

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF FEBRUARY 2017

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)

201702

\$ (18,053,055.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (18,000,362.71)	
Interest	\$ (52,693.00)	481 - ERM
Ending Balance	\$ (18,053,055.71)	

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	\$	(0.18)
Account 186290.ED.WA balance	\$	(3,362,327.00)
Account 182350.ED.WA balance	\$	(18,053,055.71)
Total	\$	(21,415,382.89)
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	7,495,384.01
Rounding	\$	0.88
Balance that should be in account	\$	7,495,384.89
 GL Check	 \$	 7,495,384.89
	\$	0.00

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	\$	4,459,912.98
Account 186323.ED.WA balance	\$	-
Account 186324.ED.WA balance	\$	(4,223,995.88)
Total	\$	235,917.10
Federal income tax rate		-35%
Deferred FIT related to deferrals	\$	(82,570.99)
Misc.	\$	-
Balance that should be in account	\$	(82,570.99)
 GL Check	 201702 \$	 (82,570.98)

\$ -

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2017

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201702

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: 03/08/2017 9:25 AM

Approval Requested: 03/08/2017 9:26 AM

Seq	Co.	FERC	Explanation	Ser.	Jur.	S.I.	Debit	Credit	Comment
				ED	WA	DL			
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY		ED	WA	DL		52,693.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		ED	WA	DL	52,693.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR		ED	WA	DL	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	0.00		Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		ED	WA	DL		0.00	Current Year ERM Interest Expense (2017)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		ED	WA	DL	9,815.00		Int Expense on 2016 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR		ED	WA	DL		9,815.00	Interest Accrual for 2016 Pending Balance
Totals:							62,508.00	62,508.00	

Totals:

62,508.00

62,508.00

Cheryl Kettner
Prepared by Cheryl Kettner

3/8/2017
Date

Explanation:

Record current month deferred power supply costs, and interest per W/A accounting order.

Reviewed by

Date

Approved for Entry
Corporate Accounting use Only

Date

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.29359%
Jul-Dec Interest Rate	0.28231%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2016	(17,947,670)		0		(52,693)		(17,947,670)	(18,000,363)	(17,947,670)		
1/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,000,363)	(18,000,363)	0.00	
2/28/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,000,363)	(18,000,363)	52,693.00	
3/31/2017			0								
4/30/2017			0								
5/31/2017			0								
6/30/2017			0								
7/31/2017		0	0								
8/31/2017			0								
9/30/2017			0								
10/31/2017			0								
11/30/2017			0								
12/31/2017			0								

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	52,693		Interest Expense Energy Deferrals
182350 ED WA		52,693	Regulatory Asset ERM Approved For Recovery

Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA
 watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.29359%
Jul-Dec Interest Rate	0.28231%

Account 186280

Month Ending	Reg. Balance	Balance Transfer	Deferral - Sur./ (Reb.) Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2016								(3,342,983)	0	
1/31/2017	(3,342,983)	3,342,983	0	0	0	0	0	0	0	
2/28/2017	0		0	0	0	0	0	0	0	
3/31/2017			0							
4/30/2017			0							
5/31/2017			0							
6/30/2017			0							
7/31/2017			0							
8/31/2017			0							
9/30/2017			0							
10/31/2017			0							
11/30/2017			0							
12/31/2017			0							

Entry:	Debit	Credit
557280 ED WA		-
186280 ED WA	-	
431600 ED WA		-
186280 ED WA		-

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2015

Changes Semiannually on January 1 and July 1
The rate is based on Avista's actual cost of debt, updated semiannually.
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
Interest will be accrued monthly and compounded semi-annually.
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.29359%
Jul-Dec Interest Rate	0.28231%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2016									0		Correction from Dec 2016.
1/31/2017	0	(3,342,983)			(9,815)	286	(3,342,983)	(3,352,512)	(3,352,512)	0.00	
2/28/2017	(3,342,983)	0			(9,815)		(3,342,983)	(3,362,327)	(3,352,512)	9,815.00	
3/31/2017											
4/30/2017											
5/31/2017											
6/30/2017											
7/31/2017											
8/31/2017											
9/30/2017											
10/31/2017											
11/30/2017											
12/31/2017											

