

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF SEPTEMBER 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)
201706	\$ (1,785,595.18)	\$ (85,119.00)	\$ (1,870,714.18)
201707	\$ (1,870,714.18)	\$ 1,052,127.00	\$ (818,587.18)
201708	\$ (818,587.18)	\$ 801,190.00	\$ (17,397.18)
201709	\$ (17,397.18)	\$ (36.00)	\$ (17,433.18)

201708

\$ (17,397.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (17,397.18)	
Deferral	\$ -	481 - ERM
Interest	\$ (36.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
Ending Balance	\$ (17,433.18)	
<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	\$ -	481 - ERM
Interest	\$ (17,433.00)	481 - ERM
Ending Balance	\$ (17,433.18)	
	<u>Total</u>	<u>Absorbed (Avista)</u> <u>Deferred (Customer)</u>
First \$4M at 100%	\$ 3,600,531	\$ 3,600,531 \$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ - \$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ - \$ -
Over \$10M at 10%	\$ -	\$ - \$ -
	\$ 3,600,531	\$ 3,600,531 \$ -

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)
201706	\$ (3,391,772.00)	\$ (9,815.00)	\$ (3,401,587.00)
201707	\$ (3,401,587.00)	\$ 3,401,587.00	\$ -
201708	\$ -	\$ -	\$ -
201709	\$ -	\$ -	\$ -
201708			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ -	
Transfer to 182350	\$ -	481 - ERM
Ending Balance	\$ -	

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)
201706	\$ (18,211,134.71)	\$ (52,693.00)	\$ (18,263,827.71)
201707	\$ (18,263,827.71)	\$ (3,465,487.00)	\$ (21,729,314.71)
201708	\$ (21,729,314.71)	\$ (63,900.00)	\$ (21,793,214.71)
201709	\$ (21,793,214.71)	\$ (63,900.00)	\$ (21,857,114.71)

201708

\$ (21,793,214.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (21,793,214.71)	
Transfer from 186290	\$ -	
Interest	\$ (63,900.00)	481 - ERM
Ending Balance	\$ (21,857,114.71)	

STATE OF WASHINGTON 283280 DFIT ASSOCIATED WITH ERM DEFERRALS
--

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance

\$ (17,433.18)

Account 186290.ED.WA balance

\$ -

Account 182350.ED.WA balance

\$ (21,857,114.71)

Total

\$ (21,874,547.89)

Federal income tax rate

0.35

Deferred FIT related to deferrals

\$ (7,656,091.76)

Rounding

\$ 0.88

Balance that should be in account

\$ (7,656,090.88)

GL Check

\$ 7,633,715.04

**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
	201706	\$ 4,992,455.98	\$ 169,267.02	\$ 5,161,723.00
	201707	\$ 5,161,723.00	\$ (5,721,115.00)	\$ (559,392.00)
	201708	\$ (559,392.00)	\$ 279,802.54	\$ (279,589.46)
	201709	\$ (279,589.46)	\$ 265,259.48	\$ (14,329.98)

GL YTD Check **201708** \$ (279,589.46)

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (279,589.46)	
Transfer from 186324		\$ -	
Amortization		\$ 266,005.00	475 - WA REC Journal
Interest - 6.340%		\$ (745.52)	475 - WA REC Journal
	Ending Balance	\$ (14,329.98)	

STATE OF WASHINGTON 283305 DFIT ASSOCIATED WITH REC DEFERRALS
--

DFIT Associated with ERM Deferrals

Account 283305.ED.WA

Account 186322.ED.WA balance

\$ (14,329.98)

Account 186323.ED.WA balance

\$ (365,499.39)

Account 186324.ED.WA balance

\$ (0.88)

Total

\$ (379,830.25)

Federal income tax rate

\$ (0.35)

Deferred FIT related to deferrals

\$ 132,940.59

Misc.

\$ -

Balance that should be in account

\$ 132,940.59

GL Check

\$ 164,206.03

\$ -

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2017

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201709

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 10/05/2017 10:23 AM

Type: C

Submitted by: Cheryl Kettner


Approval Requested: 10/05/2017 10:23 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Seq.	Jur.	S.L.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		63,900.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	63,900.00		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		36.00	Current Year ERM Interest Accrual (2017)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	36.00		Current Year ERM Interest Expense (2017)
Totals:						63,936.00	63,936.00	


 Prepared by Cheryl Kettner
 Date: 10/5/2017

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	0.29494%

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)	(18,053,056)	(18,000,363)	0.00	
2/28/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,105,749)	(18,053,056)	0.00	
3/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,158,442)	(18,105,749)	0.00	
4/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,211,135)	(18,158,442)	0.00	
5/31/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,263,828)	(18,211,135)	0.00	
6/30/2017	(17,947,670)		0		(52,693)		(17,947,670)	(18,316,521)	(18,263,828)	0.00	
7/31/2017	(18,263,828)	(3,401,587)	0		(63,900)		(21,665,415)	(21,729,315)	(21,729,315)	0.00	
8/31/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,793,215)	(21,793,215)	0.00	
9/30/2017	(21,665,415)		0		(63,900)		(21,665,415)	(21,857,115)	(21,793,215)	63,900.00	
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	63,900		Interest Expense Energy Deferrals
182350 ED WA		63,900	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	0.29494%

