$	835,083.10
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	<u>(292,279.09)</u>
True up to Tax Return		
Balance that should be in account	\$	<u>(292,279.09)</u>
 GL Check	 201609	 \$ (292,279.08)

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2016

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201609

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 10/07/2016 11:13 AM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 10/07/2016 11:15 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	ED	WA	DL	DL	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	

Cheryl Kettner
 Prepared by Cheryl Kettner

Date

Date

Date

Explanation:

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

Reviewed by

Approved for Entry
 Corporate Accounting use Only

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.28438%
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)		596,860		(17,515)		(5,860,411)	(5,877,926)	(6,457,271)		
1/31/2016	(5,860,411)		43,974		(16,603)		(5,816,437)	(5,850,555)	(5,877,926)	0.00	
2/29/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,867,096)	(5,850,555)	0.00	
3/31/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,883,637)	(5,867,096)	0.00	
4/30/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,900,178)	(5,883,637)	0.00	
5/31/2016	(5,816,437)		0		(16,541)		(5,816,437)	(5,916,719)	(5,900,178)	0.00	
6/30/2016	(5,816,437)	(11,732,007)	0		(49,824)		(5,816,437)	(5,916,719)	(5,916,719)	0.00	
7/31/2016	(5,916,719)		0		(49,824)		(5,916,719)	(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)	0.00	
9/30/2016	(17,648,726)		0		(49,824)		(17,648,726)	(17,798,198)	(17,748,374)	49,824.00	
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

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 186280

Month Ending	12/31/2015	Beg. Balance	Balance Transfer	Deferral - Sur./ (Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
1/31/2016		(11,535,183)	11,535,183	0		0		0	0	(11,535,183)	(11,567,987)	This transfer should have occurred in Jan but was completed on the Feb
2/29/2016		0				0		0	0	0	0	
3/31/2016		0		(1,157,969)		(1,547)		(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)		(151,389)		(3,587)		(1,336,877)	(1,345,443)	(1,345,443)	0.00	
6/30/2016		(1,336,877)		642,883		(2,888)		(694,284)	(705,738)	(705,738)	0.00	
7/31/2016		(705,738)		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)	0.00	
9/30/2016		(11,454)		0		(32)		(11,454)	(12,530)	(12,498)	32.00	
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

