

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

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (3,342,983.18)
201701	\$ (3,342,983.18)	\$ 3,342,983.00	\$ (0.18)
201702	\$ (0.18)	\$ -	\$ (0.18)
201703	\$ (0.18)	\$ (169,028.00)	\$ (169,028.18)
201704	\$ (169,028.18)	\$ (1,118,198.00)	\$ (1,287,226.18)
201705	\$ (1,287,226.18)	\$ (498,369.00)	\$ (1,785,595.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,287,226.18)	
Deferral	\$ (493,872.00)	481 - ERM
Interest	\$ (4,497.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
Ending Balance	\$ (1,785,595.18)	
<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (3,342,983.18)	
Transfer to Account 186290	\$ 3,342,983.00	481 - ERM
Deferral Year to Date	\$ (1,778,716.00)	481 - ERM
Interest	\$ (6,879.00)	481 - ERM
Ending Balance	\$ (1,785,595.18)	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ 4,000,000	\$ 4,000,000	\$ -
\$4M to \$10M at 25% (rebate)	\$ 2,371,621	\$ 592,905	\$ 1,778,716
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ 6,371,621	\$ 4,592,905	\$ 1,778,716

STATE OF WASHINGTON
186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201701	\$ -	\$ (3,352,512.00)	\$ (3,352,512.00)
201702	\$ (3,352,512.00)	\$ (9,815.00)	\$ (3,362,327.00)
201703	\$ (3,362,327.00)	\$ (9,815.00)	\$ (3,372,142.00)
201704	\$ (3,372,142.00)	\$ (9,815.00)	\$ (3,381,957.00)
201705	\$ (3,381,957.00)	\$ (9,815.00)	\$ (3,391,772.00)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (3,381,957.00)	
interest	\$ (9,815.00)	481 - ERM
Ending Balance	\$ (3,391,772.00)	

STATE OF WASHINGTON
182350 RECOVERABLE DEFERRAL BALANCE (CURRENT YEAR - 2017)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (17,947,669.71)
201701	\$ (17,947,669.71)	\$ (52,693.00)	\$ (18,000,362.71)
201702	\$ (18,000,362.71)	\$ (52,693.00)	\$ (18,053,055.71)
201703	\$ (18,053,055.71)	\$ (52,693.00)	\$ (18,105,748.71)
201704	\$ (18,105,748.71)	\$ (52,693.00)	\$ (18,158,441.71)
201705	\$ (18,158,441.71)	\$ (52,693.00)	\$ (18,211,134.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (18,158,441.71)	
Interest	\$ (52,693.00)	481 - ERM
Ending Balance	\$ (18,211,134.71)	

STATE OF WASHINGTON 283280 DFIT ASSOCIATED WITH ERM DEFERRALS
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DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance

\$ (1,785,595.18)

Account 186290.ED.WA balance

\$ (3,391,772.00)

Account 182350.ED.WA balance

\$ (18,211,134.71)

Total

\$ (23,388,501.89)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 8,185,975.66

Rounding

\$ 0.88

Balance that should be in account

\$ 8,185,976.54

GL Check

\$ 8,185,976.54

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 4,016,380.98
ED.WA	201701	\$ 4,016,380.98	\$ 235,126.00	\$ 4,251,506.98
	201702	\$ 4,251,506.98	\$ 208,406.00	\$ 4,459,912.98
	201703	\$ 4,459,912.98	\$ 190,968.00	\$ 4,650,880.98
	201704	\$ 4,650,880.98	\$ 175,195.00	\$ 4,826,075.98
	201705	\$ 4,826,075.98	\$ 166,380.00	\$ 4,992,455.98

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 4,826,075.98	
Amortization		\$ 140,962.00	475 - WA REC Journal
Interest - 6.340%		\$ 25,418.00	475 - WA REC Journal
	Ending Balance	\$ 4,992,455.98	

STATE OF WASHINGTON
186324 REC DEFERRAL (2016)

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

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186324	Beginning Balance	\$ (5,170,147.88)	
Deferral		\$ (265,971.00)	475 - WA REC Journal
Interest		\$ (27,578.00)	475 - WA REC Journal
	Ending Balance	\$ (5,463,696.88)	

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

\$ 4,992,455.98

Account 186323.ED.WA balance

\$ -

Account 186324.ED.WA balance

\$ (5,463,696.88)

Total

\$ (471,240.90)

Federal income tax rate

-35%

Deferred FIT related to deferrals

\$ 164,934.32

Misc.

\$ -

Balance that should be in account

\$ 164,934.32

GL Check

\$ 164,934.32

\$ -

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2017

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201705

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Cheryl Kettner

Last Saved: 06/06/2017 4:41 PM

Submitted by: Cheryl Kettner

Approval Requested: 06/06/2017 4:41 PM

Approved by:

Seq	Co.	FERC	ED	WA	DL	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL				52,693.00	52,693.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL				493,872.00	493,872.00	Interest Expense on Amortization Balance Current Year ERM (2017)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL				4,497.00	4,497.00	Current Year ERM Deferral Expense (2017)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL				9,815.00	9,815.00	Current Year ERM Interest Accrual (2017)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL				4,497.00	4,497.00	Current Year ERM Deferral Expense (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL				560,877.00	560,877.00	Current Year ERM Interest Expense (2017)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL				9,815.00	9,815.00	Int Expense on 2016 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL				9,815.00	9,815.00	Interest Accrual for 2016 Pending Balance
Totals:									560,877.00	560,877.00	


Prepared by Cheryl Kettner

6/5/2017
Date

Explanation:

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

Reviewed by _____ Date _____
Approved for Entry _____ Date _____
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	0.29359%
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)		
1/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,000,363)	(18,000,363)	0.00	
2/28/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,053,056)	(18,053,056)	0.00	
3/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,105,749)	(18,105,749)	0.00	
4/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,158,442)	(18,158,442)	0.00	
5/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,211,135)	(18,158,442)	52,693.00	
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

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

Month Ending	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017
Beg. Balance	(3,342,963)	0	0	0	0	0	0	0	0	0	0	0	0
Balance Transfer		3,342,983											
Deferral - Sur./(Reb.)				(168,780)	(1,116,064)	(493,872)	0	0	0	0	0	0	0
Adjustments													
Interest		0	0	(248)	(2,134)	(4,497)							
Interest Adjustments													
End Balance before interest		0	0	(168,780)	(1,284,844)	(1,778,716)							
Balance with Interest		0	0	(169,028)	(1,287,226)	(1,785,595)							
GLW Balance		(3,342,963)	0	(169,028)	(1,287,226)	(1,287,226)	(1,287,226)						
Check							496,369.00						
Adjustment Notes													

Entry:			
557280 ED WA	Debit	493,872.00	Credit
186280 ED WA			493,872.00
431600 ED WA		4,497.00	
186280 ED WA			4,497.00
			Deferred Power Supply Expense
			Regulatory Asset ERM Deferred Current Year
			Interest Expense Energy Deferrals
			Regulatory Asset ERM Deferred Current Year

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

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

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

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2016									0		Correction from Dec 2016.
1/31/2017					(9,815)	286	(3,342,983)	(3,352,512)	(3,352,512)	0.00	
2/28/2017	(3,342,983)	0			(9,815)		(3,342,983)	(3,362,327)	(3,362,327)	0.00	
3/31/2017	(3,342,983)				(9,815)		(3,342,983)	(3,372,142)	(3,372,142)	0.00	
4/30/2017	(3,342,983)				(9,815)		(3,342,983)	(3,381,957)	(3,381,957)	0.00	
5/31/2017	(3,342,983)				(9,815)		(3,342,983)	(3,391,772)	(3,381,957)	9,815.00	
6/30/2017											
7/31/2017											
8/31/2017											
9/30/2017											
10/31/2017											
11/30/2017											
12/31/2017											

