

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS	TOTAL	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	\$61,393,959	\$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	(\$37,719,203)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$8,359,450	\$3,107,526	\$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	\$9,055,016	\$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)	(\$1,582,047)	(\$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	\$1,439,098	\$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	\$113,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$51,591,385	\$18,324,988	\$12,324,779	\$10,817,944	\$6,352,662	\$3,771,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0

AUTHORIZED NET EXPENSE-SYSTEM	Total through May	Jan/17	Feb/17	Mar/17	Apr/17	May/17	Jun/17	Jul/17	Aug/17	Sep/17	Oct/17	Nov/17	Dec/17
9 555 Purchased Power	\$53,086,652	\$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
10 447 Sale for Resale	(\$39,099,154)	(\$7,154,528)	(\$6,331,583)	(\$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	\$11,695,729	\$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	\$1,612,580	\$2,628,470	\$2,755,227
12 547 CT Fuel	\$31,403,424	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13 456 Transmission Revenue	(\$6,179,776)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,506,921)	(\$1,586,833)	(\$1,599,620)	(\$1,447,883)	(\$1,304,804)	(\$1,285,929)	(\$1,197,858)	(\$1,199,571)
14 565 Transmission Expense	\$7,237,005	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
15 557 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	\$57,500
16 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)	(\$193,170)
17 Authorized Net Expense	\$57,465,530	\$16,183,101	\$15,682,567	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$16,619,356
18 Actual - Authorized Net Expense	(\$5,874,145)	\$2,141,887	(\$3,357,788)	(\$2,540,732)	(\$1,717,208)	(\$400,304)							
19 Resource Optimization - Subtotal	(\$2,915,043)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$962,887)							
20 Adjusted Net Expense	(\$8,789,188)	\$1,720,485	(\$3,493,657)	(\$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	(\$5,687,483)	\$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	\$0
24 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$684,138)	(\$899,103)	(\$134,989)	\$66,915	\$59,414	\$223,625							
Net Power Cost (+) Surcharge (-) Rebate	(\$6,371,621)	\$214,223	(\$2,395,734)	(\$2,043,529)	(\$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	\$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	\$1,778,716	\$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	TOTAL	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
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	\$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	\$0	\$0	\$0
63	Gas Bookouts-557700	\$133,946	\$0	\$109,560	\$11,750	\$0	\$12,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$133,946)	\$0	(\$109,560)	(\$11,750)	\$0	(\$12,636)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$15,986,736	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$3,016,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel Dispatch/Fin -456010	(\$3,956,849)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$835,460)	(\$761,623)	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$24,729	\$0	\$0	\$11,850	\$0	\$12,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$24,729)	\$0	\$0	(\$11,850)	\$0	(\$12,879)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Resource Optimizaton Subtotal	(\$2,915,376)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	(\$962,926)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$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	\$0	\$0	\$0
76	Wind REC Subtotal	\$108	\$10	\$23	\$15	\$21	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$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	\$0	\$0	\$0
79	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$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	\$0	\$0	\$0
81	Net Resource Optimization	(\$2,915,043)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$962,887)	\$0	\$0	\$0	\$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	\$0	\$0	\$0

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	
Total Revenue Credit - \$	\$899,103	\$134,989	(\$66,915)	(\$59,414)	(\$223,625)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$684,138