Avista Corp. - Resource 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	\$107,562,634	\$13,993,633	\$13,932,523	\$11,975,351	\$10,399,522	\$10,545,763	\$11,108,309	\$11,524,042	\$9,475,204	\$0	\$415,504	\$429,306
1	555 Purchased Power	(\$86,031,988)	(\$10,291,009)	(\$11,228,965)	(\$9,817,050)	(\$9,220,527)	(\$7,751,745)	(\$6,220,527)	(\$6,656,636)	\$0	\$0	\$0	\$0
2	447 Sale for Resale	\$21,687,553	\$2,300,983	\$2,083,055	\$2,266,480	\$662,548	\$1,809,764	\$2,719,360	\$4,274,445	\$2,817,096	\$0	\$0	\$0
3	501 Thermal Fuel	\$56,453,393	\$9,063,065	\$5,500,996	\$3,000,674	\$3,859,806	\$3,886,295	\$7,216,368	\$8,760,031	\$8,986,774	\$0	\$0	\$0
4	547 CT Fuel	(\$12,731,815)	(\$1,328,449)	(\$1,158,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,588,380)	(\$1,667,748)	\$0	\$0	\$0
5	456 Transmission Revenue	\$12,982,857	\$1,376,369	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$1,552,705	\$0	\$0	\$0
6	565 Transmission Expense	\$285,307	\$35,918	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$29,299	\$0	\$0	\$0
7	557 Broker Fees	\$100,207,941	\$15,803,449	\$10,591,247	\$7,563,964	\$4,744,525	\$6,857,632	\$13,163,924	\$16,176,210	\$12,136,694	\$0	\$415,504	\$429,306
8	Adjusted Actual Net Expense												
	Total through September	\$87,201,417	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$6,186,793	\$11,995,843	\$12,493,230
9	555 Purchased Power	(\$66,440,336)	(\$6,331,563)	(\$7,373,144)	(\$9,451,450)	(\$6,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
10	447 Sale for Resale	\$21,031,633	\$2,666,114	\$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	\$2,755,227
11	501 Thermal Fuel	\$53,661,255	\$9,014,456	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
12	547 CT Fuel	(\$12,118,266)	(\$1,305,692)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,893)	(\$1,304,804)	(\$1,285,928)	(\$1,197,858)	(\$1,199,571)
13	456 Transmission Revenue	\$12,916,833	\$1,485,367	\$1,417,562	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
14	565 Transmission Expense	\$527,876	\$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	(\$1,675,914)	(\$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												
17	Authorized Net Expense	\$95,104,498	\$18,022,781	\$13,358,876	\$9,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$16,619,366
18	Actual - Authorized Net Expense	\$4,268,633	(\$2,419,332)	(\$2,767,429)	(\$505,916)	\$573,209	\$2,874,625	\$5,421,120	\$3,271,971	\$967,456		(\$14,677,809)	(\$16,190,050)
19	Resource Optimization - Subtotal	(\$10,432,013)	(\$1,670,162)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	(\$1,696,593)	\$0	\$0	\$0
20	Adjusted Net Expense	(\$37,041,239)	(\$4,089,494)	(\$3,253,046)	(\$1,011,202)	(\$630,939)	\$1,747,696	\$3,140,448	\$1,935,698	(\$729,137)	\$0	(\$14,677,809)	(\$16,190,050)
21	Washington Allocation		64.86%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$4,000,930)	(\$2,652,446)	(\$2,105,046)	(\$654,349)	(\$406,281)	\$1,130,934	\$2,032,184	\$1,252,590	(\$471,825)	\$0	(\$9,498,010)	(\$10,476,581)
23	Washington 100% Activity (EIA 937)	\$458,971	\$266,163	\$5,438	\$181,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$875,082	\$77,754	\$440,594	\$435,724	\$206,430	(\$274,144)	(\$388,493)	(\$116,730)	(\$46,891)	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,666,877)	(\$1,576,415)	(\$1,659,014)	(\$36,693)	(\$201,851)	\$856,790	\$1,643,691	\$1,135,860	(\$620,716)		#VALUE!	#VALUE!
27	Cumulative Balance	(\$2,308,529)	(\$3,884,944)	(\$5,543,958)	(\$5,580,651)	(\$5,782,502)	(\$4,926,712)	(\$3,282,021)	(\$2,146,161)	(\$2,966,877)		#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$1,157,969)	(\$1,185,488)	(\$1,336,877)	(\$694,284)	\$0	\$0	\$0		#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry	\$0	\$0	(\$1,157,969)	(\$27,519)	(\$151,389)	\$642,593	\$694,284	\$0	\$0		#VALUE!	#VALUE!
	Act 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$1,157,969	\$27,519	(\$151,389)	(\$642,593)	(\$694,284)	\$0	\$0		#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,308,529)	(\$3,884,944)	(\$4,385,989)	(\$4,395,163)	(\$4,445,625)	(\$4,231,428)	(\$3,282,021)	(\$2,146,161)	(\$2,966,877)		#VALUE!	#VALUE!

a Corp. - Resource Accounting
T CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

WASHINGTON DEFERRED POWE.