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

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1	555 Purchased Power	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$8,245,341)	(\$8,280,664)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$9,359,450	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$20,701,709	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$8,779,233)	(\$1,601,614)	(\$1,536,835)	(\$1,818,694)	(\$2,240,043)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$7,302,015	\$1,463,312	\$1,494,869	\$1,417,627	\$1,487,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$332,688	\$46,719	\$19,336	\$108,115	\$45,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$18,324,988	\$12,324,779	\$10,817,944	\$6,352,662	\$3,771,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total through May												
9	AUTHORIZED NET EXPENSE-SYSTEM												
10	555 Purchased Power	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
11	447 Sale for Resale	(\$7,154,528)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$8,788,449)	(\$8,347,826)	(\$7,766,255)	(\$5,454,044)	(\$6,343,594)	(\$6,461,587)	(\$7,582,420)	(\$7,533,482)
12	501 Thermal Fuel	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
13	547 CT Fuel	\$31,403,424	\$8,481,668	\$7,698,692	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
14	456 Transmission Revenue	(\$6,179,776)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
15	565 Transmission Expense	\$7,237,005	\$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
16	557 Broker Fees	\$287,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
17	Settlement Adjustment	(\$965,850)	(\$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	\$57,465,530	\$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	(\$5,874,145)	(\$3,357,788)	(\$2,540,732)	(\$1,717,208)	(\$400,304)							
19	Resource Optimization - Subtotal	(\$2,915,043)	(\$421,402)	(\$135,869)	(\$674,229)	(\$962,887)							
20	Adjusted Net Expense	(\$8,789,188)	\$1,720,485	(\$3,261,388)	(\$2,391,437)	(\$1,363,191)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	\$1,113,326	(\$2,260,745)	(\$2,110,444)	(\$1,547,499)	(\$882,121)	\$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	(\$684,138)	(\$899,103)	\$66,915	\$59,414	\$223,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$6,371,621)	\$214,223	(\$2,395,734)	(\$1,488,085)	(\$658,496)							
27	Cumulative Balance	\$214,223	(\$2,181,511)	(\$4,225,040)	(\$5,713,125)	(\$6,371,621)							
	Deferral Amount, Cumulative (Customer)		\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)							
	Deferral Amount, Monthly Entry	\$0	\$0	(\$168,780)	(\$1,116,064)	(\$493,872)							
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$168,780	\$1,116,064	\$493,872							
	Company Band Gross Margin Impact, Cumulative	\$214,223	(\$2,181,511)	(\$4,056,260)	(\$4,428,281)	(\$4,592,905)							

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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
	TOTAL	\$4,328,512	\$4,944,653	\$5,439,702	\$1,197,677	\$1,258,064	\$0	\$0	\$0	\$0	\$0
1	Short-Term Purchases	\$5,780,455	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$571,963	\$68,413	\$131,499	\$171,132	\$173,723	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$786,710	\$157,342	\$157,342	\$157,342	\$157,342	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$3,030,925	\$606,185	\$606,185	\$606,185	\$606,185	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$9,474,572	\$3,294,990	\$2,977,347	\$1,626,728	\$1,575,507	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$4,273	\$649	\$1,792	\$600	\$562	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$658,114	\$99,602	\$151,083	\$134,036	\$124,595	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$510,621	\$148,937	\$130,566	\$12,193	\$75,471	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$1,380,049	\$196,425	\$345,889	\$288,540	\$301,011	\$0	\$0	\$0	\$0	\$0
10	City of Spokane - Waste-to-Energy	\$2,085,681	\$379,378	\$300,385	\$452,188	\$471,993	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$9,860,382	\$2,230,759	\$1,994,043	\$1,868,211	\$1,898,657	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$8,979,082	\$1,520,651	\$1,752,139	\$2,482,824	\$2,281,924	\$941,544	\$0	\$0	\$0	\$0
14	Palouse Wind	\$1,043,762	\$261,636	\$194,814	\$174,215	\$178,872	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$58,762	\$91,017	\$23,669	\$2,920	(\$41,458)	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$61,393,959	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$61,393,959	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$0	\$0	\$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	\$52,615,897	\$13,485,698	\$12,588,213	\$10,837,848	\$9,028,341	\$6,675,797	\$0	\$0	\$0	\$0
555000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	Fin Swaps	\$4,168,232	(\$573,578)	\$775,802	\$2,897,284	\$639,744	\$428,980	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$58,762	\$91,017	\$23,669	\$2,920	(\$41,458)	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	\$2,272,858	\$805,291	\$832,870	\$410,252	\$96,001	\$128,444	\$0	\$0	\$0	\$0
555700	Bookouts	\$1,043,762	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$1,234,448	\$1,234,448	\$23,669	\$2,920	(\$41,458)	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$61,393,959	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE	(\$31,467,781)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	(\$5,705,143)	(\$4,532,469)	\$0	\$0	\$0	\$0
18	Short-Term Sales	\$278,822	\$108,961	\$65,630	\$34,616	\$34,999	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$60,326	\$12,011	\$10,778	\$12,145	\$12,951	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$247,128	\$59,941	\$52,432	\$51,169	\$42,548	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	(\$6,837,698)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,364,377)	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$37,719,203)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$37,719,203)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	\$0	\$0	\$0	\$0
	447 SALES FOR RESALE	(\$20,524,461)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	(\$3,748,719)	(\$2,808,113)	\$0	\$0	\$0	\$0
447000		(\$6,653,650)	\$289,518	(\$1,363,010)	(\$2,734,594)	(\$1,535,664)	(\$1,309,900)	\$0	\$0	\$0	\$0
447100		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447313		(\$2,659,632)	(\$802,832)	(\$993,315)	(\$559,145)	(\$156,940)	(\$147,400)	\$0	\$0	\$0	\$0
447700		(\$1,043,762)	(\$261,636)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	\$0	\$0	\$0	\$0
447710		(\$6,837,698)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,364,377)	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$37,719,203)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	\$0	\$0	\$0	\$0
24	Kettle Falls Wood-501110	\$2,051,646	\$653,011	\$601,581	\$506,752	\$286,373	\$3,929	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$9,916	\$3,295	\$2,449	\$1,816	\$2,406	(\$50)	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$6,234,558	\$2,431,169	\$832,329	\$1,144,320	\$1,237,540	\$589,200	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$63,330	\$20,051	\$9,405	\$6,597	\$27,277	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$8,359,450	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$0	\$0	\$0	\$0
	501 FUEL-TONS	187,563	58,054	53,688	47,755	28,066	30,106	\$0	\$0	\$0	\$0
29	Kettle Falls	312,401	98,882	78,121	51,861	53,431	30,106	\$0	\$0	\$0	\$0
30	Colstrip							\$0	\$0	\$0	\$0
	501 FUEL-COST PER TON	wood	\$11.25	\$11.21	\$10.61	\$10.20	\$19.57	\$0	\$0	\$0	\$0
31	Kettle Falls	coal	\$24.59	\$10.65	\$22.07	\$23.16	\$19.57	\$0	\$0	\$0	\$0
32	Colstrip							\$0	\$0	\$0	\$0

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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
51	TOTAL	(\$8,779,233)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$7,279,335	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$1,482,573	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$7,302,015	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$0	\$0	\$0	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$198,300	\$44,479	\$43,154	\$35,685	\$28,909	\$46,073	\$0	\$0	\$0	\$0
57	557172 ED AN	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$77,505	\$2,240	(\$23,818)	\$72,055	\$16,276	\$10,752	\$0	\$0	\$0	\$0
59	557018 ED AN	\$56,508	\$0	\$0	\$0	\$0	\$56,508	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$332,688	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$6,295,886	\$465,163	\$1,164,156	\$1,884,211	\$1,500,828	\$1,281,528	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	\$4,192,226	(\$2,907,151)	\$921,961	\$1,755,397	\$2,054,073	\$2,367,946	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$133,946	\$0	\$109,560	\$11,750	\$0	\$12,636	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$133,946)	\$0	(\$109,560)	(\$11,750)	\$0	(\$12,636)	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$15,586,736	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$3,018,889	\$0	\$0	\$0	\$0
66	Fuel DispatchFin - 456010	(\$3,856,849)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$635,460)	(\$761,623)	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$13,098,939)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	(\$4,636,483)	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$12,034,436)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$1,752,218)	(\$2,233,183)	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$24,729	\$0	\$0	\$11,850	\$0	\$12,879	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$24,729)	\$0	\$0	(\$11,850)	\$0	(\$12,879)	\$0	\$0	\$0	\$0
71	Resource Optimization Subtotal	(\$2,915,376)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	(\$962,926)	\$0	\$0	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$108	\$10	\$23	\$15	\$21	\$39	\$0	\$0	\$0	\$0
76	Wind REC Subtotal	\$108	\$10	\$23	\$15	\$21	\$39	\$0	\$0	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Net Resource Optimization	(\$2,915,043)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,228)	(\$962,887)	\$0	\$0	\$0	\$0
82	Adjusted Actual Net Expense	\$48,676,342	\$17,903,586	\$12,188,910	\$10,097,288	\$5,678,433	\$2,808,125	\$0	\$0	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
555 PURCHASED POWER				
1	Short-Term Purchases			
2	Chelan County PUD (Rocky Reach Slice)	\$17,168,608	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$5,780,455	\$0	\$0
4	Douglas County PUD (Wells)	\$571,963	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$786,710	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$3,030,925	\$0	\$0
7	Inland Power & Light - Deer Lake	\$9,474,572	\$0	\$0
8	Small Power	\$4,273	\$0	\$0
9	Stimson Lumber	\$656,114	\$0	\$0
10	City of Spokane-Upriver	\$510,621	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,380,049	\$0	\$0
12	Place Holder	\$2,085,681	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$0	\$0	\$0
14	Palouse Wind	\$9,860,382	\$0	\$0
15	WPM Ancillary Services	\$8,979,082	\$0	\$0
16	Non-Mon. Accruals	\$1,043,762	\$0	\$0
17	Total 555 Purchased Power	\$61,393,959	\$0	\$0