Account 186280

Month Ending	Beg. 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)	3,342,983	0		0	0	0	0	(3,342,983)	0	
1/31/2017											
2/28/2017	0					0	(168,780)	0	0	0.00	
3/31/2017	0		(168,780)		(248)	0	(169,028)	(169,028)	(169,028)	0.00	
4/30/2017	(168,780)		(1,116,064)		(2,134)		(1,284,844)	(1,287,226)	(1,287,226)	0.00	
5/31/2017	(1,284,844)		(493,872)		(4,497)		(1,778,716)	(1,785,595)	(1,785,595)	0.00	
6/30/2017	(1,778,716)		(79,780)		(5,339)		(1,858,496)	(1,870,714)	(1,870,714)	0.00	
7/31/2017	(1,870,714)		1,058,087		(3,960)		(814,627)	(818,587)	(818,587)	0.00	
8/31/2017	(814,627)		802,409		(1,219)		(12,218)	(17,397)	(17,397)	0.00	
9/30/2017	(12,218)		0		(36)		(12,218)	(17,433)	(17,397)	36.00	
10/31/2017			0								
11/30/2017			0								
12/31/2017			0								

Entry:	Debit	Credit
557280 ED WA	-	Deferred Power Supply Expense
186280 ED WA	-	Regulatory Asset ERM Deferred Current Year
431600 ED WA	36.00	Interest Expense Energy Deferrals
186280 ED WA		Regulatory Asset ERM Deferred Current Year
		36.00

ELECTRIC UNBILLED KWH AND REVENUE										
REVENUE CLASS CODE	TOWN	ACCOUNT DESCRIPTION	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Prior Month Reversal REVENUE (1)	Net Change KWH	Net Change REVENUE
WASHINGTON										
01	2800	Residential Service	0001	92,455,751	\$ 8,775,021	(116,865,343)	\$ (10,938,749)	\$ (10,938,749)	(24,429,552)	\$ (2,163,728)
01	2800	Residential Fixed Income Senio	0002	191,760	\$ 12,185	(238,611)	\$ (14,922)	\$ (14,922)	(46,851)	\$ (2,737)
01	2800	Residential Farm Gen	0012	2,109,361	\$ 326,471	(2,396,111)	\$ (359,417)	\$ (359,417)	(276,750)	\$ (32,946)
01	2800	Residential Farm Lg	0022	1,287,532	\$ 107,449	(1,533,928)	\$ (125,763)	\$ (125,763)	(246,396)	\$ (18,314)
01	2800	Residential Farm Pump	0032	493,097	\$ 49,614	(794,008)	\$ (72,226)	\$ (72,226)	(290,911)	\$ (22,412)
21	2800	Commercial General	0011	23,970,009	\$ 2,774,289	(29,178,727)	\$ (3,323,878)	\$ (3,323,878)	(5,208,718)	\$ (549,589)
21	2800	Commercial Lg General	0021	55,528,239	\$ 4,510,756	(65,209,000)	\$ (5,223,600)	\$ (5,223,600)	(9,680,761)	\$ (713,044)
21	2800	Commercial Extra Lg	0025	-	\$ -	(3,264,593)	\$ (212,664)	\$ (212,664)	(2,960,238)	\$ (212,664)
21	2800	Commercial Pump	0031	5,780,197	\$ 465,970	(8,790,435)	\$ (692,997)	\$ (692,997)	(9,463,359)	\$ (227,027)
31	2800	Industrial General	0011	219,154	\$ 24,555	(272,698)	\$ (30,184)	\$ (30,184)	(53,544)	\$ (5,629)
31	2800	Industrial Lg General	0021	4,437,876	\$ 344,608	(5,351,706)	\$ (410,984)	\$ (410,984)	(913,830)	\$ (66,376)
31	2800	Industrial Extra Lg	0025	-	\$ -	-	\$ -	\$ -	-	\$ -
31	2800	Industrial Pump	0031	821,829	\$ 66,592	(1,431,866)	\$ (113,429)	\$ (113,429)	(609,837)	\$ (46,837)
WASHINGTON TOTAL					187,294,805	17,457,710	7,056,070.00	(235,296,826.00)	(48,002,021)	(4,061,323)
IDAHO										
01	3800	Residential Service	0001	41,173,628	\$ 3,884,580	(53,278,446)	\$ (5,092,472)	\$ (5,092,472)	(12,104,818)	\$ (1,107,892)
01	3800	Residential Farm Gen	0012	904,012	\$ 120,719	(1,056,706)	\$ (136,411)	\$ (136,411)	(152,694)	\$ (15,692)
01	3800	Residential Farm Lg	0022	273,943	\$ 21,361	(340,873)	\$ (25,709)	\$ (25,709)	(66,930)	\$ (4,348)
01	3800	Residential Farm Pump	0032	164,366	\$ 19,075	(204,524)	\$ (21,712)	\$ (21,712)	(40,158)	\$ (3,637)
21	3800	Commercial General	0011	13,834,120	\$ 1,362,162	(17,214,085)	\$ (1,663,676)	\$ (1,663,676)	(3,379,965)	\$ (301,514)
21	3800	Commercial Lg General	0021	23,613,884	\$ 1,714,868	(28,633,330)	\$ (2,044,064)	\$ (2,044,064)	(5,019,446)	\$ (329,216)
21	3800	Commercial Extra Lg	0025	-	\$ -	-	\$ -	\$ -	-	\$ -
21	3800	Commercial Pump	0031	2,383,304	\$ 217,176	(2,795,158)	\$ (254,087)	\$ (254,087)	(411,854)	\$ (36,911)
31	3800	Industrial General	0011	191,760	\$ 18,278	(204,524)	\$ (19,359)	\$ (19,359)	(12,764)	\$ (1,081)
31	3800	Industrial Lg General	0021	2,876,401	\$ 194,471	(3,579,166)	\$ (239,683)	\$ (239,683)	(702,765)	\$ (45,212)
31	3800	Industrial Extra Lg	0025	-	\$ -	-	\$ -	\$ -	-	\$ -
31	3800	Industrial Pump	0031	1,232,743	\$ 111,647	(1,533,928)	\$ (136,677)	\$ (136,677)	(301,185)	\$ (27,030)
IDAHO TOTAL					86,648,161	7,763,337	(106,840,740)	(9,635,870)	(22,192,579)	(1,872,533)
WASHINGTON & IDAHO TOTAL				check	273,942,966	25,221,047	(344,137,566)	0.0905	(70,194,600)	(5,933,856)