Entry:	Debit	Credit	
431600 ED WA	9,815		Interest Expense on 2016 Pending Balance
186290 ED WA		9,815	Interest Accrual for 2016 Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1	555 Purchased Power	\$14,499,370	\$14,842,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$8,246,025)	(\$8,280,684)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,553,290	\$1,445,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$13,394,645	\$9,055,016	\$4,339,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,138,449)	(\$1,601,614)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$2,958,181	\$1,463,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$66,055	\$46,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$30,649,767	\$18,324,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through February													
9	555 Purchased Power	\$23,719,236	\$12,127,251	\$10,680,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
10	447 Sale for Resale	(\$13,486,111)	(\$7,154,528)	(\$7,373,144)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
11	501 Thermal Fuel	\$5,170,860	\$2,667,343	\$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
12	547 CT Fuel	\$16,180,360	\$8,481,668	\$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	\$8,801,867
13	456 Transmission Revenue	(\$2,368,278)	(\$1,306,342)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,893)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14	565 Transmission Expense	\$2,920,941	\$1,503,379	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15	557 Broker Fees	\$115,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$386,340)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)
17	Authorized Net Expense	\$31,865,668	\$16,183,101	\$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	\$16,619,356
18	Actual - Authorized Net Expense	(\$1,215,901)	\$2,141,887	(\$3,357,788)									
19	Resource Optimization - Subtotal	(\$557,271)	(\$421,402)										
20	Adjusted Net Expense	(\$1,773,172)	\$1,720,485	(\$3,493,657)									
21	Washington Allocation		64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$1,147,419)	\$1,113,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,034,092)	(\$899,103)	(\$134,989)									
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,181,511)	\$214,223	(\$2,395,734)									
27	Cumulative Balance		\$214,223	(\$2,181,511)									
	Deferral Amount, Cumulative (Customer)		\$0	\$0									
	Deferral Amount, Monthly Entry		\$0	\$0									
	Act 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0									
	Company Band Gross Margin Impact, Cumulative		\$214,223	(\$2,181,511)									

201702 Electric Unbilled Calc.xlsx

ELECTRIC UNBILLED KWH AND REVENUE				Current	Prior	Prior	Net Change	Net Change			
ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Gross Unbilled KWH	Gross Unbilled REVENUE	Month Reversal KWH	Month Reversal REVENUE	KWH	REVENUE		
WASHINGTON											
Residential Service	2800	01	0001	128,468,208	\$ 12,016,833	(160,764,583)	\$ (15,142,628)	(32,296,375)	\$ (3,125,795)		
Residential Fixed Income Senio	2800	01	0002	386,952	\$ 23,365	(509,741)	\$ (31,200)	(122,789)	\$ (7,835)		
Residential Farm Gen	2800	01	012	3,418,080	\$ 486,189	(3,960,298)	\$ (522,935)	(542,218)	\$ (56,746)		
Residential Farm Lg	2800	01	022	1,709,040	\$ 135,941	(2,156,598)	\$ (168,815)	(447,558)	\$ (32,874)		
Residential Farm Pump	2800	01	032	161,230	\$ 23,443	(156,844)	\$ (22,990)	4,386	\$ 453		
Commercial General	2800	21	011	25,538,861	\$ 2,919,556	(29,761,053)	\$ (3,336,821)	(4,222,192)	\$ (417,265)		
Commercial Lg General	2800	21	021	50,432,601	\$ 4,086,869	(57,404,719)	\$ (4,575,261)	(6,971,916)	\$ (486,372)		
Commercial Extra Lg	2800	21	025	-	\$ -	-	\$ -	-	\$ -		
Commercial Pump	2800	21	031	1,418,826	\$ 124,730	(1,333,170)	\$ (116,523)	85,656	\$ 8,207		
Industrial General	2800	31	011	322,460	\$ 35,421	(352,898)	\$ (38,269)	(30,438)	\$ (2,848)		
Industrial Lg General	2800	31	021	4,643,429	\$ 355,849	(4,979,781)	\$ (379,489)	(336,352)	\$ (23,640)		
Industrial Extra Lg	2800	31	025	-	\$ -	-	\$ -	-	\$ -		
Industrial Pump	2800	31	031	322,460	\$ 28,212	(313,687)	\$ (27,177)	8,773	\$ 1,035		
WASHINGTON TOTAL				216,822,347.00	\$ 20,216,428	(251,893,372.00)	\$ (24,362,103)	(44,871,025)	\$ (4,145,680)		
IDAHO											
Residential Service	3800	01	001	60,525,810	\$ 5,774,057	(78,068,650)	\$ (7,418,843)	(17,543,040)	\$ (1,644,786)		
Residential Farm Gen	3800	01	012	1,451,072	\$ 170,320	(1,903,700)	\$ (204,039)	(352,628)	\$ (33,719)		
Residential Farm Lg	3800	01	022	386,952	\$ 28,114	(470,530)	\$ (33,634)	(83,578)	\$ (5,520)		
Residential Farm Pump	3800	01	032	96,738	\$ 12,125	(156,844)	\$ (17,574)	(60,106)	\$ (5,149)		
Commercial General	3800	21	011	15,413,605	\$ 1,589,241	(18,272,287)	\$ (1,754,002)	(2,858,662)	\$ (244,761)		
Commercial Lg General	3800	21	021	22,862,440	\$ 1,699,430	(26,271,285)	\$ (1,872,933)	(3,408,845)	\$ (213,503)		
Commercial Extra Lg	3800	21	025	-	\$ -	-	\$ -	-	\$ -		
Commercial Pump	3800	21	031	1,064,119	\$ 101,136	(941,061)	\$ (89,409)	123,058	\$ 11,727		
Industrial General	3800	31	011	183,476	\$ 18,488	(235,265)	\$ (22,131)	(41,789)	\$ (3,643)		
Industrial Lg General	3800	31	021	3,063,373	\$ 205,766	(3,568,190)	\$ (237,904)	(504,817)	\$ (32,119)		
Industrial Extra Lg	3800	31	025	-	\$ -	-	\$ -	-	\$ -		
Industrial Pump	3800	31	031	580,429	\$ 54,491	(627,374)	\$ (58,579)	(46,945)	\$ (4,088)		
IDAHO TOTAL				105,538,014.00	\$ 9,533,188	(130,415,366.00)	\$ (11,709,048)	(24,777,352)	\$ (2,175,860)		
WASHINGTON & IDAHO TOTAL				check	322,460,361 \$	322,460,362 \$	0.0923 \$	(32,108,738) \$	0.0920 \$	(69,648,377) \$	(6,321,540)
						(1)					