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

555 PURCHASED POWER				
555000		\$52,615,897	\$0	\$0
555030	Fin Swaps	\$0	\$0	\$0
555100	Fin Swaps	\$4,168,232	\$0	\$0
555312	Lancaster	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0
555380	Cleanwater	\$0	\$0	\$0
555550	NonMonetary	\$58,762	\$0	\$0
555700	Bookouts	\$2,272,858	\$0	\$0
555710	Intercompany Ancillary	\$1,043,762	\$0	\$0
WNP3 Mid Point Bonneville Power Admin Deal #573 Er		\$1,234,448	\$0	\$0
23 Total 447 Sales for Resale		(\$37,719,203)	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales		\$0	\$0
19	Nichols Pumping Index Sale	(\$31,467,781)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$278,822	\$0	\$0
21	Pend Oreille DES	\$60,326	\$0	\$0
22	Merchant Ancillary Services	\$247,128	\$0	\$0
		(\$6,837,698)	\$0	\$0
23 Total 447 Sales for Resale		(\$37,719,203)	\$0	\$0

447 SALES FOR RESALE

447000		(\$20,524,461)	\$0	\$0
447100		(\$6,653,650)	\$0	\$0
447313		\$0	\$0	\$0
447700		(\$2,659,632)	\$0	\$0
447710		(\$1,043,762)	\$0	\$0
447720	Intercompany Transmission	(\$6,837,698)	\$0	\$0
		(\$37,719,203)	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$2,051,646	\$0	\$0
25	Kettle Falls Gas-501120	\$9,916	\$0	\$0
26	Colstrip Coal-501140	\$6,234,558	\$0	\$0
27	Colstrip Oil-501160	\$63,330	\$0	\$0
28 Total 501 Fuel Expense		\$8,359,450	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	187,563	-	-
30	Colstrip	312,401	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
547 FUEL				
33	NE CT Gas/Oil-547213	\$1,659	\$0	\$0
34	Boulder Park-547216	\$197,129	\$0	\$0
35	Kettle Falls CT-547211	\$28,040	\$0	\$0
36	Coyote Springs2-547610	\$11,363,555	\$0	\$0
37	Lancaster-547312	\$8,698,404	\$0	\$0
38	Rathdrum CT-547310	\$412,922	\$0	\$0
39	Total 547 Fuel Expense	\$20,701,709	\$0	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$52,735,915	\$0	\$0
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$5,422,391)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$1,330,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$221,185)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,043,762)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$25,100)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$43,905)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$692,890)	\$0	\$0

B on A Low Voltage - in Auth revenues

201711 201712

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
51	Total 456 Transmission Revenue	(\$8,779,233)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$7,279,335	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$22,680	\$0	\$0
55	Total 565 Transmission Expense	\$7,302,015	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$198,300	\$0	\$0
57	557172 ED AN	\$375	\$0	\$0
58	557165 ED AN	\$77,505	\$0	\$0
59	557018 ED AN	\$56,508	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$332,688	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$6,295,886	\$0	\$0
62	Econ Dispatch-557150	\$4,192,226	\$0	\$0
63	Gas Bookouts-557700	\$133,946	\$0	\$0
64	Gas Bookouts-557711	(\$133,946)	\$0	\$0
65	Intraco Thermal Gas-557730	\$15,586,736	\$0	\$0
66	Fuel DispatchFin -456010	(\$3,856,849)	\$0	\$0
67	Fuel Dispatch-456015	(\$13,098,939)	\$0	\$0
68	Intraco Thermal Gas-456730	(\$12,034,436)	\$0	\$0
69	Fuel Bookouts-456711	\$24,729	\$0	\$0
70	Fuel Bookouts-456720	(\$24,729)	\$0	\$0
71	Resource Optimization Subtotal	(\$2,915,376)	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$225	\$0	\$0
73	Misc. Power Exp. Subtotal	\$225	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$108	\$0	\$0
76	Wind REC Subtotal	\$108	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
81	Net Resource Optimization	(\$2,915,043)		
82	Adjusted Actual Net Expense	\$48,676,342		

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2017

Retail Sales - MWh	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD
Total Billed Sales	635,436	552,138	497,731	448,218	419,097	-	-	-	-	-	-	-	2,552,620
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	-	-	-	-	-	-	-	(1,155,288)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	-	-	-	-	-	-	-	1,062,704
Total Retail Sales	613,351	507,267	487,840	427,351	424,227	-	-	-	-	-	-	-	2,460,036
Test Year Retail Sales	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964	2,416,349
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	-	-	-	-	-	-	-	43,687
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	\$899,103	\$134,989	(\$66,915)	(\$59,414)	(\$223,625)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$684,138

ELECTRIC UNBILLED KWH AND REVENUE									
REVENUE CLASS CODE	ACCOUNT DESCRIPTION	TOWN	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
				(1)	\$	(1)	\$		
WASHINGTON									
01	Residential Service	2800	0001	97,415,886	\$ 9,034,048	(100,059,247)	\$ (9,315,428)	(2,643,361)	\$ (281,380)
01	Residential Fixed Income Senic	2800	0002	259,853	\$ 15,495	(279,417)	\$ (15,683)	(19,564)	\$ (1,188)
01	Residential Farm Gen	2800	0012	2,367,547	\$ 354,470	(2,662,404)	\$ (386,578)	(314,857)	\$ (32,108)
01	Residential Farm Lg	2800	0022	1,559,116	\$ 126,637	(1,369,144)	\$ (111,466)	189,972	\$ 15,071
01	Residential Farm Pump	2800	0032	173,235	\$ 24,942	(111,767)	\$ (9,849,902)	61,468	\$ 5,195
21	Commercial General	2800	0011	24,339,535	\$ 2,828,540	(23,135,732)	\$ (2,699,534)	1,203,803	\$ 129,006
21	Commercial Lg General	2800	0021	57,485,189	\$ 4,612,295	(51,524,505)	\$ (4,174,642)	5,960,684	\$ 437,653
21	Commercial Extra Lg	2800	0025	-	\$ -	-	\$ -	-	\$ -
21	Commercial Pump	2800	0031	1,876,714	\$ 161,248	(1,676,502)	\$ (148,197)	200,212	\$ 13,051
31	Industrial General	2800	0011	269,853	\$ 29,091	(279,417)	\$ (31,220)	(19,564)	\$ (2,129)
31	Industrial Lg General	2800	0021	5,139,309	\$ 392,446	(4,666,265)	\$ (357,737)	473,044	\$ 34,709
31	Industrial Extra Lg	2800	0025	-	\$ -	-	\$ -	-	\$ -
31	Industrial Pump	2800	0031	317,598	\$ 27,470	(279,417)	\$ (24,871)	38,181	\$ 2,598
	WASHINGTON TOTAL			191,193,835.00	\$ 17,606,682	(186,053,817.00)	\$ (17,286,103)	5,130,018	\$ 328,479
IDAHO									
01	Residential Service	3800	0001	48,881,178	\$ 4,657,312	(49,903,886)	\$ (4,771,282)	(1,022,708)	\$ (113,970)
01	Residential Farm Gen	3800	0012	1,068,283	\$ 135,660	(1,117,668)	\$ (139,692)	(49,385)	\$ (4,032)
01	Residential Farm Lg	3800	0022	317,598	\$ 24,091	(307,359)	\$ (23,363)	10,239	\$ 728
01	Residential Farm Pump	3800	0032	86,618	\$ 11,286	(83,825)	\$ (11,038)	2,793	\$ 248
21	Commercial General	3800	0011	14,869,348	\$ 1,471,939	(14,026,736)	\$ (1,399,411)	842,612	\$ 72,528
21	Commercial Lg General	3800	0021	26,187,376	\$ 1,878,441	(23,415,149)	\$ (1,703,443)	2,772,227	\$ 174,988
21	Commercial Extra Lg	3800	0025	-	\$ -	-	\$ -	-	\$ -
21	Commercial Pump	3800	0031	1,097,156	\$ 103,461	(977,960)	\$ (93,359)	119,196	\$ 10,102
31	Industrial General	3800	0011	230,980	\$ 22,104	(223,534)	\$ (21,519)	7,446	\$ 585
31	Industrial Lg General	3800	0021	4,128,770	\$ 273,475	(2,766,229)	\$ (187,862)	1,362,541	\$ 85,613
31	Industrial Extra Lg	3800	0025	1,434,321	\$ 82,306	-	\$ -	1,434,321	\$ 82,306
31	Industrial Pump	3800	0031	664,068	\$ 61,739	(630,692)	\$ (60,001)	133,176	\$ 11,738
	IDAHO TOTAL			96,965,696.00	\$ 8,721,814	(93,353,238.00)	\$ (8,400,970)	5,612,458	\$ 320,844
	WASHINGTON & IDAHO TOTAL			290,159,531	\$ 26,328,396	(279,417,055)	\$ (25,687,073)	10,742,476	\$ 641,323
	check			1	\$				