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
	TOTAL												
1	555 Purchased Power	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$7,370,635	\$7,518,769	\$7,684,967	\$7,537,349	\$8,660,886	\$0	\$291,161	\$300,823
2	447 Sale for Resale	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,808,662)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	\$0	\$0	\$0
3	501 Thermal Fuel	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$2,550,191	\$0	\$0	\$0
4	547 CT Fuel	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,564	\$2,313,002	\$8,249,668	\$9,519,606	\$7,225,158	\$0	\$0	\$0
5	456 Transmission Revenue	(\$16,257,016)	(\$1,536,895)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	\$0	\$0	\$0
6	565 Transmission Expense	\$13,129,727	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$0	\$0	\$0
7	557 Broker Fees	\$559,903	\$46,719	\$19,336	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$82,515	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$18,324,988	\$12,324,779	\$10,817,944	\$6,352,662	\$3,771,012	\$4,527,201	\$11,862,436	\$16,703,313	\$11,566,058	\$0	\$291,161	\$300,823
	Total through September												
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)	(\$6,331,583)	(\$7,373,144)	(\$9,451,450)	(\$8,798,449)	(\$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	\$53,128,467	\$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	(\$12,118,916)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,506,921)	(\$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	\$12,934,845	\$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
16	557 Broker Fees	\$517,500	\$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	(\$1,738,530)	(\$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	\$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	\$2,141,887	(\$3,357,788)	(\$2,540,732)	(\$1,717,208)	(\$400,304)	\$544,194	\$4,119,632	\$3,799,074	\$396,820	(\$14,802,152)	(\$16,318,533)	\$0
19	Resource Optimization - Subtotal	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$962,887)	(\$682,514)	(\$660,516)	(\$371,017)	(\$69,406)	\$0	\$0	\$0
20	Adjusted Net Expense	\$1,720,485	(\$3,493,657)	(\$3,261,388)	(\$2,391,437)	(\$1,363,191)	(\$138,320)	\$3,459,116	\$3,428,057	\$327,414	\$0	(\$14,802,152)	(\$16,318,533)
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)	(\$89,507)	\$2,238,394	\$2,218,296	\$211,870	\$0	(\$9,578,473)	(\$10,559,723)
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	(\$2,492,101)	(\$134,989)	\$66,915	\$59,414	\$223,625	(\$16,866)	(\$830,278)	(\$758,570)	(\$202,249)	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	\$214,223	(\$2,395,734)	(\$2,043,529)	(\$1,488,085)	(\$658,496)	(\$106,373)	\$1,408,116	\$1,459,726	\$9,621	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	\$214,223	(\$2,181,511)	(\$4,225,040)	(\$5,713,125)	(\$6,371,621)	(\$6,477,994)	(\$5,069,878)	(\$3,610,152)	(\$3,600,531)	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)	(\$1,858,496)	(\$802,409)	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	\$0	(\$168,780)	(\$1,116,064)	(\$493,872)	(\$79,780)	\$1,056,087	\$802,409	\$0	\$0	\$0	\$0
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$168,780	\$1,116,064	\$493,872	\$79,780	(\$1,056,087)	(\$802,409)	\$0	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	\$214,223	(\$2,181,511)	(\$4,056,260)	(\$4,428,281)	(\$4,592,905)	(\$4,619,498)	(\$4,267,469)	(\$3,610,152)	(\$3,600,531)	#VALUE!	#VALUE!	#VALUE!