Line No.	Deal Number	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16
555 PURCHASED POWER											
1	Short-Term Purchases										
2	Chelan County PUD (Rocky Reach Slice)	\$3,724,065	\$3,534,857	\$4,742,755	\$4,181,604	\$3,391,033	\$4,429,364	\$5,035,985	\$5,592,099	\$3,089,229	\$0
3	Douglas County PUD (Wells Settlement)	\$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
4	Douglas County PUD (Wells)	\$7,941	\$52,590	\$130,766	\$150,689	\$173,528	\$127,917	\$87,298	\$62,566	\$43,396	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,379,630	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$152,786	\$0
6	Bonneville Power Admin. (WNP-3)	\$5,359,194	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$595,466	\$0
7	Inland Power & Light - Deer Lake	\$3,182,991	\$2,876,135	\$1,571,428	\$1,521,948	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$5,722	\$517	\$1,152	\$670	\$558	\$550	\$525	\$645	\$600	\$0
9	Slimson Lumber	\$1,049,751	\$148,489	\$179,736	\$144,771	\$134,880	\$118,779	\$115,707	\$88,096	\$70,622	\$48,671
10	City of Spokane - Waste-to-Energy	\$1,320,646	\$154,074	\$120,136	\$97,983	\$131,037	\$130,972	\$198,444	\$191,301	\$152,739	\$0
11	City of Spokane - Waste-to-Energy	\$1,966,725	\$290,963	\$433,302	\$428,478	\$352,975	\$112,449	\$8,903	\$0	\$2,147	\$0
12	Place Holder	\$4,120,071	\$179,092	\$475,957	\$440,063	\$457,393	\$333,511	\$596,389	\$589,314	\$589,515	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$19,067,401	\$2,291,398	\$2,222,770	\$2,144,775	\$2,041,651	\$1,923,752	\$1,947,743	\$2,189,656	\$2,223,978	\$0
14	Pakouse Wind	\$14,232,922	\$2,014,951	\$1,894,190	\$2,352,918	\$1,216,297	\$1,419,523	\$1,241,871	\$1,006,166	\$1,371,939	\$0
15	WPM Ancillary Services	\$1,232,236	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$134,983	\$154,371	\$0
16	Non-Mon. Accruals	(\$36,231)	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$28,390	(\$16,956)	(\$95,959)	\$11,414	\$0
17	Total 555 Purchased Power	\$107,562,634	\$13,393,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$11,108,309	\$11,524,042	\$9,475,204	\$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		\$89,109,402	\$12,165,313	\$11,172,330	\$10,466,744	\$8,821,585	\$7,910,479	\$8,403,820	\$10,371,706	\$11,642,065	\$8,155,360
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$12,094,010	\$1,073,575	\$1,927,903	\$3,114,788	\$2,844,465	\$1,061,674	(\$7,851)	(\$469,902)	\$465,483	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NorthMonetary	(\$36,231)	\$57,015	\$23,812	(\$53,447)	(\$71,581)	\$28,390	(\$16,956)	(\$95,959)	\$11,414	\$0
555700	Bookouts	\$3,327,876	\$193,750	\$185,160	\$108,291	\$93,953	\$210,343	\$910,900	\$624,048	\$312,855	\$688,576
555710	Intercompany Ancillary	\$1,232,236	\$159,500	\$143,002	\$126,079	\$122,216	\$113,744	\$140,979	\$134,983	\$154,371	\$0
WNP3 Mid Point Bonneville Power Admin Deal #573 Em		\$1,835,341	\$344,479.50	\$311,270.00	\$170,068.00	\$164,713.00					\$0
Total 555 Purchased Power		\$107,562,634	\$13,393,633	\$13,763,477	\$13,932,523	\$11,975,351	\$10,399,522	\$11,108,309	\$11,524,042	\$9,475,204	\$0

447 SALES FOR RESALE

447000	Short-Term Sales	(\$77,202,586)	(\$9,145,032)	(\$9,432,598)	(\$9,964,540)	(\$9,040,411)	(\$8,385,283)	(\$6,969,973)	(\$7,576,092)	(\$8,014,765)	\$0
447100	Nichols Pumping Index Sale	\$689,467	\$86,485	\$51,605	\$36,444	\$28,689	\$40,502	\$64,104	\$123,217	\$141,456	\$0
20	Sovereign Power/Kaiser Load Following	\$110,674	\$11,801	\$11,143	\$12,810	\$12,326	\$12,256	\$12,676	\$12,715	\$12,264	\$0
21	Pend Oreille DES	\$432,670	\$53,367	\$52,121	\$55,282	\$47,873	\$50,386	\$42,377	\$45,879	\$42,932	\$0
22	Merchant Ancillary Services	(\$10,062,213)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,981)	(\$861,583)	(\$814,032)	\$0
Total 447 Sales for Resale		(\$86,031,988)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)

