

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

Avista Utilities
 ERM Balances and Activity
 (excluding interest)

Year/Month	Actual Power Cost	Auth. Power Costs	Actual - Auth. Power Costs c = a - b	Resource Optimization	Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	Net Power Cost (+) Surchage (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)
Previous Year's Deferral Balance AVU-170204						64.71%				(\$21,290,653)
201701	\$18,324,988	\$16,183,101	\$2,141,887	(\$421,402)	\$1,720,485	\$1,113,326	(\$899,103)	\$214,223	\$214,223	\$0
201702	\$12,324,779	\$15,682,567	(\$3,357,788)	(\$135,869)	(\$3,493,657)	(\$2,260,745)	(\$134,989)	(\$2,395,734)	(\$2,395,734)	\$0
201703	\$10,817,944	\$13,358,676	(\$2,540,732)	(\$730,656)	(\$3,261,388)	(\$2,110,444)	\$66,915	(\$2,043,529)	(\$1,874,749)	(\$168,780)
201704	\$6,352,662	\$8,069,870	(\$1,717,208)	(\$674,229)	(\$2,391,437)	(\$1,547,499)	\$59,414	(\$1,488,085)	(\$372,021)	(\$1,116,064)
201705	\$3,771,012	\$4,171,316	(\$400,304)	(\$962,887)	(\$1,363,191)	(\$882,121)	\$223,625	(\$658,496)	(\$164,624)	(\$493,872)
201706	\$4,527,201	\$3,983,007	\$544,194	(\$682,514)	(\$138,320)	(\$89,507)	(\$16,866)	(\$106,373)	(\$26,593)	(\$79,780)
201707	\$11,862,436	\$7,742,804	\$4,119,632	(\$660,516)	\$3,459,116	\$2,238,394	(\$830,278)	\$1,408,116	\$352,029	\$1,056,087
201708	\$16,703,313	\$12,904,239	\$3,799,074	(\$371,017)	\$3,428,057	\$2,218,296	(\$758,570)	\$1,459,726	\$657,317	\$802,409
201709	\$11,566,058	\$11,169,238	\$396,820	(\$69,406)	\$327,414	\$2,118,870	(\$202,249)	\$9,621	\$9,621	\$0
201710	\$13,619,352	\$11,853,243	\$1,766,109	(\$705,794)	\$1,060,315	\$686,130	\$292,748	\$978,879	\$978,879	\$0
201711										
201712										
YTD Totals	\$109,869,745	\$105,118,061	\$4,751,684	(\$5,404,290)	(\$652,606)	(\$422,301)	(\$2,199,353)	(\$2,621,653)	(\$2,621,653)	\$0
Total Deferral										(\$21,290,653)

	Total	Absorbed (Arista)	Deferred (Customer)
First \$4M at 100%	(\$2,621,653)	(\$2,621,653)	\$
\$4M to \$10M at 25% (rebate)	\$	\$	\$
\$4M to \$10M at 50% (surchage)	\$	\$	\$
Over \$10M at 10%	(\$2,621,653)	(\$2,621,653)	\$

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)
201710	\$ (17,433.18)	\$ (36.00)	\$ (17,469.18)

201710

\$ (17,469.18)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (17,433.18)	
Deferral	\$ -	481 - ERM
Interest	\$ (36.00)	481 - ERM
Transfer to 186290	\$ -	481 - ERM
Ending Balance	\$ (17,469.18)	
<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	\$ (17,469.00)	481 - ERM
Ending Balance	\$ (17,469.18)	
	<u>Total</u>	<u>Absorbed (Avista)</u> <u>Deferred (Customer)</u>
First \$4M at 100%	\$ (2,621,653)	\$ (2,621,653) \$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ - \$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ - \$ -
Over \$10M at 10%	\$ -	\$ - \$ -
	\$ (2,621,653)	\$ (2,621,653) \$ -

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	\$ -	\$ -	\$ -
201710	\$ -	\$ -	\$ -
201710			\$ -