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201705 , State Code : WA

Accounting Period:201705	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	221,529	171,489,453	17,037,118	222,292	1,236,591,712	122,813,207
21 FIRM COMMERCIAL	24,497	164,743,886	16,622,312	24,634	908,311,240	90,521,633
31 FIRM- INDUSTRIAL	343	77,769,251	4,902,173	345	393,110,503	24,944,080
39 FIRM-PUMPING-IRRIGATION ONLY	540	3,320,615	271,181	545	4,811,006	440,750
51 LIGHTING-PUBLIC STREET AND HIWAY	413	1,002,886	406,554	412	5,264,387	2,054,923
80 INTERDEPARTMENT REVENUE	74	771,021	77,194	75	4,531,290	443,212
83 MISC-SERVICE REVENUE SNP	0	0	19,512	0	0	90,070
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,721	0	0	119,196
Total WA	247,396	419,097,111	39,361,765	248,303	2,552,620,138	241,427,071
Total WA	247,396	419,097,111	39,361,765	248,303	2,552,620,138	241,427,071

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2017

DJ 467 – Merchandise Processing Fee



Date: June 14, 2017

To: Memo to file

From: Eric Scott – Manager Natural Gas Resources

Handwritten initials "EDS" in purple ink, positioned to the right of the "From:" line.

Re: U.S. Customs and Border Protection Merchandise Processing Fee

SUMMARY

Imports of goods that originate in a NAFTA eligible country, including Canada, may qualify for preferential treatment under NAFTA. U.S. importers of goods that qualify for NAFTA preferential treatment are not required to pay the merchandise processing fee (MPF) for such goods. Avista has claimed preferential treatment for all natural gas purchased and imported into the US from Canada. For goods to qualify for preferential treatment, the importer is required to submit an annual blanket NAFTA Certificate of Origin (Blanket Certificate) supported by certificates of origin from specific producers verifying that the goods originated in a NAFTA eligible country (Producer Certificates). While Avista has maintained that natural gas imported from Canada qualifies for preferential treatment, Avista has never collected Producer Certificates because natural gas is primarily purchased at market hubs in Canada as opposed to specific producers and wells, thus unavailable

In August 2016, U.S. Customs and Border Protection (CBP) contacted Avista and engaged in an initial review of Avista's natural gas imports from Canada surrounding the Blanket Certificates. Based on that initial review, Avista was assessed four months of MPF from 2015 and CBP, in February 2017, initiated a formal investigation covering Avista's natural gas imports from Canada since January 1, 2014 for both import points that Avista utilizes. To-date, CBP has assessed Avista approximately \$190,000 in MPF (including interest) covering 15 months in 2015 and 2016. The investigation is ongoing.

On April 7, 2017 Avista accrued \$658,147 including accrued interest for MPF in account 186321 – MISC DEF DEBIT. This accrual recognizes MPF and accrued interest from January 1, 2014 to March 31, 2017 but does not include MPF previously assessed and paid.

The documentation related to Producer Certificates that has been requested by CBP is, in most cases, unavailable to market participants. Avista purchases a majority of its

natural gas on the Natural Gas Exchange (NGX) where buyers and sellers are not known to each other. The NGX contract, however, does contain a representation and warranty that the natural gas transacted on NGX originates in a NAFTA-originating country (Canada). Avista has also relied on the knowledge of the operations of Canadian pipelines in its support for claiming preferential treatment. It appears, however, that CBP does not accept contractual representations and requires documentation to identify discrete shipments of natural gas as coming from an individual producer in Canada in order to claim preferential treatment. The nature of the modern natural gas marketplace Avista and other northwest utilities participate in does not provide for that level of detail.

Avista continues to maintain that all of its natural gas imports from Canada should qualify for preferential treatment. Other natural gas importers in the Northwest and across the United States have either been through, or are also in the midst of, similar investigations by CBP. The industry, working through the American Gas Association, has requested CBP to reconsider its requirements for proof of Canadian origin.

Avista is currently paying the MPF for Canadian imports and will continue to cooperate with CBP to the fullest extent possible.



Avista Corporation Journal Entry

Effective Date: 201705

Journal: 467-MERCHANDISE PROCESSING FEES

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 06/02/2017 1:58 PM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 06/02/2017 2:14 PM

Category: DJ

Approved by:

Currency: USD

Explanation:

To record monthly custom fees by Dept of Homeland Security for gas imports from two Canadian border points.

Carolyn Groome
Prepared by Carolyn Groome

[Signature]
Reviewed by

6/2/17

Date

6/3/17

Date

Date

Approved for Entry
Corporate Accounting use Only

Avista Corporation Journal Entry

Effective Date: 201705

Journal: 467-MERCHANDISE PROCESSING FEES

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 06/02/2017 1:58 PM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 06/02/2017 2:14 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186321 - MISC DEF DEBIT - RESOURCE ACTG	ZZ	ZZ	DL	26,711.46		May2017 accrual
20	001	232130 - ACCTS PAY-GAS SUPPLY TRANSACTIONS	ZZ	ZZ	DL		26,711.46	May2017 accrual
30	001	232130 - ACCTS PAY-GAS SUPPLY TRANSACTIONS	ZZ	ZZ	DL	113,176.46		Paid invoices Jan-May, Aug-Nov 2016
40	001	426500 - MISC INCOME DEDUCTIONS-OTHER DEDUCT	ZZ	ZZ	DL		113,176.46	Reclass to 232130 ZZ ZZ
50	001	232130 - ACCTS PAY-GAS SUPPLY TRANSACTIONS	ZZ	ZZ	DL	323.64		Reverse accrual Jan-May, Aug-Nov 2016
55	001	186321 - MISC DEF DEBIT - RESOURCE ACTG	ZZ	ZZ	DL		323.64	Reverse accrual Jan-May, Aug-Nov 2016
60	001	557018 - Merchandise Processing Fee	ED	AN	DL	7,784.86		Reclass paid invoices Jun-Jul 2016
70	001	804018 - Gas Costs - Merchandise Processing Fee	GD	AN	DL	12,099.20		Reclass paid invoices Jun-Jul 2016
80	001	804018 - Gas Costs - Merchandise Processing Fee	GD	OR	DL	5,211.18		Reclass paid invoices Jun-Jul 2016
85	001	426500 - MISC INCOME DEDUCTIONS-OTHER DEDUCT	ZZ	ZZ	DL		25,095.24	Reclass paid invoices Jun-Jul 2016
90	001	557018 - Merchandise Processing Fee	ED	AN	DL	15,022.36		Reclass paid invoices Sep-Dec 2015
100	001	804018 - Gas Costs - Merchandise Processing Fee	GD	AN	DL	2,5820.05		Reclass paid invoices Sep-Dec 2015
110	001	804018 - Gas Costs - Merchandise Processing Fee	GD	OR	DL	9,941.78		Reclass paid invoices Sep-Dec 2015
120	001	426500 - MISC INCOME DEDUCTIONS-OTHER DEDUCT	ZZ	ZZ	DL		50,784.19	Reclass paid invoices Sep-Dec 2015
130	001	557018 - Merchandise Processing Fee	ED	AN	DL	33,700.52		Reclass paid inv Jan-May, Aug-Nov 2016
140	001	804018 - Gas Costs - Merchandise Processing Fee	GD	AN	DL	56,782.36		Reclass paid inv Jan-May, Aug-Nov 2016
150	001	804018 - Gas Costs - Merchandise Processing Fee	GD	OR	DL	22,693.58		Reclass paid inv Jan-May, Aug-Nov 2016
160	001	186321 - MISC DEF DEBIT - RESOURCE ACTG	ZZ	ZZ	DL		113,176.46	Reclass paid inv Jan-May, Aug-Nov 2016
							Totals:	329,267.45