447 SALES FOR RESALE

447000		(\$48,482,456)	(\$6,496,636)	(\$5,424,454)	(\$4,367,257)	(\$3,765,345)	(\$4,588,663)	(\$5,381,226)	(\$5,685,309)	(\$6,783,336)	(\$5,990,230)
447100		(\$22,920,992)	(\$2,146,443)	(\$3,541,393)	(\$5,250,573)	(\$4,598,265)	(\$4,021,805)	(\$1,868,310)	(\$1,507,714)	(\$1,009,283)	\$0
447313		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$3,334,091)	(\$190,800)	(\$208,880)	(\$116,095)	(\$99,178)	(\$212,628)	(\$631,324)	(\$310,435)	(\$688,720)	\$0
447710		(\$1,232,236)	(\$159,500)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	(\$154,371)
447720	Intercompany Transmission	(\$10,062,213)	(\$1,297,630)	(\$1,320,149)	(\$1,368,961)	(\$1,232,046)	(\$1,250,287)	(\$953,981)	(\$861,583)	(\$814,032)	\$0
Total 447 Sales for Resale		(\$86,031,988)	(\$10,291,009)	(\$10,637,878)	(\$11,228,965)	(\$9,817,050)	(\$10,187,127)	(\$9,220,527)	(\$7,751,745)	(\$8,241,051)	(\$8,656,636)

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$4,614,340	\$605,629	\$648,276	\$532,607	\$564,829	\$393,317	\$605,641	\$608,240	\$53,298	\$0
25	Kettle Falls Gas-501120	\$13,963	\$6,552	(\$1,238)	\$1,537	\$2,778	(\$95)	\$214	\$1,857	\$618	\$0
26	Colstrip Coal-501140	\$16,889,036	\$2,120,032	\$1,637,450	\$1,538,966	\$1,698,966	\$520,491	\$2,089,876	\$3,629,601	\$2,267,163	\$0
27	Colstrip Oil-501160	\$170,214	\$21,709	\$16,395	\$9,945	\$15,776	\$30,051	\$23,629	\$34,747	\$17,017	\$0
Total 501 Fuel Expense		\$21,687,553	\$2,753,922	\$2,300,883	\$2,083,055	\$2,266,480	\$662,548	\$2,719,360	\$4,274,445	\$2,817,096	\$0

501 FUEL-TONS

29	Kettle Falls	399,975	52,760	47,910	49,319	8,740	44,127	50,829	50,644	43,334	\$0
30	Colstrip	678,701	98,075	81,222	70,154	66,206	29,832	93,974	96,201	97,060	\$0

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$11.48	\$12.39	\$11.12	\$11.45	\$14.13	\$11.92	\$12.01	\$12.28	\$0
	2016 WA & ID Actual Deferrals.xls - 10/14/2016										

1 Corp. - Resource Accounting
 r CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

WASHINGTON DEFERRED POWER

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	Colstrip	\$21,62	\$20,16	\$21,94	\$25,66	\$17,45	\$30,16	\$22,24	\$37,73	\$23,36	
	TOTAL										
	coal										
	547 FUEL										
33	NE CT Gas/Oil-547213	\$27,405	\$6,936	(\$217)	\$1,249	\$1,728	\$1,816	\$2,084	\$958	\$12,802	\$0
34	Boulder Park-547216	\$493,628	\$4,942	\$7,792	\$33,927	\$75,378	\$19,204	\$58,175	\$175,625	\$74,651	\$0
35	Kettle Falls CT-547211	\$119,163	(\$1,229)	\$6,888	\$1,778	\$4,494	\$15,459	\$21,979	\$51,819	\$4,676	\$0
36	Coyote Springs2-547610	\$30,577,589	\$3,662,342	\$2,926,444	\$1,221,907	\$1,253,656	\$3,342,564	\$4,889,246	\$4,205,317	\$4,525,940	\$0
37	Lancaster-547312	\$24,001,040	\$4,373,672	\$2,552,994	\$1,727,538	\$2,377,237	\$412,106	\$1,957,978	\$3,801,985	\$3,908,088	\$0
38	Rathdrum CT-547310	\$1,234,568	\$81,938	\$7,095	\$14,275	\$147,313	\$95,146	\$286,905	\$524,327	\$60,617	\$0
39	Total 547 Fuel Expense	\$9,065,065	\$6,579,384	\$5,500,996	\$3,000,874	\$3,859,806	\$3,866,295	\$7,216,368	\$8,760,031	\$8,586,774	\$0
40	TOTAL NET EXPENSE	\$98,671,592	\$15,519,611	\$10,287,609	\$7,425,455	\$4,734,749	\$7,021,295	\$13,292,292	\$16,317,467	\$12,222,438	\$0
	456 TRANSMISSION REVENUE										
41	456100 ED AN										
45	456120 ED AN - BPA Settlement	(\$7,644,689)	(\$812,195)	(\$665,591)	(\$673,083)	(\$737,296)	(\$982,412)	(\$1,028,415)	(\$1,033,112)	(\$1,095,457)	\$0
46	456020 ED AN - Sale of excess BPA, Trans	(\$2,394,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$277,108)	\$0	(\$10,016)	(\$93,901)	(\$133,737)	(\$30,662)	(\$6,427)	(\$2,365)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$1,232,236)	(\$143,002)	(\$126,079)	(\$122,216)	(\$113,744)	(\$140,979)	(\$137,362)	(\$134,983)	(\$154,371)	\$0
49	456700 ED WA - Low Voltage	(\$45,180)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0
50	456705 ED AN - Low Voltage	(\$74,898)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	\$0
	B on A, Low Voltage - in Auth revenues	(\$1,063,704)	(\$77,412)	(\$77,412)	(\$134,048)	(\$143,108)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$0