<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)
201710	\$ (21,857,114.71)	\$ (63,900.00)	\$ (21,921,014.71)

201710

\$ (21,921,014.71)

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (21,857,114.71)	
Transfer from 186290	\$ -	
Interest	\$ (63,900.00)	481 - ERM
Ending Balance	\$ (21,921,014.71)	

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

\$ (17,469.18)

Account 186290.ED.WA balance

\$ -

Account 182350.ED.WA balance

\$ (21,921,014.71)

Total

\$ (21,938,483.89)

Federal income tax rate

0.35

Deferred FIT related to deferrals

\$ (7,678,469.36)

Rounding

\$ 0.88

Balance that should be in account

\$ (7,678,468.48)

GL Check

\$ (7,678,470.00)

**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)
	201710	\$ (14,329.98)	\$ 205,554.83	\$ 191,224.85

GL YTD Check **201710** \$ 191,224.85

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ (14,329.98)	
Transfer from 186324		\$ -	
Amortization		\$ 205,054.00	475 - WA REC Journal
Interest - 6.340%		\$ 500.83	475 - WA REC Journal
	Ending Balance	\$ 191,224.85	

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

Account 186323.ED.WA balance	\$	191,224.85
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Account 186324.ED.WA balance	\$	(539,932.04)
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Total	\$	<u>(0.88)</u>
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Federal income tax rate	\$	(348,708.07)
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Deferred FIT related to deferrals	\$	(0.35)
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Misc.	\$	122,047.82
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Balance that should be in account	\$	<u>122,047.82</u>
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GL Check	\$	<u><u>122,047.53</u></u>
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\$ -

Attachment A


Avista Corporation
Monthly Power Cost Deferral Report
Month of October 2017

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 480-ID PCA
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD
 Effective Date: 201710
 Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:
 Last Saved: 11/06/2017 4:18 PM
 Approval Requested: 11/06/2017 4:18 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	211,093.00		Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL		211,093.00	Current Deferral Reg Asset - PCA
12	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,107.00		Interest on 182387 Account
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL		1,107.00	Interest on 182387 Account
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	6,043.00		Interest on 182386 Bal
25	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL		6,043.00	Interest on 182386 Bal
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	14.00		Current Deferral Interest Accrual
130	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL		14.00	Current Deferral Interest Accrual
140	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	371,038.00		Amortization of 7/14 - 6/15 Balance
150	001	557390 - IDAHO PCA AMT	ED	ID	DL		371,038.00	Amortization of 7/14 - 6/15 Balance
160	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL		354,467.00	Transfer from 182385 to 182386
170	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	354,467.00		Transfer to 182386 from 182385
Totals:						943,762.00	943,762.00	


 Prepared by Cheryl Kettner
 Date: 11/16/17

Reviewed by _____ Date _____
 Approved for Entry _____ Date _____
 Corporate Accounting use Only

Explanation:
 Record deferral of power costs in Idaho, amortization of existing balance, and interest & DFIT entries.