m

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
Merchandise Processing Fees Allocation													
SUMASHUNT/STATION 2													
Sumas Interest	\$ 3,314.28	\$ 3,158.87	\$ 4,421.78	\$ 9,103.74	\$ 12,335.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,334.16
AECO/NIT/Eastport	\$ 25.45	\$ 15.84	\$ 7.48	\$ 778.49	\$ 845.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672.39
Eastport Interest	\$ 12,400.00	\$ 11,200.00	\$ 12,400.00	\$ 12,000.00	\$ 12,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,400.00
	\$ 102.34	\$ 55.99	\$ 21.77	\$ 1,423.19	\$ 1,130.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,734.13
	\$ 15,842.07	\$ 14,430.70	\$ 16,851.03	\$ 23,305.42	\$ 26,711.46	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 97,140.66
Sumas/Hunt/Station 2 to allocate:													
Thermal	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Gas Book AN	316,864	63,375	401,714	1,194,771	1,734,151	0	0	0	0	0	0	0	3,710,875
Utility Gas Book OR	94,481	72,617	79,895	147,594	169,219	0	0	0	0	0	0	0	563,806
Total NIT	411,345	135,992	481,609	1,342,365	1,903,370	0	0	0	0	0	0	0	4,274,681
NIT to allocate:													
Thermal	1,878,339	1,697,102	1,876,360	1,817,724	1,878,365	0	0	0	0	0	0	0	9,149,890
Utility Gas Book AN	2,726,061	2,507,132	3,337,880	3,038,364	3,160,985	0	0	0	0	0	0	0	14,770,422
Utility Gas Book OR	1,802,185	1,600,215	1,212,337	1,287,259	1,404,480	0	0	0	0	0	0	0	7,306,476
Total NIT	6,406,585	5,804,449	6,426,577	6,143,347	6,443,830	0	0	0	0	0	0	0	31,226,788
MPF Allocation:													
Thermal	3,665.55	3,291.02	3,629.51	3,971.72	3,944.22	0	0	0	0	0	0	0	18,489.19
LDC AN	7,892.50	6,341.31	10,144.18	15,434.49	18,646.28	0	0	0	0	0	0	0	59,384.03
LDC OR	4,284.03	4,798.37	3,077.34	3,899.21	4,120.97	0	0	0	0	0	0	0	19,257.46
Total Costs	\$15,842.08	\$14,430.70	\$16,851.03	\$23,305.42	\$26,711.47	0	0	0	0	0	0	0	\$97,140.68
Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Journal Entries	J/E	Account	Debit	Amount	Credit	Account	Amount
Misc Deferred Debits	DJ 467	186321 ZZ ZZ	✓	26,711.46	✓	232130 ZZ ZZ	(\$26,711.46)
To record accrual for May-17							
To record invoices paid in 2017-05 for Jan-May, Aug-Nov 2016	paid invoices reverse accrual	232130 ZZ ZZ	✓	113,176.46	✓	426500 ZZ ZZ	(\$113,176.46)
		232130 ZZ ZZ	✓	323.64	✓	186321 ZZ ZZ	(\$323.64)
To reclass Jun16 thru Jul16 invoices		557018 ED AN	✓	7,784.86	✓	426500 ZZ ZZ	(\$25,095.24)
paid in Mar17		804018 GD AN	✓	12,099.20			
(includes addtl interest assessed)		804018 GD OR	✓	5,211.18			
To reclass Sep-15 thru Dec-15 invoices		557018 ED AN	✓	15,022.36	✓	426500 ZZ ZZ	(\$50,784.19)
paid in Dec-16		804018 GD AN	✓	25,820.05			
(includes addtl interest assessed)		804018 GD OR	✓	9,941.78			
To reclass Jan-16 thru May-16, Aug-16 thru Nov-16		557018 ED AN	✓	33,700.52	✓	186321 ZZ ZZ	(\$113,176.46)
paid in May-17		804018 GD AN	✓	56,782.36			
		804018 GD OR	✓	22,693.58			
				189,055.89			\$ (189,055.89)

were not accrued at Mar-17 month-end

(\$113,500.10)

Row Labels	Sumas_MPF	Sumas_May-17_Int	Kingsgate_MPF	King_May-17_Int	Sum of Total MPF	Sum of Total Daily_Acc_Int
2014						
Jan	\$4,924.43	\$18.69	\$12,400.00	\$47.08	\$17,324.43	\$2,068.70
Feb	\$286.97	\$1.09	\$11,200.00	\$42.42	\$11,486.97	\$1,342.15
Mar	\$4,089.05	\$15.45	\$12,400.00	\$46.85	\$16,489.05	\$1,882.52
Apr	\$1,490.97	\$5.62	\$12,000.00	\$45.23	\$13,490.97	\$1,502.94
May	\$9,466.21	\$35.58	\$12,400.00	\$46.62	\$21,866.21	\$2,372.61
Jun	\$11,904.80	\$44.64	\$12,000.00	\$45.00	\$23,904.80	\$2,528.78
Jul	\$9,342.25	\$34.95	\$12,400.00	\$46.38	\$21,742.25	\$2,239.87
Aug	\$11,608.28	\$43.31	\$12,400.00	\$46.27	\$24,008.28	\$2,406.44
Sep	\$6,664.14	\$24.81	\$12,000.00	\$44.66	\$18,664.14	\$1,821.81
Oct	\$4,949.21	\$18.37	\$12,400.00	\$46.04	\$17,349.21	\$1,642.00
Nov	\$8,107.28	\$30.02	\$12,000.00	\$44.44	\$20,107.28	\$1,849.25
Dec	\$5,905.76	\$21.82	\$12,400.00	\$45.80	\$18,305.76	\$1,634.64
2015						
Jan	\$4,804.70	\$17.69	\$12,400.00	\$45.69	\$17,204.70	\$1,485.17
Feb	\$2,732.77	\$10.05	\$11,200.00	\$41.17	\$13,932.77	\$1,169.55
Mar	\$6,439.61	\$23.60	\$12,400.00	\$45.47	\$18,839.61	\$1,527.22
Apr	\$6,752.98	\$24.70	\$12,000.00	\$43.89	\$18,752.98	\$1,473.70
May	\$11,394.44	\$41.57	\$12,400.00	\$45.24	\$23,794.44	\$1,803.18
Jun	\$4,196.92	\$15.29	\$12,000.00	\$43.67	\$16,196.92	\$1,187.49
Jul	\$8,483.83	\$30.79	\$12,400.00	\$45.01	\$20,883.83	\$1,467.23
Aug	\$11,887.80	\$43.04	\$12,400.00	\$44.90	\$24,287.80	\$1,643.92
Sep	\$8,840.11	\$31.94	\$0.00	\$0.00	\$8,840.11	\$576.61
Oct	\$2,012.22	\$7.25	\$0.00	\$0.00	\$2,012.22	\$124.80
Nov	\$2,079.91	\$7.48	\$0.00	\$0.00	\$2,079.91	\$125.05
Dec	\$3,175.81	\$11.39	\$0.00	\$0.00	\$3,175.81	\$182.85
2016						
Jan	\$2,943.39	\$10.52	\$0.00	\$0.00	\$2,943.39	\$157.29
Feb	\$1,175.90	\$4.19	\$0.00	\$0.00	\$1,175.90	\$60.96
Mar	\$3,293.19	\$11.72	\$0.00	\$0.00	\$3,293.19	\$162.63
Apr	\$7,224.23	\$25.63	\$0.00	\$0.00	\$7,224.23	\$333.50
May	\$8,520.89	\$30.13	\$0.00	\$0.00	\$8,520.89	\$363.10
Jun	\$7,273.75	\$25.65	\$0.00	\$0.00	\$7,273.75	\$288.48
Jul	\$5,053.63	\$17.76	\$0.00	\$0.00	\$5,053.63	\$182.14
Aug	\$4,179.25	\$14.63	\$0.00	\$0.00	\$4,179.25	\$134.52
Sep	\$7,896.15	\$27.55	\$0.00	\$0.00	\$7,896.15	\$227.10
Oct	\$1,851.34	\$6.43	\$0.00	\$0.00	\$1,851.34	\$45.05
Nov	\$4,726.85	\$16.39	\$0.00	\$0.00	\$4,726.85	\$104.72
Dec	\$1,581.43	\$5.46	\$12,400.00	\$42.83	\$13,981.43	\$256.75
2017						
Jan	\$3,314.28	\$11.40	\$12,400.00	\$42.68	\$15,714.28	\$234.04
Feb	\$3,158.87	\$10.84	\$11,200.00	\$38.43	\$14,358.87	\$168.62
Mar	\$4,421.78	\$15.12	\$12,400.00	\$42.41	\$16,821.78	\$142.26
Apr	\$9,103.74	\$31.03	\$12,000.00	\$40.90	\$21,103.74	\$106.40
May	\$12,335.49	\$21.55	\$12,400.00	\$21.77	\$24,735.49	\$43.31
Grand Total	\$239,594.62	\$845.13	\$316,000.00	\$1,130.84	\$555,594.62	\$39,069.34