1 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
51	TOTAL	(\$1,328,449)	(\$1,116,884)	(\$1,158,440)	(\$1,302,590)	(\$1,407,227)	(\$1,571,973)	(\$1,590,124)	(\$1,588,380)	(\$1,667,748)	\$0
52	565 TRANSMISSION EXPENSE	\$1,374,339	\$1,597,835	\$1,436,109	\$1,403,297	\$1,373,285	\$1,369,905	\$1,433,915	\$1,425,227	\$1,550,675	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0
55	TOTAL 565 Transmission Expense	\$1,376,369	\$1,599,865	\$1,438,139	\$1,405,327	\$1,375,315	\$1,371,935	\$1,435,945	\$1,427,257	\$1,552,705	\$0
56	557 Broker & Related Fees	\$35,543	\$36,274	\$23,564	\$35,387	\$41,688	\$36,375	\$22,909	\$19,271	\$25,577	\$0
57	557172 ED AN	\$375	\$375	\$375	\$375	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$2,902	\$595	\$3,722	\$0
59	TOTAL 557 ED AN Broker & Related Fees	\$35,918	\$36,649	\$23,939	\$35,762	\$41,688	\$36,375	\$25,811	\$19,866	\$29,299	\$0
RESOURCE OPTIMIZATION											
60	Econ Dispatch-557010	\$3,554,533	\$3,401,868	\$4,730,932	\$5,396,722	\$5,932,343	\$4,909,733	\$4,744,644	\$2,820,623	\$3,166,571	\$0
61	Econ Dispatch-557150	(\$4,400,743)	(\$1,532,123)	(\$2,088,815)	(\$879,906)	(\$1,685,047)	(\$747,310)	(\$5,740,010)	(\$3,707,216)	(\$4,696,059)	\$0
62	Gas Bookouts-557700	\$200,335	\$146,030	\$180,037	\$0	\$0	\$38,456	\$0	\$15,098	\$356,896	\$0
63	Gas Bookouts-557711	(\$936,852)	(\$200,335)	(\$180,037)	\$0	\$0	(\$38,456)	\$0	(\$15,098)	(\$356,896)	\$0
64	Intraco Thermal Gas-557730	\$2,751,487	\$4,645,223	\$2,366,339	\$2,073,340	\$1,468,332	\$1,559,224	\$5,162,595	\$6,996,264	\$7,927,979	\$0
65	Fuel DispatchFin-456010	(\$25,012,727)	(\$1,894,955)	(\$3,730,666)	(\$3,937,353)	(\$2,834,192)	(\$3,496,459)	(\$1,983,033)	(\$2,335,252)	(\$2,335,252)	\$0
66	Fuel Dispatch-456015	(\$3,482,298)	(\$12,189)	(\$1,958,501)	(\$2,842,316)	(\$3,937,353)	(\$2,834,192)	(\$3,496,459)	(\$1,983,033)	(\$2,335,252)	\$0
67	Intraco Thermal Gas-456730	(\$30,129,310)	(\$1,666,568)	(\$4,609,447)	(\$2,024,110)	(\$1,956,399)	(\$3,629,487)	(\$2,864,415)	(\$5,213,487)	(\$5,745,596)	\$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	(\$1,670,435)	(\$126,333)	(\$485,666)	(\$505,318)	(\$1,204,186)	(\$1,126,988)	(\$2,280,750)	(\$1,336,360)	(\$1,696,774)	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$0
72	Misc. Power Exp. Subtotal	\$394	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$121	\$0
73	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Actual 557395	\$405	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$60	\$0
75	Wind REC Subtotal	\$405	\$0	\$49	\$32	\$40	\$59	\$78	\$87	\$60	\$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	(\$10,432,013)	(\$1,670,162)	(\$485,617)	(\$505,286)	(\$1,204,148)	(\$1,126,929)	(\$2,280,672)	(\$1,336,273)	(\$1,696,593)	\$0
81	Adjusted Actual Net Expense	\$90,234,899	\$14,199,450	\$12,404,601	\$10,111,068	\$7,240,600	\$5,730,703	\$10,883,252	\$14,839,937	\$10,440,101	\$0