Idaho Power Cost Adjustment (PCA) Deferral Balance - Current Year Bucket

Interest is calculated monthly, but not compounded

Interest Rate	2016	2017
	0.083333%	0.083333%

Month Ending	Account	Beg. Balance	Balance Transfer	Deferral - Sur/(Reb.)	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes	
12/31/2016	182386								(1,831,174)			
1/31/2017	182386	(1,831,174)		(433,247)	693	(1,526)		(2,265,254)	(2,265,947)	(693)	557 Expenses added in March to deferral calculation	
2/28/2017	182386	(2,265,947)		(756,649)	(7,367)	(1,888)		(3,031,851)	(3,024,484)	7,367	557 Expenses added in March to deferral calculation	
3/31/2017	182386	(3,024,484)		(1,133,330)		(2,520)		(4,160,334)	(4,167,008)	(6,674)		
4/30/2017	182386	(4,167,008)		(1,123,487)		(3,472)		(5,293,967)	(5,293,967)	0		
5/31/2017	182386	(5,293,967)		(1,200,050)		(4,411)		(6,498,428)	(6,498,428)	0		
6/30/2017	182386	(6,498,428)		(730,150)		(5,415)		(7,233,993)	(7,233,993)	0		
		This account moves to the Pending tab										
6/30/2017	182387	This account moves from the Pending tab										
7/31/2017	182387	0		241,452	(1,706)	0		239,746	239,746	0		
8/31/2017	182387	239,746		1,127,390		200		1,367,336	1,367,336	0	ID Foregone Revenue Adjustment	
9/30/2017	182387	1,367,336		(39,636)		1,139		1,328,839	1,328,839	0		
10/31/2017	182387	1,328,839		(211,093)		1,107		1,118,853	1,328,839	209,986		
11/30/2017	182387											
12/31/2017	182387											

Entry:

557380 ED ID	Debit	211,093	Credit	0	Idaho PCA-Def
182387 ED ID	0	211,093	Regulatory Asset ID PCA Deferral		
182387 ED ID	1,107		Regulatory Asset ID PCA Deferral		
419600 ED ID			1,107	Interest on Energy Deferrals	

Idaho Power Cost Adjustment (PCA) Deferral Balance - Pending Bucket

Interest is calculated monthly, but not compounded

Year	Interest Rate
2016	0.083333%
2017	0.083333%

Month Ending	Account	Reg. Balance	Balance Transfer	Activity	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2016	182387								0		
1/31/2017	182387	0				0		0	0		
2/28/2017	182387	0				0		0	0		
3/31/2017	182387	0				0		0	0		
4/30/2017	182387	0				0		0	0		
5/31/2017	182387	0				0		0	0		
6/30/2017	182387	0				0		0	0		
This account moves to the Current Year tab											
6/30/2017	182386	This account moves from the Current Year tab									
7/31/2017	182386	(7,233,993)				(6,028)		(7,240,021)	(7,233,993)		
8/31/2017	182386	(7,240,021)				(6,033)		(7,246,054)	(7,240,021)		
9/30/2017	182386	(7,246,054)				(6,038)		(7,252,092)	(7,246,054)		
10/31/2017	182386	(7,252,092)				(6,043)		(7,258,135)	(7,252,092)	6,043	
This account moves to the Amortizing tab											
10/31/2017	182385	This account moves from the Amortizing tab									
11/30/2017	182385								(16,557)		
12/31/2017	182385										

Entry:

431600 ED ID	Debit	6,043/	Credit	
182386 ED ID			Interest on Energy Deferrals	6,043/
			Regulatory Asset ID PCA Deferral	

Idaho Power Cost Adjustment (PCA) Deferral Balance - Amortizing Bucket

Interest compounds and is calculated monthly
 Deferral Interest is Based on AVU-E-01-01

Month Ending	Account	Beg Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2016	182385	(406,223)						(350,663)	(406,223)		
1/31/2017	182385	(350,663)		55,899		(339)		(302,973)	(350,663)	0	
2/28/2017	182385	(302,973)		47,982		(292)		(257,571)	(302,973)	0	
3/31/2017	182385	(257,571)		45,654		(252)		(217,463)	(257,571)	0	
4/30/2017	182385	(217,463)		40,323		(215)		(178,456)	(217,463)	0	
5/31/2017	182385	(178,456)		39,188		(181)		(146,942)	(178,456)	0	
6/30/2017	182385	(146,942)		31,663		(149)		(100,350)	(146,942)	0	
7/31/2017	182385	(100,350)		46,714		(122)		(56,746)	(100,350)	0	
8/31/2017	182385	(56,746)		43,688		(84)		(16,557)	(56,746)	0	
9/30/2017	182385	(16,557)		40,236		(47)		354,467	(16,557)	0	
10/31/2017	182385			371,038		(14)			(16,557)	(371,024)	
		This account moves to the Pending tab									
10/31/2017	182386										
11/30/2017	182386								(7,252,092)		
12/31/2017	182386										
		This account moves from the Pending tab									