Initial_Invoice Paid Date (Multiple Items)

Row Labels	Sum of Calc_Acc_King_MPF Before Inv_Pd	Sum of Calc_Acc_King_Int Before Inv_Pd
2016		
Jan	\$12,400.00	\$629.66
Feb	\$11,600.00	\$559.02
Mar	\$12,400.00	\$565.57
Apr	\$12,000.00	\$510.94
May	\$12,400.00	\$484.83
Aug	\$12,400.00	\$355.59
Sep	\$12,000.00	\$302.93
Oct	\$12,400.00	\$270.61
Nov	\$12,000.00	\$220.96
Grand Total	\$109,600.00	\$3,900.10

113,500.10 accrued thru Apr-17
 <113,176.46> actual paid

323.64 (B)

✓
 M

Merchandise Processing Fees Allocation

	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Total
	Paid Dec 2016	Paid Dec 2016	Paid Dec 2016	Paid Dec 2016	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	Paid May 2017	
AECO/NIT/Eastport	\$ 12,000.00	\$ 12,400.00	\$ 12,000.00	\$ 12,400.00	\$ 12,400.00	\$ 11,600.00	\$ 12,400.00	\$ 12,000.00	\$ 12,400.00	\$ 12,000.00	\$ 12,400.00	\$ 12,400.00	\$ 12,000.00	\$ 12,400.00	\$ 12,000.00	\$ 182,800.00
Eastport Interest	\$ 536.74	\$ 519.55	\$ 478.16	\$ 449.74	\$ 594.96	\$ 529.71	\$ 526.27	\$ 464.26	\$ 436.46	\$ 369.34	\$ 325.90	\$ 318.91	\$ 266.99	\$ 252.36	\$ 186.82	\$ 6,255.89
	12,536.74	12,919.55	12,478.16	12,849.74	12,994.96	12,129.71	12,926.27	12,464.26	12,836.18	12,369.34	12,725.90	12,718.91	12,266.99	12,652.36	12,186.82	189,055.89
NIT to allocate																
Thermal	1,817,736	1,878,371	1,818,727	1,883,488	1,741,044	1,734,509	1,878,313	1,817,759	2,086,764	1,817,756	1,878,330	1,878,379	1,817,768	1,878,364	1,817,747	27,745,055
Utility Gas Book AN	3,321,686	3,146,899	3,026,947	3,214,568	3,050,011	3,044,239	3,300,127	3,284,082	3,006,665	2,893,901	2,862,166	3,322,513	3,423,300	2,998,803	2,640,310	46,526,217
Utility Gas Book OR	896,337	1,383,842	1,338,727	1,286,454	1,623,592	1,229,118	1,234,850	1,025,305	1,032,431	1,232,945	1,241,597	1,019,934	966,687	1,419,201	1,681,341	18,612,461
Total NIT	6,035,759	6,409,212	6,184,401	6,384,510	6,414,647	6,007,866	6,413,290	6,127,146	6,125,860	5,944,602	5,972,093	6,220,826	6,207,755	6,296,368	6,139,398	92,883,733
Cost Allocation																
Thermal	3,775.58	3,786.38	3,669.61	3,790.79	3,527.05	3,501.92	3,785.82	3,697.81	4,372.62	3,782.33	4,002.52	3,840.48	3,592.05	3,774.52	3,608.26	56,507.75
LDC AN	6,899.40	6,343.45	6,107.42	6,469.78	6,178.79	6,146.23	6,651.55	6,680.70	6,300.19	6,021.54	6,077.66	6,793.11	6,764.70	6,026.00	5,241.06	94,701.60
LDC OR	1,861.76	2,789.72	2,701.13	2,589.17	3,289.12	2,481.55	2,488.89	2,085.75	2,163.96	2,565.47	2,645.71	2,085.33	1,910.25	2,851.84	3,337.49	37,846.55
Total Costs	\$12,536.74	\$12,919.55	\$12,478.16	\$12,849.74	\$12,994.96	\$12,129.71	\$12,926.27	\$12,464.26	\$12,836.18	\$12,369.34	\$12,725.90	\$12,718.91	\$12,266.99	\$12,652.36	\$12,186.82	\$189,055.89
Journal Amounts																
Thermal 557018 ED AN	3,775.58	3,786.38	3,669.61	3,790.79	3,527.05	3,501.92	3,785.82	3,697.81	4,372.62	3,782.33	4,002.52	3,840.48	3,592.05	3,774.52	3,608.26	56,507.75
WA	2,461.30	2,468.34	2,392.22	2,471.22	2,287.65	2,266.10	2,449.81	2,392.85	2,829.52	2,447.55	2,590.03	2,485.17	2,324.41	2,442.49	2,334.91	36,643.56
ID	1,314.28	1,318.04	1,277.39	1,319.57	1,239.41	1,235.83	1,336.02	1,304.96	1,543.10	1,334.78	1,412.49	1,355.30	1,267.63	1,332.03	1,273.36	19,864.19
LDC AN 804018 GD AN	6,899.40	6,343.45	6,107.42	6,469.78	6,178.79	6,146.23	6,651.55	6,680.70	6,300.19	6,021.54	6,077.66	6,793.11	6,764.70	6,026.00	5,241.06	94,701.60
WA	4,661.23	4,243.13	4,217.78	4,440.21	4,329.48	4,273.47	4,559.64	4,549.58	4,194.87	3,991.08	3,952.31	4,331.29	4,665.61	4,067.55	3,520.42	63,997.44
ID	2,238.17	2,100.32	1,889.64	2,029.57	1,849.31	1,872.76	2,091.91	2,131.14	2,105.52	2,030.46	2,125.36	2,461.82	2,099.09	1,988.45	1,720.64	30,704.16
LDC OR 804018 GD OR	1,861.76	2,789.72	2,701.13	2,589.17	3,289.12	2,481.55	2,488.89	2,085.75	2,163.96	2,565.47	2,645.71	2,085.33	1,910.25	2,851.84	3,337.49	37,846.55
LDC Total	8,761.16	9,133.17	8,808.55	9,069.95	9,467.91	8,627.79	9,140.45	8,766.45	8,463.56	8,597.01	8,723.38	8,878.43	8,674.94	8,877.84	8,578.56	189,055.89
check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals by State																
WA Power																36,643.56
WA Gas																63,997.44
ID Power																19,864.19
ID Gas																30,704.16
OR Gas																50,568.35
																0.00

Calculation Summary:
 Volumes are based on net purchase and sales for custody transfer point 'NIT', used in the monthly Customs reporting.
 The GADD (Gas Accountant Data Download) is the source data/report for the purchases and sales volumes reported by service and jurisdiction.
 Allocate Thermal and LDC as a percentage of the total volumes.
 Record monthly MPP fees to 557018 for Thermal and 804018 for LDC.
 Thermal costs allocated to Washington and Idaho are based on 2015 and 2016 power cost deferral ratios.
 Gas costs allocated to Washington and Idaho are based on 2015 and 2016 gas commodity deferral ratios.