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	\$1,256,286	\$1,387,471	\$1,276,154	\$2,480,150	\$0
1	Short-Term Purchases	\$10,404,819	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$1,156,091	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$931,456	\$68,413	\$131,499	\$171,132	\$173,723	\$176,961	\$86,835	\$45,787	\$49,910	\$0
3	Douglas County PUD (Wells Settlement)	\$1,412,476	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$153,740	\$0
4	Douglas County PUD (Wells)	\$5,455,665	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$0
5	Giant 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)	\$6,494	\$649	\$1,792	\$1,792	\$562	\$509	\$488	\$633	\$591	\$0
7	Inland Power & Light - Deer Lake	\$1,081,485	\$99,602	\$151,083	\$134,036	\$124,595	\$119,883	\$137,282	\$85,830	\$80,376	\$0
8	Small Power	\$1,173,452	\$148,937	\$130,566	\$12,193	\$143,454	\$141,893	\$193,728	\$173,574	\$153,636	\$0
9	Stimson Lumber	\$1,730,347	\$196,425	\$345,889	\$288,540	\$301,011	\$282,927	\$33,555	\$33,816	\$33,816	\$0
10	City of Spokane - Waste-to-Energy	\$3,872,109	\$379,378	\$300,385	\$452,188	\$471,993	\$50,938	\$593,742	\$570,212	\$571,536	\$0
11	City Holder	\$18,739,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rathdrum Power, LLC (Lancaster PPA)	\$13,043,241	\$2,230,759	\$1,994,043	\$1,868,211	\$1,898,657	\$1,914,518	\$2,289,914	\$2,364,389	\$2,310,281	\$0
13	Palouse Wind	\$1,818,956	\$1,520,651	\$1,752,139	\$2,482,824	\$941,544	\$1,462,141	\$836,660	\$878,233	\$887,125	\$0
14	WPM Ancillary Services	\$82,715	\$91,017	\$23,669	\$2,920	(\$41,458)	\$7,446	\$206,488	\$204,218	\$178,839	\$0
15	Non-Mon. Accruals	\$93,387,924	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$17,370,635	\$7,518,769	\$7,537,349	\$8,660,896	\$0
16	Non-Mon. Accruals	\$87,308,904	\$13,485,698	\$12,588,213	\$10,837,848	\$6,675,797	\$6,710,449	\$8,016,677	\$10,889,579	\$9,076,302	\$0
17	Total 555 Purchased Power	\$87,308,904	\$13,485,698	\$12,588,213	\$10,837,848	\$6,675,797	\$6,710,449	\$8,016,677	\$10,889,579	\$9,076,302	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$573,578)	\$775,802	\$2,897,284	\$639,744	\$428,980	\$503,075	(\$802,503)	(\$4,465,783)	(\$1,006,515)	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$82,715	\$91,017	\$23,669	\$2,920	(\$41,458)	\$7,446	(\$814)	\$18,701	(\$1,390)	\$0
		\$3,954,411	\$805,291	\$832,870	\$410,252	\$128,444	\$112,154	\$265,119	\$890,634	\$413,650	\$0
		\$1,818,956	\$261,636	\$234,225	\$194,814	\$178,872	\$185,649	\$206,488	\$204,218	\$178,839	\$0
		\$1,826,433	\$29,306,43	\$37,920,54	\$21,947,47	\$20,273,81	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$93,387,924	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$17,370,635	\$7,518,769	\$7,537,349	\$8,660,896	\$0
		(\$50,150,271)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	(\$4,532,469)	(\$4,249,868)	(\$5,767,715)	(\$2,850,184)	(\$5,814,723)	\$0
		\$759,805	\$108,961	\$65,630	\$34,616	\$34,616	\$32,503	\$119,999	\$193,228	\$135,253	\$0
		\$107,090	\$12,011	\$10,778	\$12,951	\$12,145	\$10,831	\$11,907	\$12,137	\$11,889	\$0
		\$427,399	\$59,941	\$52,430	\$42,548	\$42,548	\$42,730	\$48,894	\$43,177	\$45,470	\$0
		(\$11,774,976)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	(\$1,239,088)	\$0
		(\$60,630,953)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	\$0
		(\$40,820,088)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	(\$3,748,719)	(\$2,808,113)	(\$2,397,556)	(\$7,013,104)	(\$5,594,362)	\$0
		(\$1,657,090)	\$289,518	(\$1,363,010)	(\$2,734,594)	(\$1,309,900)	(\$1,439,179)	\$211,353	\$5,635,051	\$599,335	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$4,559,843)	(\$802,832)	(\$993,315)	(\$559,145)	(\$147,400)	(\$141,420)	(\$301,175)	(\$1,019,371)	(\$438,245)	\$0
		\$1,818,956)	(\$261,636)	(\$234,225)	(\$194,814)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	(\$178,839)	\$0
		(\$11,774,976)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	(\$1,239,088)	\$0
		(\$60,630,953)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	\$0
		\$4,058,653	\$653,011	\$601,581	\$506,752	\$3,929	\$96,468	\$622,930	\$576,580	\$711,029	\$0
		\$19,065	\$3,295	\$2,449	\$1,816	(\$50)	\$4,924	\$1,635	\$2,055	\$535	\$0
		\$14,445,529	\$2,431,169	\$832,329	\$1,144,320	\$599,200	\$827,357	\$2,405,242	\$3,165,929	\$1,812,443	\$0
		\$120,402	\$20,051	\$9,405	\$6,597	\$27,277	\$3,840	\$18,427	\$18,427	\$6,184	\$0
		\$18,643,649	\$3,107,526	\$1,445,764	\$1,659,485	\$593,079	\$932,589	\$3,058,428	\$3,762,991	\$2,530,191	\$0
		358,604	58,054	53,688	47,755	28,066	8,826	55,406	48,916	57,893	\$0
		625,131	98,882	78,121	51,861	30,106	32,503	96,593	98,520	85,114	\$0
		wood	\$11.25	\$11.21	\$10.61	\$10.20	\$10.93	\$11.24	\$11.79	\$12.28	\$0
		coal	\$24.59	\$10.65	\$22.07	\$23.16	\$25.45	\$32.13	\$32.13	\$21.29	\$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