Entry:

Debit	Credit
182385 ED ID 371,038 /	Regulatory Asset ID PCA Deferral
557390 ED ID 14 /	Idaho PCA Amt
431600 ED ID	Interest Expense Energy Deferrals
182385 ED ID	14 / Regulatory Asset ID PCA Deferral
182385 ED ID 354,467 /	354,467 / Transfer from 182385
182386 ED ID	Transfer to 182386

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	\$104,431,016	\$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	\$11,045,092	\$291,161	\$300,823
2	447 Sale for Resale	(\$67,245,749)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)	\$0	\$0
3	501 Thermal Fuel	\$21,430,321	\$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	\$2,786,672	\$0	\$0
4	547 CT Fuel	\$54,325,701	\$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	\$6,316,558	\$0	\$0
5	456 Transmission Revenue	(\$17,674,635)	(\$1,601,614)	(\$1,536,895)	(\$1,582,047)	(\$1,818,694)	(\$2,240,043)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	(\$1,417,619)	\$0	\$0
6	565 Transmission Expense	\$14,583,805	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,487,109	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$1,454,078	\$0	\$0
7	557 Broker Fees	\$611,270	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$53,560	\$46,901	\$64,239	\$82,515	\$51,367	\$0	\$0
8	Adjusted Actual Net Expense	\$110,461,729	\$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	\$13,619,352	\$291,161	\$300,823
Total through														
AUTHORIZED NET EXPENSE-SYSTEM														
9	555 Purchased Power	\$94,706,256	\$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	(\$73,472,460)	(\$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)
11	501 Thermal Fuel	\$23,739,712	\$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
12	547 CT Fuel	\$80,571,027	\$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	(\$13,404,845)	(\$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	\$14,335,071	\$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	\$575,000	\$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	(\$1,931,700)	(\$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	\$105,118,061	\$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	\$4,751,684	\$2,141,887	(\$3,357,768)	(\$2,540,732)	(\$1,717,208)	(\$400,304)	\$544,194	\$4,119,632	\$3,799,074	\$396,820	\$1,766,109	(\$14,802,152)	(\$16,318,533)
19	Resource Optimization - Subtotal	(\$5,404,290)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,229)	(\$982,887)	(\$682,514)	(\$660,516)	(\$371,017)	(\$69,406)	(\$705,794)	\$0	\$0
20	Adjusted Net Expense	(\$31,773,291)	\$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	\$1,060,315	(\$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	(\$422,300)	\$1,113,326	(\$2,260,745)	(\$2,110,444)	(\$1,547,499)	(\$882,121)	(\$89,507)	\$2,238,394	\$2,218,296	\$211,870	\$686,130	(\$9,578,473)	(\$10,559,723)