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201702 , State Code : WA

Accounting Period:201702		State Code:WA				
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	211,566	274,442,037	26,061,796	211,600	601,617,978	57,345,073
0002 - RESIDENTIAL DISCOUNT	493	822,947	52,474	497	1,851,499	119,218
0011 - GENERAL SERVICE	22,357	55,386,925	6,460,321	22,419	116,966,504	13,527,516
0012 - RESID&FARM-GEN SERV	9,133	7,328,263	984,177	9,118	15,388,063	2,049,050
0021 - LARGE GENERAL SERV	1,850	118,288,562	10,745,891	1,842	245,882,766	22,146,065
0022 - RESID&FRM-LGE GEN SE	48	3,615,480	318,149	49	7,983,400	695,838
0025 - EXTRA LGE GEN SERV	21	86,125,720	5,319,992	22	185,780,365	11,349,425
0030 - PUMPING SERV-SPECIAL	79	8,040	1,983	55	15,900	3,090
0031 - PUMPING SERVICE	1,143	4,099,265	366,354	1,172	7,841,680	702,229
0032 - PUMPING SVC RES&FRM	1,179	326,575	49,140	1,183	690,724	101,442
0041 - CO OWNED ST LIGHTS	8	4,486	1,301	8	9,359	2,647
0042 - CO OWND ST LTS SO VA	333	867,667	379,192	332	1,837,696	752,355
0044 - CST OWND ST LT SO VA	13	20,153	2,991	13	46,829	6,524
0045 - CUST OWND ST LT ENGY	9	52,711	4,765	9	112,479	9,530
0046 - CUST OWND ST LT S V	50	91,157	10,540	50	191,328	21,040
0047 - AREA LIGHT-COM&INDUS	0	428,558	114,394	0	880,108	225,669
0048 - AREA LGHT-FARM&RESID	0	229,227	66,712	0	477,243	133,343
0058 - TAX ADJUSTMENT	0	0	1,816,213	0	0	3,887,846
0058A - TAX ADJUSTMENT TRIBAL	0	0	-9,450	0	0	-20,116
0095 - WIND POWER	0	0	14,856	0	0	29,608
0099 - MISC ELECT REVENUE	0	0	42,297	0	0	74,273
025B - PVD	0	0	-87,422	0	0	-170,800
Total WA	248,282	552,137,773	52,716,668	248,366	1,187,573,921	112,990,868
Total WA	248,282	552,137,773	52,716,668	248,366	1,187,573,921	112,990,868