447 SALES FOR RESALE

447 SALES FOR RESALE

501 FUEL-DOLLARS

501 FUEL-TONS

501 FUEL-COST PER TON

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	(\$16,257,016)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$13,088,903	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$1,482,573	\$1,429,765	\$1,487,322	\$1,474,406	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
55	Total 565 Transmission Expense	\$13,129,727	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,434,301	\$1,491,858	\$1,478,942	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$359,602	\$44,479	\$43,154	\$35,685	\$28,909	\$46,073	\$36,369	\$42,289	\$41,607	\$0
57	557172 ED AN	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$101,772	\$2,240	(\$23,818)	\$72,055	\$16,276	\$10,752	\$8,955	\$7,171	\$3,705	\$4,436
59	557018 ED AN	\$98,154	\$0	\$0	\$0	\$56,508	\$3,568	\$3,361	\$18,245	\$16,472	\$0
60	Total 557 ED AN Broker & Related Fees	\$559,903	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$46,901	\$64,239	\$62,515	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$14,104,830	\$465,163	\$1,164,156	\$1,884,211	\$1,500,828	\$1,281,528	\$2,237,102	\$2,455,984	\$2,162,307	\$0
62	Econ Dispatch-557150	(\$228,230)	(\$2,907,151)	\$921,961	\$1,755,397	\$2,054,073	\$2,367,946	(\$2,976,389)	(\$1,245,477)	(\$2,654,374)	\$0
63	Gas Bookouts-557700	\$1,593,189	\$0	\$109,560	\$11,750	\$0	\$12,636	\$742,450	\$658,115	\$68,678	\$0
64	Gas Bookouts-557711	(\$1,593,189)	\$0	(\$109,560)	(\$11,750)	\$0	(\$12,636)	(\$742,450)	(\$658,115)	(\$68,678)	\$0
65	Intraco Thermal Gas-557730	\$36,498,711	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$3,018,889	\$5,452,335	\$5,589,840	\$5,975,860	\$0
66	Fuel DispatchFin-456010	(\$6,508,388)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$635,460)	(\$761,623)	(\$602,008)	(\$1,132,181)	(\$831,365)	\$0
67	Fuel Dispatch-456015	(\$21,694,221)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	(\$4,636,483)	(\$6,108,620)	(\$4,499,556)	(\$37,151)	\$0
68	Intraco Thermal Gas-456730	(\$26,872,079)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$1,752,218)	(\$2,233,183)	(\$1,275,199)	(\$2,242,160)	(\$5,430,140)	\$0
69	Fuel Bookouts-456711	\$655,967	\$0	\$0	\$11,850	\$0	\$12,879	\$0	\$631,238	\$0	\$0
70	Fuel Bookouts-456720	(\$655,967)	\$0	\$0	(\$11,850)	\$0	(\$12,879)	\$0	(\$631,238)	\$0	\$0
71	Resource Optimization Subtotal	(\$4,699,377)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	(\$962,926)	(\$660,849)	(\$371,137)	(\$69,463)	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$472	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$472	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$409	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$57	\$0
76	Wind REC Subtotal	\$409	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$57	\$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	(\$4,698,496)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,228)	(\$962,887)	(\$660,516)	(\$371,017)	(\$69,406)	\$0
82	Adjusted Actual Net Expense	\$92,143,881	\$17,903,586	\$12,188,910	\$10,097,288	\$5,678,433	\$2,808,125	\$3,844,687	\$11,201,920	\$16,332,296	\$11,496,652

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)	\$24,160,653	\$291,161	\$300,823
3	Douglas County PUD (Wells Settlement)	\$10,404,819	\$0	\$0
4	Douglas County PUD (Wells)	\$931,456	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,412,476	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$5,455,665	\$0	\$0
7	Inland Power & Light - Deer Lake	\$9,474,572	\$0	\$0
8	Small Power	\$6,494	\$0	\$0
9	Stimson Lumber	\$1,061,485	\$0	\$0
10	City of Spokane-Upriver	\$1,173,452	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,730,347	\$0	\$0
12	Place Holder	\$3,872,109	\$0	\$0
13	Rathrum Power, LLC (Lancaster PPA)	\$18,739,484	\$0	\$0
14	Palouse Wind	\$13,043,241	\$0	\$0
15	WPM Ancillary Services	\$1,818,956	\$0	\$0
16	Non-Mon. Accruals	\$82,715	\$0	\$0
17	Total 555 Purchased Power	\$93,387,924	\$291,161	\$300,823
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per \$k				
555 PURCHASED POWER				
	555000	\$87,308,904	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$0	\$0	\$0
	555312 Lancaster	(\$1,603,494)	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	\$82,715	\$0	\$0
	555700 Bookouts	\$3,954,411	\$0	\$0
	555710 Intercompany Ancillary	\$1,818,956	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$1,826,433	291,161.26	300,823.05
		\$93,387,924	\$291,161	\$300,823
447 SALES FOR RESALE				
18	Short-Term Sales	(\$50,150,271)	\$0	\$0
19	Nichols Pumping Index Sale	\$759,805	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$107,090	\$0	\$0
21	Pend Oreille DES	\$427,399	\$0	\$0
22	Merchant Ancillary Services	(\$11,774,976)	\$0	\$0
23	Total 447 Sales for Resale	(\$60,630,953)	\$0	\$0
447 SALES FOR RESALE				
	447000	(\$40,820,088)	\$0	\$0
	447100	(\$1,657,090)	\$0	\$0
	447313	\$0	\$0	\$0
	447700	(\$4,559,843)	\$0	\$0
	447710	(\$1,818,956)	\$0	\$0
	447720 Intercompany Transmission	(\$11,774,976)	\$0	\$0
		(\$60,630,953)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$4,058,653	\$0	\$0
25	Kettle Falls Gas-501120	\$19,065	\$0	\$0
26	Colstrip Coal-501140	\$14,445,529	\$0	\$0
27	Colstrip Oil-501160	\$120,402	\$0	\$0
28	Total 501 Fuel Expense	\$18,643,649	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls			
30	Colstrip			
	H:\Generation\KFGS Hog Fuel\...YYY	358,604	-	-
	H:\Generation\Colstrip\Colstrip Fuel ...	625,131	-	-
501 FUEL-COST PER TON				
31	Kettle Falls			
32	Colstrip			
	wood			
	coal			