WASHINGTON DEFI

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
32	Coalstrip	coal		
547 FUEL				
33	NE CT Gas/Oil-547213	\$27,405	\$0	\$0
34	Boulder Park-547216	\$493,628	\$0	\$0
35	Kettle Falls CT-547211	\$119,163	\$0	\$0
36	Coyote Springs2-547610	\$30,577,589	\$0	\$0
37	Lancaster-547312	\$24,001,040	\$0	\$0
38	Rathdrum CT-547310	\$1,234,568	\$0	\$0
39	Total 547 Fuel Expense	\$56,453,393	\$0	\$0
40 TOTAL NET EXPENSE				
		\$99,671,592	\$415,504	\$429,306
456 TRANSMISSION REVENUE				
41	456100 ED AN		201611	201612
45	456120 ED AN - BPA Settlement	(\$7,644,689)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$2,394,000)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$277,108)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$1,232,236)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$45,180)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$74,898)	\$0	\$0
	B on A Low Voltage - in Auth revenues	(\$1,063,704)	\$0	\$0

WASHINGTON DEF

Line No.	Deal Number	TOTAL	Nov-16	Dec-16
51	Total 466 Transmission Revenue	(\$12,731,815)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$12,964,587	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$18,270	\$0	\$0
55	Total 565 Transmission Expense	\$12,982,857	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$276,588	\$0	\$0
57	557172 ED AN	\$1,500	\$0	\$0
58	557165 ED AN	\$7,219	\$0	\$0
59	Total 557 ED AN Broker & Related Fees	\$285,307	\$0	\$0
RESOURCE OPTIMIZATION				
60	Econ Dispatch-557010	\$38,657,969	\$0	\$0
61	Econ Dispatch-557150	(\$25,417,229)	\$0	\$0
62	Gas Bookouts-557700	\$936,852	\$0	\$0
63	Gas Bookouts-557711	(\$936,852)	\$0	\$0
64	Intraco Thermal Gas-557730	\$34,950,783	\$0	\$0
65	Fuel DispatchFin -456010	(\$25,012,727)	\$0	\$0
66	Fuel Dispatch-456015	(\$3,482,298)	\$0	\$0
67	Intraco Thermal Gas-456730	(\$30,129,310)	\$0	\$0
68	Fuel Bookouts-456711	\$0	\$0	\$0
69	Fuel Bookouts-456720	\$0	\$0	\$0
70	Resource Optimizaton Subtotal	(\$10,432,812)	\$0	\$0
71	Misc. Power Exp. Actual-557160 ED AN	\$394	\$0	\$0
72	Misc. Power Exp. Subtotal	\$394	\$0	\$0
73	Wind REC Exp Authorized	\$0	\$0	\$0
74	Wind REC Exp Actual 557395	\$405	\$0	\$0
75	Wind REC Subtotal	\$405	\$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	\$456,971	\$0	\$0
80	Net Resource Optimization	(\$10,432,013)	\$0	\$0
81	Adjusted Actual Net Expense	\$90,234,899	\$415,504	\$429,306