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	(\$2,199,353)	(\$899,103)	(\$134,989)	\$66,915	\$59,414	\$223,625	(\$16,866)	(\$830,278)	(\$758,570)	(\$202,249)	\$292,748	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,621,653)	\$214,223	(\$2,395,734)	(\$2,043,529)	(\$1,488,085)	(\$658,496)	(\$106,373)	\$1,408,116	\$1,459,726	\$9,621	\$975,878	#VALUE!	#VALUE!
27	Cumulative Balance	\$214,223	\$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)	(\$2,621,653)	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)		\$0	\$0	(\$168,780)	(\$1,284,844)	(\$1,778,716)	(\$1,858,496)	(\$802,409)	\$0	\$0	\$0	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry		\$0	\$0	(\$168,780)	(\$1,116,064)	(\$493,872)	(\$79,780)	\$1,056,087	\$802,409	\$0	\$0	#VALUE!	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$168,780	\$1,116,064	\$493,872	\$79,780	(\$1,056,087)	(\$802,409)	\$0	\$0	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	\$214,223	\$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)	(\$2,621,653)	#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
555 PURCHASED POWER	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	\$3,697,423
1	Short-Term Purchases	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910	\$1,560,910
2	Chelan County PUD (Rocky Reach Slice)	\$942,205	\$68,413	\$131,499	\$171,132	\$173,723	\$176,961	\$86,835	\$45,787	\$49,910	\$10,749
3	Douglas County PUD (Wells Settlement)	\$1,566,216	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$157,342	\$153,740	\$163,740
4	Douglas County PUD (Wells)	\$6,061,850	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185	\$606,185
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)	\$1,001,377	\$649	\$1,792	\$670	\$562	\$509	\$488	\$633	\$591	\$538
7	Inland Power & Light - Deer Lake	\$1,175,115	\$99,602	\$151,083	\$134,036	\$148,798	\$119,883	\$137,282	\$85,830	\$80,376	\$93,630
8	Small Power	\$1,324,786	\$148,937	\$130,566	\$12,193	\$75,471	\$143,454	\$193,728	\$173,574	\$153,636	\$151,334
9	Stimson Lumber	\$1,862,683	\$196,425	\$345,889	\$288,540	\$248,182	\$301,011	\$33,527	\$33,527	\$33,527	\$33,527
10	City of Spokane - Waste-to-Energy	\$4,474,713	\$379,378	\$300,385	\$452,188	\$481,737	\$50,938	\$593,742	\$570,212	\$571,536	\$602,604
11	City of Spokane - Waste-to-Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$21,026,961	\$2,230,759	\$1,994,043	\$1,868,211	\$1,868,712	\$1,914,518	\$2,289,914	\$2,364,389	\$2,310,281	\$2,287,477
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,008,432	\$1,520,651	\$1,752,139	\$2,482,824	\$2,281,924	\$941,544	\$836,660	\$878,233	\$887,125	\$1,965,191
14	Palouse Wind	\$2,004,719	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$206,488	\$204,218	\$178,839	\$185,763
15	WPM Ancillary Services	\$82,746	\$91,017	\$23,669	\$2,920	(\$41,458)	\$7,446	(\$814)	\$18,701	(\$1,380)	\$31
16	Non-Mon. Accruals	\$104,431,016	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$17,370,635	\$7,518,769	\$7,537,349	\$8,660,896	\$11,043,092
17	Total 555 Purchased Power	\$104,431,016	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$17,370,635	\$7,518,769	\$7,537,349	\$8,660,896	\$11,043,092