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-17	Dec-17
547 FUEL				
33	NE CT Gas/Oil-547213	\$4,478	\$0	\$0
34	Boulder Park-547216	\$600,316	\$0	\$0
35	Kettle Falls CT-547211	\$158,948	\$0	\$0
36	Coyote Springs2-547610	\$24,861,241	\$0	\$0
37	Lancaster-547312	\$20,220,368	\$0	\$0
38	Rathdrum CT-547310	\$2,163,792	\$0	\$0
39	Total 547 Fuel Expense	\$48,009,143	\$0	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$99,409,763	\$291,161	\$300,823
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$10,350,599)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$2,394,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$322,050)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,818,956)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$45,180)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$79,029)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$1,247,202)	\$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	(\$16,257,016)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$13,088,903	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$40,824	\$0	\$0
55	Total 565 Transmission Expense	\$13,129,727	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$359,602	\$0	\$0
57	557172 ED AN	\$375	\$0	\$0
58	557165 ED AN	\$101,772	\$0	\$0
59	557018 ED AN	\$98,154	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$559,903	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$14,104,830	\$0	\$0
62	Econ Dispatch-557150	(\$228,230)	\$0	\$0
63	Gas Bookouts-557700	\$1,593,189	\$0	\$0
64	Gas Bookouts-557711	(\$1,593,189)	\$0	\$0
65	Intraco Thermal Gas-557730	\$36,498,711	\$0	\$0
66	Fuel DispatchFin -456010	(\$6,508,388)	\$0	\$0
67	Fuel Dispatch-456015	(\$21,694,221)	\$0	\$0
68	Intraco Thermal Gas-456730	(\$26,872,079)	\$0	\$0
69	Fuel Bookouts-456711	\$655,967	\$0	\$0
70	Fuel Bookouts-456720	(\$655,967)	\$0	\$0
71	Resource Optimization Subtotal	(\$4,699,377)	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$472	\$0	\$0
73	Misc. Power Exp. Subtotal	\$472	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$409	\$0	\$0
76	Wind REC Subtotal	\$409	\$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	(\$4,698,496)	\$0	\$0
82	Adjusted Actual Net Expense	\$92,143,881	\$291,161	\$300,823

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	423,687	464,714	513,953	482,863	-	-	-	4,437,837
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	(192,214)	(231,543)	(235,297)	-	-	-	(2,005,536)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	231,543	235,297	187,295	-	-	-	1,909,053
Total Retail Sales	613,351	507,267	487,840	427,351	424,227	424,707	504,043	517,707	434,861	-	-	-	4,341,354
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	4,182,216
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	53,019	48,440	12,915	-	-	-	159,138
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)	\$16,866	\$830,278	\$758,570	\$202,249	\$0	\$0	\$0	\$2,492,101



Revenue By Revenue Class
 Electric

Data Source: Financial Reporting

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201709	ED	01	01 RESIDENTIAL	222,719	193,649,502	19,248,591	222,318	1,984,206,638	196,965,238
		21	21 FIRM COMMERCIAL	24,775	200,397,603	19,820,281	24,696	1,676,262,993	166,662,488
		31	31 FIRM- INDUSTRIAL	343	78,227,395	4,993,592	344	716,271,200	45,441,878
		39	39 FIRM-PUMPING-IRRIGATION ONLY	556	8,830,338	683,898	551	44,418,952	3,468,443
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	424	962,574	409,119	416	9,077,090	3,667,041
		80	80 INTERDEPARTMENT REVENUE	72	795,266	79,332	74	7,600,465	749,575
		83	83 MISC-SERVICE REVENUE SNP	0	0	18,372	0	0	165,664
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,674	0	0	221,854
		ED - Summary		248,889	482,862,678	45,278,860	248,398	4,437,837,336	417,342,181
201709 - Summary				248,889	482,862,678	45,278,860	248,398	4,437,837,336	417,342,181
Overall - Summary				248,889	482,862,678	45,278,860	248,398	4,437,837,336	417,342,181

Run Date: Oct 5, 2017

For Internal Use Only

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of September 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201709

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 10/03/2017 2:21 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 10/03/2017 2:22 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	1,456.79		WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL		1,456.79	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	174,472.00		WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS		174,472.00	WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	745.52		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS		745.52	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	266,005.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT		266,005.00	WA Rec Deferral Amort
Totals:			442,679.31	442,679.31	

Explanation:

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

Keri Meister
Prepared by Keri Meister
[Signature]
Reviewed by
Date: 10-3-17
Date: 10/3/17