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	463,990	-	-	-	4,181,971
Deduct Prior Month Unbilled	(246,831)	(226,595)	(196,875)	(205,495)	(184,275)	(190,230)	(237,646)	(223,202)	(227,074)	-	-	-	(1,938,223)
Add Current Month Unbilled	226,595	196,875	205,495	184,275	190,230	237,646	223,202	227,074	188,152	-	-	-	1,879,544
Total Retail Sales	547,928	463,983	463,978	403,321	425,325	441,136	475,832	476,721	425,068	-	-	-	4,123,292
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	4,178,754
Difference from Test Year	(4,547)	(34,664)	(28,135)	(27,824)	(13,182)	17,506	24,808	7,454	3,122	-	-	-	(55,462)
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	\$48,891	\$0	\$0	\$0	(\$875,082)

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201609 , State Code : WA , Billing Determinant : <All>

Accounting Period:201609		State Code:WA	Billing Determinant:<All>		Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt		
0001 - RESIDENTIAL	209,789	176,135,628	16,135,368	208,974	1,700,719,143	154,646,274		
0002 - RESIDENTIAL DISCOUNT	525	419,668	25,038	447	3,868,802	227,130		
0011 - GENERAL SERVICE	22,243	48,591,667	5,839,284	22,232	420,251,916	50,273,721		
0012 - RESID&FARM-GEN SERV	9,062	4,099,118	631,606	8,994	41,389,203	6,157,007		
0021 - LARGE GENERAL SERV	1,850	122,473,384	11,328,317	1,858	1,028,946,321	95,141,501		
0022 - RESID&FRM-LGE GEN SE	49	2,594,580	239,362	49	23,892,699	2,176,584		
0025 - EXTRA LGE GEN SERV	20	86,043,771	5,241,589	21	831,522,688	49,936,437		
0030 - PUMPING SERV-SPECIAL	31	4,337,600	309,606	31	19,878,700	1,404,788		
0031 - PUMPING SERVICE	1,218	15,957,000	1,314,589	1,209	87,007,939	7,275,188		
0032 - PUMPING SVC RES&FRM	1,216	1,427,378	143,994	1,192	7,033,829	797,324		
0041 - CO OWNED ST LIGHTS	9	6,997	1,680	11	69,302	16,207		
0042 - CO OWND ST LTS SO VA	310	1,005,995	387,594	324	9,315,824	3,525,342		
0044 - CST OWND ST LT SO VA	12	27,225	3,643	13	238,288	31,532		
0045 - CUST OWND ST LT ENGY	9	54,871	4,762	9	498,209	39,593		
0046 - CUST OWND ST LT S V	50	97,866	10,740	52	907,851	93,988		
0047 - AREA LIGHT-COM&INDUS	0	470,077	114,991	0	4,189,792	1,021,702		
0048 - AREA LGHT-FARM&RESID	0	246,682	66,784	0	2,239,594	597,753		
0058 - TAX ADJUSTMENT	0	0	1,502,568	0	0	13,465,549		
0058A - TAX ADJUSTMENT TRIBAL	0	0	0	0	0	-54,263		
0095 - WIND POWER	0	0	21,446	0	0	147,324		
0099 - MISC ELECT REVENUE	0	0	44,398	0	0	426,271		
0258 - PVD	0	0	-82,686	0	0	-759,578		
Total <All>	246,393	463,989,506	43,279,584	245,416	4,181,970,100	386,587,374		
Total <All>	246,393	463,989,506	43,279,584	245,416	4,181,970,100	386,587,374		
Total <All>	246,393	463,989,506	43,279,584	245,416	4,181,970,100	386,587,374		