Flow Month	Eastport Entry #	Eastport			Total	Recorded in G/L#	Paid on
		MPF Assessed	Interest				
Sep-15	C33-0038438-6	12,000.00	536.74	12,536.74	12/2/2016 426500 ZZ ZZ		
Oct-15	C33-0038439-4	12,400.00	519.55	12,919.55	12/2/2016 426500 ZZ ZZ		
Nov-15	C33-0038440-2	12,000.00	478.16	12,478.16	12/2/2016 426500 ZZ ZZ		
Dec-15	C33-0038441-0	12,400.00	449.74	12,849.74	12/2/2016 426500 ZZ ZZ	2017-03	
Jan-16	C33-0038442-8	12,400.00	594.96	12,994.96	5/5/2017 426500 ZZ ZZ		
Feb-16	C33-0038443-6	11,600.00	529.71	12,129.71	5/5/2017 426500 ZZ ZZ		
Mar-16	C33-0038444-4	12,400.00	526.27	12,926.27	5/5/2017 426500 ZZ ZZ		
Apr-16	C33-0038445-1	12,000.00	464.26	12,464.26	5/5/2017 426500 ZZ ZZ		
May-16	C33-0038446-9	12,400.00	436.18	12,836.18	5/5/2017 426500 ZZ ZZ	2017-05	
Jun-16	C33-0038447-7	12,000.00	369.34	12,369.34	3/17/2017 426500 ZZ ZZ		
Jul-16	C33-0038448-5	12,400.00	325.90	12,725.90	3/17/2017 426500 ZZ ZZ	2017-04	
Aug-16	C33-0038449-3	12,400.00	318.91	12,718.91	5/12/2017 426500 ZZ ZZ		
Sep-16	C33-0038450-1	12,000.00	266.99	12,266.99	5/12/2017 426500 ZZ ZZ		
Oct-16	C33-0038451-9	12,400.00	252.36	12,652.36	5/12/2017 426500 ZZ ZZ		
Nov-16	C33-0038452-7	12,000.00	186.82	12,186.82	5/12/2017 426500 ZZ ZZ	2017-05	
TOTAL		182,800.00	6,255.89	189,055.89	189,055.89		
					138,449.02		

2(A) = 113,176.46

Subledger Drilldown - SLA

Payables, Purchase Invoices, 201701 Purchase Invoices USD, AVISTA CORP | May 31, 2017 1:00:45 PM PDT

Account Combination	Journal Name	Event Class	Event Type	Event Date	Accounting Class	Accounted Dr	Accounted Cr	Common Prompt1	Common Value1
001.426500.ZZ.ZZ.DL	201701 Purchase Invoices USD (23)	Invoices	Invoice Valid	1/26/2017	Item Expense	44.87		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201701 Purchase Invoices USD (23)	Invoices	Invoice Valid	1/26/2017	Item Expense	43.77		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201701 Purchase Invoices USD (23)	Invoices	Invoice Valid	1/26/2017	Item Expense	45.11		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201701 Purchase Invoices USD (23)	Invoices	Invoice Valid	1/26/2017	Item Expense	43.57		Party Name	U S CUSTOMS AND BORDER PROTECTION

177.32

Σ = 177.32

25,012.60

63,434.02

49,825.08

138,449.02

+ 50,606.87 Dec 2016

189,055.89

Subledger Drilldown - SLA									
Payables, Purchase Invoices, 201704, Purchase Invoices USD, AVISTA CORP May 31, 2017 1:03:37 PM PDF									
Account Combination	Journal Name	Event Class	Event Type	Event Date	Accounting Class	Accounted Dr	Accounted Cr	Common Prompt1	Common Value1
001.426500.ZZ.ZZ.DL	201704 Purchase Invoices USD (114)	Invoices	Invoice Valid	4/4/2017	Item Expense	12,683.99		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201704 Purchase Invoices USD (114)	Invoices	Invoice Valid	4/4/2017	Item Expense	12,328.61		Party Name	U S CUSTOMS AND BORDER PROTECTION
						25,012.60			

Subledger Drilldown - SLA

Payables_Purchase Invoices; 201705 Purchase Invoices USD; AVISTA CORP; | May 31, 2017 1:04:14 PM PDT

Account Combination	Journal Name	Event Class	Event Type	Event Date	Accounting Class	Accounted Dr	Accounted Cr	Common Prompt1	Common Value1
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	12,926.27		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	12,129.71		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	12,994.96		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	40.73		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	41.91		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	12,836.18		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (148)	Invoices	Invoice Valid	5/16/2017	Item Expense	12,464.26		Party Name	U S CUSTOMS AND BORDER PROTECTION
							63,434.02		

Subledger Drilldown - SLA

Payables, Purchase Invoices, 201705 Purchase Invoices USD, AVISTA CORP [May 31, 2017 1:05:06 PM PDT

Account Combination	Journal Name	Event Class	Event Type	Event Date	Accounting Class	Accounted Dr	Accounted Cr	Common Prompt1	Common Value1
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (154)	Invoices	Invoice Valid	5/23/2017	Item Expense	12,186.82		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (154)	Invoices	Invoice Valid	5/23/2017	Item Expense	12,652.36		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (154)	Invoices	Invoice Valid	5/23/2017	Item Expense	12,266.99		Party Name	U S CUSTOMS AND BORDER PROTECTION
001.426500.ZZ.ZZ.DL	201705 Purchase Invoices USD (154)	Invoices	Invoice Valid	5/23/2017	Item Expense	12,718.91		Party Name	U S CUSTOMS AND BORDER PROTECTION
						49,825.08			

Journal Drilldown										
201612, PTD, USD, AVISTA CORP June 2, 2017 12:26:21 PM PDT										
Account Combination	Effective Date	Journal Name	Journal Source	Journal Category	Period Name	Currency Code	Jnl Line	Accounted Dr	Accounted Cr	Description (Lines)
001.426500.ZZ.ZZ.DL	12/31/2016	123-INCOME TAX 201612 DJ USD	AVA JET	DJ	201612	USD	30	50,606.87		Reclass

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201705

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: 06/05/2017 9:52 AM

Approval Requested: 06/05/2017 9:53 AM

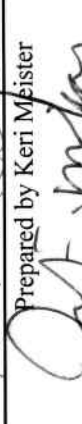
Seq	Co.	FERC	Exp.	Seq.	Jur.	S.L.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	265,971.00			2016-2017 WA REC Deferral Expense
20	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		265,971.00		2016-2017 WA REC Deferred Liability
30	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	27,578.00			2016-2017 WA REC Interest Expense Accrual
40	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		27,578.00		2016-2017 WA REC Interest Liability Accrual
50	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	140,962.00			2012-2015 WA REC Deferral Amortization
60	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		140,962.00		2012-2015 WA REC Deferral Amortization
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	25,418.00			2012-2015 WA REC Deferral Interest Exp Accrual
80	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		25,418.00		2012-2015 WA REC Deferral Interest Liability
Totals:							459,929.00	459,929.00	Accrual

Explanation:

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



 Prepared by Keri Meister



 Reviewed by

 Approved for Entry

 Corporate Accounting use Only

Date: 6-5-17

 Date: 6/5/17

 Date:

DJ475 - Washington REC Deferral (2016-2017 Deferral)