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201702

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 03/06/2017 11:05 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 03/06/2017 11:05 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	1,889.00		2016-2017 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		1,889.00	2016-2017 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	22,122.00		2016-2017 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		22,122.00	2016-2017 WA REC Interest Liability Accrual
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	185,533.00		2012-2015 WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		185,533.00	2012-2015 WA REC Deferral Amortization
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	22,873.00		2012-2015 WA REC Deferral Interest Exp Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		22,873.00	2012-2015 WA REC Deferral Interest Liability
Totals:						232,417.00	232,417.00	Accrual

Explanation:

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

Keri Meister
Prepared by Keri Meister
J.F. Wilson
Reviewed by
Date: 3/6/17
Date: 3/6/17

Approved for Entry
Corporate Accounting use Only

Avista Corp. - Resource Accounting
DJ475 - Washington REC (2016/2017 Deferral)

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

Per rate order, REC rate is after tax cost of capital
The monthly rate is:

201601-201606:	201607-201706:
6.340%	6.350%
0.0052833	0.0052917

Account 186324-ED-WA		Tax rate	35.00%
Balance including Jan-Jun interest		(1,797,583)	Semi-Annual Compounding
July	REC Deferral	(330,925)	(10,388) Updated interest rate per rate order
July	Interest		
7/31/2016	Balance before interest	(2,128,508)	
August	REC Deferral	(249,281)	
August	Interest		(11,923)
8/31/2016	Balance before interest	(2,377,789)	
September	REC Deferral	(289,563)	
	July correction - move from 186322	36,414.12	386
	Interest true ups July/August		(13,156)
September	Interest		
9/30/2016	Balance before interest	(2,630,938)	
October	REC Deferral	(290,618)	
October	Interest		(14,691)
10/31/2016	Balance before interest	(2,921,556)	
November	REC Deferral	(281,080)	
November	Interest		(16,204)
11/30/2016	Balance before interest	(3,202,636)	
December	REC Deferral	(258,263)	
December	Interest		(17,631)
12/31/2016	Balance before interest	(3,460,899)	
	Balance including Jul-Dec Interest	(3,544,506)	Semi-Annual Compounding
January	REC Deferral	(635,042)	
January	Interest		(20,437)
1/31/2017	Balance before interest	(4,179,548)	
February	REC Deferral	(1,889)	
February	Interest		(22,122)
2/28/2017	Balance before interest	(4,181,437)	

GL Balance	(4,179,548)	(20,437)
Update REC balance to include Interest		(4,199,985)

186324-ED-WA GL Wand (4,199,985)
Difference -

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

REC REVENUE & EXPENSE	Debit	Credit	Entry
<hr/>			
January Revenue			
186324		\$636,496	
557322	\$636,496		
January Expense			
186324	\$1,454		
557322		\$1,454	
January Total			
186324	\$1,454	\$636,496	\$635,042 Credit
557322	\$636,496	\$1,454	-\$635,042 Debit
<hr/>			
February Revenue			
186324		\$0	(1)
557322	\$0		
February Expense			
186324	\$1,889		(2)
557322		\$1,889	
February Total			
186324	\$1,889	\$0	-\$1,889 Debit
557322	\$0	\$1,889	\$1,889 Credit
<hr/>			

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

Actual	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Non WA EIA - Voluntary REC Revenue	(976,370)												\$ (976,370)
WA EIA937 Requirement (EWEB) - PGE Rev													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
From Nucleus													\$ -
Total	\$ (976,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (976,370)
Authorized - System													
Non WA EIA - Voluntary REC Revenue													\$ -
WA EIA937 Requirement (EWEB) - PGE Revenue													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
Total Authorized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference													
Non WA EIA - Voluntary REC Revenue	(976,370)												\$ (976,370)
WA EIA937 Requirement (EWEB) - PGE Revenue													\$ -
Sacramento Municipal Utility District (SMUD) - REC Rev													\$ -
Total (*) = Surcharge	\$ (976,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (976,370)
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)	(636,496)												\$ (636,496)
WA EIA937 Requirement (EWEB) - PGE Rev (100%)													\$ -
SMUD (65.19%)													\$ -
Total - 100% Surcharge (+) or Rebate (-)	\$ (636,496)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (636,496)
Accounting Entries													
186324-ED-WA													Credit
557322-ED-WA													Debit