ACCOUNT DESCRIPTION		ACCOUNT	OWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Revenue KWH	Prior Month Revenue REVENUE	Month Revenue REVENUE	Net Change KWH	Net Change REVENUE
ELECTRIC UNBILLED KWH AND REVENUE												
WASHINGTON												
Residential Service	2800	0001		01		68,334,150	\$ 8,160,145	(110,828,790)	\$ (10,268,000)	\$ (10,268,000)	(22,315,550)	\$ (1,965,541)
Residential Fixed Income Semic	2800	0002		01		244,454	\$ 13,132	(271,893)	\$ (14,133)	\$ (14,133)	(59,649)	\$ (3,011)
Residential Farm Gen	2800	012		01		2,664,024	\$ 318,633	(2,430,234)	\$ (268,228)	\$ (268,228)	(375,810)	\$ (47,748)
Residential Farm Lg	2800	022		01		1,731,478	\$ 119,180	(1,662,170)	\$ (120,891)	\$ (120,891)	(270,200)	\$ (20,781)
Residential Farm Pump	2800	032		01		882,918	\$ 85,715	(711,918)	\$ (67,878)	\$ (67,878)	(148,702)	\$ (11,383)
Commercial General	2800	011		21		24,871,248	\$ 2,782,174	(20,954,848)	\$ (2,497,462)	\$ (2,497,462)	(5,815,302)	\$ (615,228)
Commercial Lg General	2800	021		21		86,598,811	\$ 4,608,733	(87,862,077)	\$ (6,431,387)	\$ (6,431,387)	(10,986,068)	\$ (821,824)
Commercial Extra Lg	2800	025		21		4,398,898	\$ 298,906		\$	\$	4,398,998	\$ 298,996
Commercial Pump	2800	031		21		4,305,408	\$ 399,824	(6,811,204)	\$ (845,287)	\$ (845,287)	(1,905,796)	\$ (148,433)
Industrial General	2800	011		31		241,280	\$ 27,883	(271,093)	\$ (20,200)	\$ (20,200)	(20,843)	\$ (3,217)
Industrial Lg General	2800	021		31		4,810,547	\$ 360,119	(5,632,813)	\$ (428,228)	\$ (428,228)	(812,966)	\$ (87,908)
Industrial Extra Lg	2800	025		31			\$		\$	\$		\$
Industrial Pump	2800	031		31		938,183	\$ 79,498	(1,828,568)	\$ (128,903)	\$ (128,903)	(638,363)	\$ (53,407)
WASHINGTON TOTAL						188,151,787.00	\$ 17,220,170	(227,874,008.00)	\$ (128,903)	\$ (128,903)	(35,822,249)	\$ (3,380,230)
IDAHO												
Residential Service	3800	001		01		38,680,832	\$ 3,650,533	(63,806,816)	\$ (4,966,871)	\$ (4,966,871)	(14,506,986)	\$ (1,316,430)
Residential Farm Gen	3800	012		01		864,892	\$ 111,832	(1,064,371)	\$ (132,051)	\$ (132,051)	(196,788)	\$ (21,378)
Residential Farm Lg	3800	022		01		294,891	\$ 23,248	(372,752)	\$ (27,612)	\$ (27,612)	(77,891)	\$ (5,163)
Residential Farm Pump	3800	032		01		124,628	\$ 14,384	(293,326)	\$ (20,328)	\$ (20,328)	(81,232)	\$ (6,164)
Commercial General	3800	011		21		13,690,263	\$ 1,321,548	(17,889,890)	\$ (1,721,649)	\$ (1,721,649)	(4,389,487)	\$ (400,096)
Commercial Lg General	3800	021		21		24,823,846	\$ 1,747,118	(20,484,040)	\$ (2,128,752)	\$ (2,128,752)	(5,910,184)	\$ (382,637)
Commercial Extra Lg	3800	025		21		1,917,896	\$ 72,878	(1,485,700)	\$ (87,877)	\$ (87,877)	(178,614)	\$ (14,782)
Commercial Pump	3800	031		21		1,883,888	\$ 178,864	(2,677,040)	\$ (236,877)	\$ (236,877)	(693,432)	\$ (60,883)
Industrial General	3800	011		31		187,839	\$ 17,798	(271,033)	\$ (26,908)	\$ (26,908)	(83,454)	\$ (7,009)
Industrial Lg General	3800	021		31		3,062,217	\$ 291,012	(3,984,730)	\$ (282,066)	\$ (282,066)	(922,513)	\$ (81,648)
Industrial Extra Lg	3800	025		31			\$		\$	\$		\$
Industrial Pump	3800	031		31		1,072,220	\$ 84,608	(1,287,890)	\$ (113,242)	\$ (113,242)	(215,470)	\$ (18,824)
IDAHO TOTAL						88,629,412.00	\$ 7,422,513	(113,287,844.00)	\$ (113,242)	\$ (113,242)	(27,887,132)	\$ (2,285,403)
WASHINGTON & IDAHO TOTAL						273,772,199	\$ 24,642,683	(340,361,580)	\$ 0.0891	\$ (30,333,318)	(66,589,381)	\$ (5,883,633)
check						273,772,166	\$ 3	24,642,683				