(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

Line No.	Deal Number	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17
555 PURCHASED POWER	TOTAL	\$37,645,412	\$13,485,698	\$12,588,213	\$10,837,848	\$9,028,341	\$6,710,449	\$8,016,677	\$10,889,579	\$9,076,302	\$10,336,508
1	555000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	555100	Fin Swaps	(\$573,578)	\$775,802	\$2,897,284	\$639,744	\$503,075	(\$802,503)	(\$4,465,783)	(\$1,006,515)	(\$94,323)
4	555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	555550	NonMonetary	\$82,746	\$91,017	\$23,669	\$2,920	(\$41,458)	\$7,446	(\$814)	(\$1,380)	\$31
8	555700	Bookouts	\$4,569,524	\$805,291	\$832,870	\$410,252	\$96,001	\$265,119	\$890,634	\$413,650	\$615,113
9	555710	Intercompany Ancillary	\$2,004,719	\$261,636	\$234,225	\$194,814	\$174,215	\$178,872	\$204,218	\$178,839	\$185,763
10	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$1,826,433	\$29,306,43	\$37,920,54	\$21,947,47	\$205,273,81	\$0	\$0	\$0	\$0	\$0
11	Total 555 Purchased Power	\$104,431,016	\$14,499,370	\$14,842,700	\$14,555,065	\$10,126,189	\$17,370,635	\$7,518,769	\$7,537,349	\$8,660,896	\$11,043,092
12	447 Term Sales	(\$55,607,044)	(\$7,399,212)	(\$7,019,783)	(\$6,811,174)	(\$5,705,143)	(\$4,532,469)	(\$5,767,715)	(\$2,850,184)	(\$5,814,723)	(\$5,456,773)
13	Nichols Pumping Index Sale	\$851,490	\$108,961	\$65,630	\$34,616	\$34,616	\$34,999	\$119,999	\$193,228	\$135,253	\$91,685
14	223178-180 Capacity only - RF (Regul	\$118,882	\$12,011	\$10,778	\$12,145	\$12,145	\$10,831	\$11,907	\$11,792	\$11,889	\$11,792
15	Pend Oreille DES	\$485,423	\$59,941	\$52,430	\$51,169	\$42,548	\$42,730	\$48,894	\$43,177	\$45,470	\$48,024
16	Merchant Ancillary Services	(\$13,094,500)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,258,605)	(\$1,203,890)	(\$1,235,695)	(\$1,239,088)	(\$1,319,524)
17	Total 447 Sales for Resale	(\$67,245,749)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)
18	447 Term Sales	(\$45,006,413)	(\$6,443,349)	(\$4,300,395)	(\$3,223,885)	(\$3,748,719)	(\$2,808,113)	(\$2,387,556)	(\$7,013,104)	(\$5,594,362)	(\$4,186,325)
19	447100	\$1,952,379	\$289,518	(\$1,363,010)	(\$2,734,594)	(\$1,535,664)	(\$1,309,900)	\$211,353	\$5,635,051	\$599,335	(\$295,289)
20	447313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	447700	(\$5,187,738)	(\$802,832)	(\$993,315)	(\$559,145)	(\$156,940)	(\$141,420)	(\$301,175)	(\$1,019,371)	(\$438,245)	(\$627,895)
22	447710	(\$2,004,719)	(\$261,636)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$206,488)	(\$204,218)	(\$178,839)	(\$185,763)
23	447720	Intercompany Transmission	(\$13,094,500)	(\$1,027,042)	(\$1,389,739)	(\$1,383,780)	(\$1,672,760)	(\$1,203,890)	(\$1,235,695)	(\$1,239,088)	(\$1,319,524)
24	Total 447 Sales for Resale	(\$67,245,749)	(\$8,245,341)	(\$8,280,684)	(\$8,096,218)	(\$7,288,298)	(\$5,422,409)	(\$6,790,805)	(\$3,837,337)	(\$6,861,199)	(\$6,614,796)
25	501 FUEL-DOLLARS	\$4,581,081	\$653,011	\$601,581	\$506,752	\$286,373	\$3,929	\$622,930	\$576,580	\$711,029	\$522,428
26	Kettle Falls Wood-501110	\$26,660	\$3,295	\$2,449	\$1,816	\$2,406	(\$50)	\$1,635	\$2,055	\$535	\$7,595
27	Kettle Falls Gas-501120	\$16,683,530	\$2,431,169	\$832,329	\$1,144,320	\$1,237,540	\$599,200	\$2,405,242	\$3,165,929	\$1,812,443	\$2,238,001
28	Colstrip Coal-501140	\$139,050	\$20,051	\$9,405	\$6,597	\$27,277	\$3,840	\$28,621	\$18,427	\$6,184	\$18,648
29	Colstrip Oil-501160	\$21,430,321	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,762,991	\$2,530,191	\$2,786,672
30	Total 501 Fuel Expense	\$21,430,321	\$3,107,526	\$1,445,764	\$1,659,485	\$1,553,596	\$593,079	\$932,589	\$3,762,991	\$2,530,191	\$2,786,672
31	501 FUEL-TONS	401,203	58,054	53,688	47,755	28,066	30,106	55,406	48,916	57,893	42,599
32	Kettle Falls	710,749	98,882	78,121	51,861	53,431	32,503	96,593	98,520	85,114	80,008
33	Colstrip	wood	\$11,25	\$11,21	\$10,61	\$10,20	\$19,57	\$11,24	\$11,79	\$12,28	\$12,28
34	501 FUEL-COST PER TON	coal	\$24,59	\$10,65	\$22,07	\$23,16	\$25,45	\$24,90	\$32,13	\$21,29	\$21,29