Approved for Entry
Corporate Accounting use Only
Date

DJ475 - Washington REC Deferral - Account 186323

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	186323 ED WA					186323 RECON			Notes				
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	Gl. Wand Balance	Variance		
201512	(2,022,351)				0.52833%	(10,685)		(2,022,351)	(2,033,036.00)	(2,022,351.13)	(0.13)	Semi-Annual Compounding - USE ACCT 186324 AS OF 201601	
201601	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,043,721.00)	(2,043,721.13)	(0.13)		
201602	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,054,406.00)	(2,054,406.13)	(0.13)		
201603	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,065,091.00)	(2,065,091.13)	(0.13)		
201604	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,075,776.00)	(2,075,776.13)	(0.13)		
201605	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,086,461.00)	(2,086,461.13)	(0.13)		
201606	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)			0.00	Semi-Annual Compounding - TRANSFER TO 186324	
201607	(2,086,461)	2,050,047	0	36,414	0.52917%	0	0	0			0.00		
201608	0	0	0	0	0.52917%	0	0	0			0.00		
201609	0	0	0	0	0.52917%	0	0	0			0.00		
201610	0	0	0	0	0.52917%	0	0	0			0.00		
201611	0	0	0	0	0.52917%	0	0	0			0.00		
201612	0	0	0	0	0.52917%	0	0	0			0.00		
201701	0	0	0	0	0.52917%	0	0	0			0.00		
201702	0	0	0	0	0.52917%	0	0	0			0.00		
201703	0	0	0	0	0.52917%	0	0	0			0.00		
201704	0	0	0	0	0.52917%	0	0	0			0.00		
201705	0	0	0	0	0.52917%	0	0	0			0.00		
201706	0	0	0	0	0.52917%	0	0	0			0.00		
201707	0		(193,944.00)	1,705.73	0.52917%	(504.12)		(192,238.27)	(192,742.39)	(192,742.27)	0.12	UE150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%	
201708	(192,238.27)		4,178.00		0.52917%	(1,006.21)		(188,060.27)	(189,570.60)	(189,570.60)	0.00		
201709	(188,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)	(365,499.39)	(189,570.60)	175,928.79		
201710	(362,532.27)							(362,532.27)					
201711	(362,532.27)							(362,532.27)					
201712	(362,532.27)							(362,532.27)					
current month entry			(174,472.00)										

Account	186323 ED WA					186323 RECON			Notes			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	Gl. Wand Balance	Variance	
201512	(2,022,351)				0.52833%	(10,685)		(2,022,351)	(2,033,036.00)	(2,022,351.13)	(0.13)	
201601	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,043,721.00)	(2,043,721.13)	(0.13)	
201602	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,054,406.00)	(2,054,406.13)	(0.13)	
201603	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,065,091.00)	(2,065,091.13)	(0.13)	
201604	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,075,776.00)	(2,075,776.13)	(0.13)	
201605	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)	(2,086,461.00)	(2,086,461.13)	(0.13)	
201606	(2,022,351)		0		0.52833%	(10,685)		(2,022,351)			0.00	
201607	(2,086,461)	2,050,047	0	36,414	0.52917%	0	0	0			0.00	
201608	0	0	0	0	0.52917%	0	0	0			0.00	
201609	0	0	0	0	0.52917%	0	0	0			0.00	
201610	0	0	0	0	0.52917%	0	0	0			0.00	
201611	0	0	0	0	0.52917%	0	0	0			0.00	
201612	0	0	0	0	0.52917%	0	0	0			0.00	
201701	0	0	0	0	0.52917%	0	0	0			0.00	
201702	0	0	0	0	0.52917%	0	0	0			0.00	
201703	0	0	0	0	0.52917%	0	0	0			0.00	
201704	0	0	0	0	0.52917%	0	0	0			0.00	
201705	0	0	0	0	0.52917%	0	0	0			0.00	
201706	0	0	0	0	0.52917%	0	0	0			0.00	
201707	0		(193,944.00)	1,705.73	0.52917%	(504.12)		(192,238.27)	(192,742.39)	(192,742.27)	0.12	
201708	(192,238.27)		4,178.00		0.52917%	(1,006.21)		(188,060.27)	(189,570.60)	(189,570.60)	0.00	
201709	(188,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)	(365,499.39)	(189,570.60)	175,928.79	
201710	(362,532.27)							(362,532.27)				
201711	(362,532.27)							(362,532.27)				
201712	(362,532.27)							(362,532.27)				
current month entry			(174,472.00)									

201709 UPDATE DATE TO CALC JET ENTRY (1,456.79)

JET ENTRY:	DR	CR
186323 ED WA		1,456.79
431016 ED WA	1,456.79	
186323 ED WA		174,472.00
557322 ED WA	174,472.00	

Misc Def Debit - WA Rec 2
Interest Exp on Rec Def
Misc Def Debit - WA Rec 2
Def Power Supply Exp - RECs