Handwritten notes:
 ✓
 WA share
 65.19%
 100%
 65.19%
 (1)
 WDW
 JW

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

Actual	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Source													
Other Non WA EIA - Voluntary REC Expense	557160-ED-AN												
Other Non WA EIA - Voluntary REC Broker Fee Exp	557171-ED-AN	2,231	2,897	-	-	-	-	-	-	-	-	-	5,128
Total Other Non WA EIA REC Expenses		\$ 2,231	\$ 2,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,128
Authorized - System													
Other Non WA EIA - Voluntary REC Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Authorized		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference													
Other Non WA EIA - Voluntary REC Expense		2,231	2,897	-	-	-	-	-	-	-	-	-	5,128
Total		\$ 2,231	\$ 2,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,128
WA Share of Difference													
Non WA EIA - Voluntary (65.19%)		1,454	1,889	-	-	-	-	-	-	-	-	-	3,343
Total - 100% Surcharge (+) or Rebate (-)		\$ 1,454	\$ 1,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,343
Accounting Entries													
186324-ED-WA													
557322-ED-WA													

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.

Per rate order, REC rate is after tax cost of capital
The monthly rate is:

201501-201606:	201607-201706:	
6.340%	6.350%	
0.0052833	0.0052917	
	35.00%	Tax rate

Account 186322.ED.WA - 2012-2014 activity amortized 18 months 201501-201606. **UPDATE:**
Will continue another 12 months, 201607-201706 and now includes year 2015 activity that was transferred from deferral acct 186323.

	<i>Balance including Jan-Jun Interest</i>	4,893,563			<i>Semi-Annual Compounding</i>
July	REC Amortization	323,100			
July	Xfer from acct 186323 Deferral	(2,050,047.01)			
July	Interest				
7/31/2016	Balance before interest	3,166,616			15.902 Updated interest rate per rate order
August	REC Amortization	163,180			
August	Interest				
8/31/2016	Balance before interest	3,329,796			17,189
September	REC Amortization	157,172			
	July correction - move to 186324	(36,414.12)			
	Interest true ups July/August				(386)
September	Interest				17,843
9/30/2016	Balance before interest	3,450,554			
October	REC Amortization	138,398			
October	Interest				
10/31/2016	Balance before interest	3,588,952			18,625
November	REC Amortization	141,434			
November	Interest				
11/30/2016	Balance before interest	3,730,386			19,366
December	REC Amortization	177,247			
December	Interest				
12/31/2016	Balance before interest	3,907,633			20,209
	<i>Balance including Jul-Dec Interest</i>	4,016,381			
January	REC Amortization	213,308			
January	Interest				
1/31/2017	Balance before interest	4,229,689			21,818
February	REC Amortization	185,533			
February	Interest				
2/28/2017	Balance before interest	4,415,222			22,873

GL Balance	4,229,689	21,818
Update REC balance to include Interest		4,251,507

186322.ED.WA GL Wand	4,251,507	
Difference		-

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201702 , State Code : WA , Billing Determinant : RIDER 98

Accounting Period:201702 State Code:WA Billing Determinant:RIDER 98

Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0001 - RESIDENTIAL	0	0	-96,080	0	0	-210,624
0002 - RESIDENTIAL DISCOUNT	0	0	-288	0	0	-648
0022 - RESID&FRM-LGE GEN SE	0	0	-1,302	0	0	-2,874
0025 - EXTRA LGE GEN SERV	0	0	-29,283	0	0	-63,165
0031 - PUMPING SERVICE	0	0	-1,722	0	0	-3,293
0048 - AREA LGHT-FARM&RESID	0	0	-77	0	0	-155
0041 - CO OWNED ST LIGHTS	0	0	-2	0	0	-4
0045 - CUST OWND ST LT ENGY	0	0	-21	0	0	-42
0042 - CO OWND ST LTS SO VA	0	0	-279	0	0	-568
0046 - CUST OWND ST LT S V	0	0	-35	0	0	-71
0030 - PUMPING SERV-SPECIAL	0	0	-3	0	0	-7
0021 - LARGE GENERAL SERV	0	0	-42,584	0	0	-88,518
0011 - GENERAL SERVICE	0	0	-19,939	0	0	-42,107
0044 - CST OWND ST LT SO VA	0	0	-7	0	0	-16
0047 - AREA LIGHT-COM&INDUS	0	0	-155	0	0	-311
0032 - PUMPING SVC RES&FRM	0	0	-137	0	0	-290
0012 - RESID&FARM-GEN SERV	0	0	-2,638	0	0	-5,539
Total All Values	0	0	-194,553	0	0	-418,232
Total All Values	0	0	-194,553	0	0	-418,232
Total All Values	0	0	-194,553	0	0	-418,232

Conversion Factor 0.953638
Amort Expense \$ (185,533)

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