The rate is based on WA Rate Order for REC deferral interest will be accrued monthly and compounded semi-annually. Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account	186324 ED WA										
Month Ending	Balance before Interest	Balance Transfer	Deferral	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	GL Wland Balance	Variance	Notes
201512	0		(194,244)		0.528333%	(513)		(194,244)	(194,757.00)	0.00	Semi-Annual Compounding
201601	(194,244)		(263,626)		0.528333%	(1,723)		(467,870)	(460,106.00)	0.00	
201602	(467,870)		(286,119)		0.528333%	(3,175)		(743,989)	(749,400.00)	0.00	
201603	(743,989)		(380,769)		0.528333%	(4,937)		(1,124,748)	(1,135,096.00)	0.00	
201604	(1,124,748)		(335,684)		0.528333%	(6,829)		(1,460,432)	(1,477,609.00)	0.00	
201605	(1,460,432)		(311,435)		0.528333%	(8,539)		(1,771,867)	(1,797,583.00)	0.00	
201606	(1,797,583)		(330,925)		0.52917%	(10,388)		(2,128,568)	(2,138,896.00)	0.00	Semi-Annual Compounding
201607	(2,128,568)		(289,563)	36,414	0.52917%	(11,923)	386	(2,377,789)	(2,400,100.00)	0.00	
201608	(2,377,789)		(290,618)		0.52917%	(13,156)		(2,630,938)	(2,666,019.00)	0.12	Move from 186323 2015 Def Acct
201609	(2,630,938)		(281,080)		0.52917%	(16,204)		(2,921,556)	(2,971,327.88)	0.12	
201610	(2,921,556)		(256,263)		0.52917%	(17,631)		(3,202,536)	(3,268,612.00)	0.12	
201611	(3,202,536)		(635,042)		0.52917%	(20,437)		(3,460,899)	(3,544,505.88)	0.12	
201612	(3,460,899)		(1,889)		0.52917%	(22,122)		(3,480,899)	(3,544,505.88)	0.12	
201701	(4,179,548)		(464,452)		0.52917%	(23,329)		(4,181,437)	(4,223,995.88)	0.12	
201702	(4,181,437)		(442,666)		0.52917%	(25,703)		(4,635,889)	(4,701,777.00)	0.12	
201703	(4,635,889)		(265,971)		0.52917%	(27,578)		(5,078,557)	(5,170,147.88)	0.12	
201704	(5,078,557)				0.52917%	(28,282)		(5,344,528)	(5,463,697.00)	293,549.12	
201705	(5,344,528)				0.52917%	(29,062)		(5,491,979)	(5,491,979.00)	-	Semi-Annual Compounding
201706	(5,491,979)				0.52917%	(29,062)		(5,550,103.00)	-	-	
201707	(5,491,979)				0.52917%	(29,062)		(5,491,979)	-	-	
201708	(5,491,979)				0.52917%	(29,062)		(5,491,979)	-	-	
201709	(5,491,979)				0.52917%	(29,062)		(5,491,979)	-	-	
201710	(5,491,979)				0.52917%	(29,062)		(5,491,979)	-	-	
201711	(5,491,979)				0.52917%	(29,062)		(5,491,979)	-	-	
201712	(5,491,979)				0.52917%	(29,062)		(5,491,979)	-	-	
current month entry			(265,971)			(27,578)					

201705 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		27,578
431016 ED WA	27,578	
186324 ED WA		265,971
557322 ED WA	265,971	

293,549 TTL

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

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

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REC Revenue and Expense	Source	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Voluntary REC Revenue	456016-ED-AN	(976,370)	-	(706,434)	(660,601)	(411,419)	-	-	-	-	-	-	-	\$ (2,774,824)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,231	2,897	3,518	1,559	3,425	-	-	-	-	-	-	-	\$ 13,630
Total		\$ (974,139)	\$ 2,897	\$ (702,916)	\$ (679,042)	\$ (407,994)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,761,194)
Washington State Share														
Voluntary REC Revenue	65.19%	(636,496)	-	(460,524)	(443,684)	(268,204)	-	-	-	-	-	-	-	\$ (1,808,908)
Voluntary REC Broker Fee Expense	65.19%	1,454	1,889	2,294	1,016	2,233	-	-	-	-	-	-	-	\$ 8,885
Total Surcharge (+) or Rebate (-)		\$ (635,041)	\$ 1,889	\$ (458,231)	\$ (442,668)	\$ (265,971)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,800,022)
Accounting Entries														
186324-ED-WA		Credit	Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit
557322-ED-WA		Debit	Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit

B ✓

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral interest will be accrued monthly and compounded semi-annually. Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

186322 ED WA												
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	GL Wand Balance	Variance	Notes	
201512	2,038,919		565,256		0.52833%	12,265		2,604,175	2,038,919.11			
201601	2,604,175		491,135		0.52833%	15,056		3,095,310	2,616,440.11	0.11	Semi-Annual Compounding	
201602	3,095,310		452,878		0.52833%	17,550		3,548,188	3,122,631.00	0.11		
201603	3,548,188		422,754		0.52833%	19,863		3,970,942	3,593,059.00	0.11		
201604	3,970,942		417,810		0.52833%	22,063		4,388,752	4,035,676.00	0.11		
201605	4,388,752		393,767		0.52833%	24,227		4,782,519	4,475,569.00	0.11		
201606	4,782,519		323,100		0.52917%	15,902		5,018,247	4,893,563.00	0.11		
201607	5,018,247	(2,050,047)	163,180		0.52917%	17,189		5,151,022	3,182,518.00	0.10	Semi-Annual Compounding - Balance xfer from 186323 Deferral	
201608	5,151,022		157,172	(36,414)	0.52917%	17,843	(386)	5,182,247	3,362,887.00	0.10		
201609	5,182,247		138,398		0.52917%	18,625		5,329,796	3,501,102.00	(0.02)	Move to 186324 - moved from 186323 in July in error	
201610	5,329,796		141,434		0.52917%	19,366		5,481,166	3,658,125.00	(0.02)		
201611	5,481,166		177,247		0.52917%	20,209		5,658,413	3,818,925.00	(0.02)		
201612	5,658,413		213,308		0.52917%	21,818		5,871,721	4,016,381.00	(0.02)		
201701	5,871,721		185,533		0.52917%	22,873		6,057,254	4,251,507.00	(0.02)	Semi-Annual Compounding	
201702	6,057,254		167,162		0.52917%	23,806		6,224,416	4,459,913.00	(0.02)		
201703	6,224,416		150,548		0.52917%	24,647		6,374,963	4,650,881.00	(0.02)		
201704	6,374,963		140,962		0.52917%	25,418		6,515,381	4,826,076.00	(0.02)		
201705	6,515,381				0.52917%	26,189		6,541,570	4,982,456.00	(166,380.02)		
201706	6,541,570				0.52917%	26,959		6,568,529	5,018,247.00			
201707	6,568,529				0.52917%	27,729		6,596,258	5,044,802.00			
201708	6,596,258				0.52917%	28,500		6,624,758	5,071,357.00		Semi-Annual Compounding	
201709	6,624,758				0.52917%	29,271		6,653,029	5,097,912.00			
201710	6,653,029				0.52917%	30,042		6,681,071	5,124,467.00			
201711	6,681,071				0.52917%	30,813		6,708,884	5,151,022.00			
201712	6,708,884				0.52917%	31,584		6,736,468	5,177,577.00			
current month entry										140,962		
201705 UPDATE DATE TO CALC JET ENTRY										25,418		

JET ENTRY:	DR	CR
186322 ED WA	25,418	
419600 ED WA		25,418
186322 ED WA	140,962	
557324 ED WA		140,962

186,380 TTL -

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

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201705 , State Code : WA , Billing Determinant : RIDER 98

Accounting Period: 201705 ✓ 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	-57,388	0	0	-414,434
0002 - RESIDENTIAL DISCOUNT	0	0	-154	0	0	-1,231
0011 - GENERAL SERVICE	0	0	-14,956	0	0	-90,994
0012 - RESID&FARM-GEN SERV	0	0	-1,441	0	0	-10,976
0021 - LARGE GENERAL SERV	0	0	-38,166	0	0	-205,326
0022 - RESID&FRM-LGE GEN SE	0	0	-948	0	0	-5,862
0025 - EXTRA LGE GEN SERV	0	0	-31,140	0	0	-157,092
0030 - PUMPING SERV-SPECIAL	0	0	-798	0	0	-837
0031 - PUMPING SERVICE	0	0	-2,080	0	0	-8,901
0032 - PUMPING SVC RES&FRM	0	0	-195	0	0	-715
0041 - CO OWNED ST LIGHTS	0	0	-2	0	0	-10
0042 - CO OWNED ST LITS SO VA	0	0	-265	0	0	-1,375
0044 - CST OWND ST LT SO VA	0	0	-6	0	0	-35
0045 - CUST OWND ST LT ENGY	0	0	-16	0	0	-94
0046 - CUST OWND ST LT S V	0	0	-35	0	0	-176
0047 - AREA LIGHT-COM&INDUS	0	0	-151	0	0	-759
0048 - AREA LGHT-FARM&RESID	0	0	-76	0	0	-384
Total RIDER 98	0	0	-147,815	0	0	-899,202
Total RIDER 98	0	0	-147,815	0	0	-899,202
Total RIDER 98	0	0	-147,815	0	0	-899,202

Conversion Factor 0.953638

Amort Expense \$ (140,962)

mw

(A)
mw