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

Account	186322 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512										2,038,919.11		
201601	2,038,919	565,256			0.52833%	12,265		2,604,175	2,616,440.00	2,616,440.11	0.11	Semi-Annual Compounding
201602	2,604,135	491,135			0.52833%	15,056		3,095,310	3,122,631.00	3,122,631.11	0.11	
201603	3,095,310	452,878			0.52833%	17,550		3,548,188	3,593,059.00	3,593,059.11	0.11	
201604	3,548,188	422,754			0.52833%	19,863		4,035,676	4,035,676.00	4,035,676.11	0.11	
201605	3,970,942	417,810			0.52833%	22,083		4,475,569	4,475,569.00	4,475,569.11	0.11	
201606	4,388,752	393,767			0.52833%	24,227		4,782,519	4,893,563.00	4,893,563.11	0.11	
201607	4,893,563	(2,050,047)	323,100		0.52917%	15,902		3,166,616	3,182,518.00	3,182,518.10	0.10	Semi-Annual Compounding - Balance xfer from 186323 Deferral
201608	3,166,616	163,180			0.52917%	17,189		3,329,795	3,362,887.00	3,362,887.10	0.10	
201609	3,329,796	157,172	(36,414)		0.52917%	17,843	(386)	3,450,554	3,501,101.98	3,501,101.98	(0.02)	Move to 186324 - moved from 186323 in July in error
201610	3,450,554	138,398			0.52917%	18,625		3,689,952	3,658,125.00	3,658,124.98	(0.02)	
201611	3,588,952	141,434			0.52917%	19,366		3,730,388	3,818,925.00	3,818,924.98	(0.02)	
201612	3,730,386	177,247			0.52917%	20,209		3,907,633	4,016,381.00	4,016,380.98	(0.02)	
201701	4,016,381	213,308			0.52917%	21,818		4,229,689	4,251,507.00	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689	185,533			0.52917%	22,873		4,415,222	4,459,913.00	4,459,912.98	(0.02)	
201703	4,415,222	167,162			0.52917%	23,806		4,582,384	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,384	150,548			0.52917%	24,647		4,732,932	4,826,076.00	4,826,075.98	(0.02)	
201705	4,732,932	140,962			0.52917%	25,418		4,873,894	4,992,456.00	4,992,455.98	(0.02)	
201706	4,873,894	143,097.02			0.52917%	26,170		5,016,991	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(555,886)	(559,392.00)	(559,392.00)	0.00	-Semi-Annual Compounding -JE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350% -Transfer 186324 Def balance to 186322 for Amortization
201708	(555,886.00)		281,998.00		0.52917%	(2,195.46)		(273,888.00)	(279,589.46)	(279,589.46)	0.00	
201709	(273,888.00)		266,005.00		0.52917%	(745.52)		(7,883.00)	(14,329.98)	(279,589.46)	(265,259.48)	
201710	(7,883.00)					-		(7,883.00)				
201711	(7,883.00)					-		(7,883.00)				
201712	(7,883.00)					-		(7,883.00)				
current month entry			266,005.00			(745.52)						

201709 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		745.52
419600 ED WA	745.52	
186322 ED WA	266,005.00	
557324 ED WA		266,005.00

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

265,259.48 TTL

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2017 REC Revenue and Expense Deferral Calculation

M

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)	(680,601)	(411,419)	(672,670)	(303,312)	-	(271,704)	-	-	-	\$ (4,022,510)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,231	2,887	3,518	1,559	3,425	1,360	5,806	6,409	4,068	-	-	-	\$ 31,272
Total		\$ (974,139)	\$ 2,887	\$ (702,916)	\$ (679,042)	\$ (407,994)	\$ (671,310)	\$ (297,506)	\$ 6,409	\$ (267,636)	\$ -	\$ -	\$ -	\$ (3,991,237)

Washington State Share	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
Voluntary REC Revenue	65.19%	(636,486)	-	(460,524)	(443,684)	(268,204)	(438,514)	(197,729)	(177,124)	-	-	-	\$ (2,622,274)
Voluntary REC Broker Fee Expense	65.19%	1,454	1,869	2,294	1,016	2,233	887	3,785	4,178	2,652	-	-	\$ 20,366
Total Surcharge (+) or Rebate (-)		\$ (635,041)	\$ 1,869	\$ (458,231)	\$ (442,668)	\$ (265,971)	\$ (437,627)	\$ (193,944)	\$ 4,178	\$ (174,472)	\$ -	\$ -	\$ (2,601,888)

Accounting Entries	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
186324.ED.WA													
557322.ED.WA													

A

Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc.	FERC Acct	Revenue Class Desc.	Meter Qty	Usage Qty	Revenue Amt.	YTD Average Meters	YTD Usage	YTD Revenue Amt.
2017/9	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-105,635	0	0	-767,124
			0001	0001 - RESIDENTIAL	440000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-7
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-206	0	0	-1,941
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-27,402	0	0	-181,101
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-258	0	0	-1,944
			0011	0011 - GENERAL SERVICE	440000	80 INTERDEPARTMENT REVENUE	0	0	-67	0	0	-582
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,401	0	0	-18,748
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	21 FIRM COMMERCIAL	0	0	-65,639	0	0	-405,412
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-5,234	0	0	-35,549
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-354	0	0	-2,335
			0022	0022 - RESID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,510	0	0	-10,721
			0025	0025 - EXTRA LGE GEN SERV	442300	21 FIRM COMMERCIAL	0	0	-16,573	0	0	-95,492
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-38,319	0	0	-258,628
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,027	0	0	-12,561
			0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-7,063	0	0	-30,015
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,016	0	0	-4,699
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,129	0	0	-9,916
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-43	0	0	-203
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-610	0	0	-2,734
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-230	0	0	-1,097
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-3	0	0	-21
			0042	0042 - CO OWNED ST LTS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-612	0	0	-3,269
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-11	0	0	-27
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-27	0	0	-182
			0046	0046 - AREA LIGHT-COM&INDUS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-63	0	0	-382
			0047	0047 - AREA LIGHT-COM&INDUS	442300	21 FIRM COMMERCIAL	0	0	-276	0	0	-1,595
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-7	0	0	-30
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-26
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-152	0	0	-885
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
	ED - Total						0	0	-278,874	0	0	-1,847,238
							0	0	-278,874	0	0	-1,847,238
							0	0	-278,874	0	0	-1,847,238
							0	0	-278,874	0	0	-1,847,238
2017/9 - Total												
Overall - Total												

Conversion Factor 0.953853 UE-150204 7-2017 thru 6-2018

Amort Exp \$ **266,005**