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										
33	547 FUEL										
33	NE CT Gas/Oil-547213	(\$1,576)	\$1,542	\$0	\$19	\$1,674	\$1,347	\$1,454	(\$3)	\$21	\$1,819
34	Boulder Park-547216	\$62,250	\$33,173	\$52,301	\$17,025	\$32,380	\$38,501	\$114,633	\$190,719	\$59,334	\$36,878
35	Kettle Falls CT-547211	\$14,101	\$4,234	\$5,383	\$2,662	\$1,660	\$4,799	\$34,135	\$70,967	\$21,007	\$8,765
36	Coyote Springs2-547610	\$4,593,125	\$2,383,174	\$1,870,423	\$1,428,864	\$1,089,979	\$1,279,879	\$4,045,224	\$4,345,131	\$3,827,452	\$3,374,389
37	Lancaster-547312	\$4,264,501	\$1,800,867	\$714,582	\$853,392	\$1,065,062	\$923,329	\$3,730,447	\$3,804,998	\$3,063,190	\$2,843,590
38	Rathdrum CT-547310	\$122,615	\$116,639	\$91,757	\$17,105	\$84,806	\$65,147	\$323,775	\$1,107,794	\$254,154	\$51,117
39	Total 547 Fuel Expense	\$9,055,016	\$4,339,629	\$2,734,446	\$2,317,057	\$2,255,561	\$2,313,002	\$8,249,668	\$9,519,606	\$7,225,158	\$6,316,558
40	TOTAL NET EXPENSE	\$18,416,571	\$12,347,409	\$10,852,778	\$6,708,544	\$4,410,613	\$5,341,951	\$12,202,258	\$16,982,609	\$11,555,046	\$13,531,526
	456 TRANSMISSION REVENUE										
41	456100 ED AN	(\$920,621)	(\$869,298)	(\$946,913)	(\$1,144,968)	(\$1,540,591)	(\$1,592,052)	(\$1,190,519)	(\$1,212,796)	(\$932,841)	(\$795,994)
45	456120 ED AN - BPA Settlement	(\$2,660,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$978)	(\$14,933)	(\$21,941)	(\$81,132)	(\$102,201)	(\$94,841)	(\$5,638)	\$0	(\$386)	(\$17,483)
47	456130 ED AN - Ancillary Services Revenue	(\$2,004,719)	(\$234,225)	(\$194,814)	(\$174,215)	(\$178,872)	(\$185,649)	(\$206,488)	(\$204,218)	(\$178,839)	(\$185,763)
48	456017 ED AN - Low Voltage	(\$50,200)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$87,810)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)
50	456705 ED AN - Low Voltage	(\$1,385,760)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)
	B on A Low Voltage - In Auth revenues										

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	(\$17,674,635)	(\$1,601,614)	(\$1,536,835)	(\$1,582,047)	(\$1,818,694)	(\$2,290,921)	(\$1,821,024)	(\$1,835,393)	(\$1,530,445)	(\$1,417,619)
52	565000 ED AN	\$14,538,445	\$1,458,776	\$1,490,333	\$1,434,562	\$1,413,091	\$1,418,075	\$1,429,765	\$1,487,322	\$1,474,406	\$1,449,542
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$45,360	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
55	Total 565 Transmission Expense	\$14,583,805	\$1,463,312	\$1,494,869	\$1,439,098	\$1,417,627	\$1,422,611	\$1,434,301	\$1,491,858	\$1,478,942	\$1,454,078
56	557 Broker & Related Fees	\$408,683	\$44,479	\$43,154	\$35,685	\$28,909	\$46,073	\$36,369	\$42,289	\$41,607	\$49,081
57	557172 ED AN	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$100,300	\$2,240	(\$23,818)	\$72,055	\$16,276	\$8,955	\$7,171	\$3,705	\$4,436	(\$1,472)
59	557018 ED AN	\$101,912	\$0	\$0	\$0	\$56,508	\$3,568	\$3,361	\$18,245	\$16,472	\$3,758
60	Total 557 ED AN Broker & Related Fees	\$611,270	\$46,719	\$19,336	\$108,115	\$45,185	\$113,333	\$46,901	\$64,239	\$62,515	\$51,367
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$17,371,884	\$465,163	\$1,164,156	\$1,884,211	\$1,500,828	\$1,281,528	\$2,237,102	\$2,455,984	\$2,162,307	\$3,267,054
62	Econ Dispatch-557150	(\$2,763,471)	(\$2,907,151)	\$921,961	\$1,755,397	\$2,054,073	\$2,367,946	(\$2,976,389)	(\$1,245,477)	(\$2,654,374)	(\$2,535,241)
63	Gas Bookouts-557700	\$1,607,439	\$0	\$109,560	\$11,750	\$0	\$12,636	\$742,450	\$658,115	\$68,678	\$14,250
64	Gas Bookouts-557711	(\$1,607,439)	\$0	(\$109,560)	(\$11,750)	\$0	(\$12,636)	(\$742,450)	(\$658,115)	(\$68,678)	(\$14,250)
65	Intraco Thermal Gas-557730	\$39,453,549	\$5,714,140	\$2,992,717	\$1,792,656	\$2,068,334	\$3,018,889	\$5,452,335	\$5,589,840	\$5,975,860	\$2,954,838
66	Fuel DispatchFin-456010	(\$7,623,968)	(\$302,618)	(\$623,958)	(\$1,333,190)	(\$635,460)	(\$761,623)	(\$602,008)	(\$1,132,181)	(\$831,365)	(\$1,115,580)
67	Fuel Dispatch-456015	(\$23,011,802)	(\$641,193)	(\$1,193,995)	(\$2,917,461)	(\$3,709,807)	(\$4,636,483)	(\$1,999,566)	(\$449,955)	(\$37,151)	(\$1,317,581)
68	Intraco Thermal Gas-456730	(\$28,831,577)	(\$2,749,753)	(\$3,396,998)	(\$1,902,284)	(\$1,752,218)	(\$2,233,183)	(\$1,275,199)	(\$2,242,160)	(\$5,430,140)	(\$1,959,498)
69	Fuel Bookouts-456711	\$655,967	\$0	\$0	\$11,850	\$0	\$12,879	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$655,967)	\$0	\$0	(\$11,850)	\$0	(\$12,879)	\$0	\$0	\$0	\$0
71	Resource Optimization Subtotal	(\$5,405,385)	(\$421,412)	(\$136,117)	(\$720,671)	(\$674,250)	(\$962,926)	(\$660,849)	(\$371,137)	(\$69,463)	(\$706,008)
72	Misc. Power Exp. Actual-557160 ED AN	\$644	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$172
73	Misc. Power Exp. Subtotal	\$644	\$0	\$225	\$0	\$0	\$0	\$247	\$0	\$0	\$172
74	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$451	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$57	\$42
76	Wind REC Subtotal	\$451	\$10	\$23	\$15	\$21	\$39	\$38	\$86	\$57	\$42
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	(\$5,404,290)	(\$421,402)	(\$135,869)	(\$720,656)	(\$674,228)	(\$962,887)	(\$660,514)	(\$371,017)	(\$69,406)	(\$705,794)
82	Adjusted Actual Net Expense	\$105,057,439	\$17,903,586	\$12,188,910	\$10,097,288	\$5,678,433	\$2,808,125	\$3,844,687	\$11,201,920	\$16,332,296	\$11,913,558

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	372,091	-	-	4,809,928
Deduct Prior Month Unbilled	(283,778)	(261,693)	(216,822)	(206,931)	(186,064)	(191,194)	(192,214)	(231,543)	(235,297)	(187,295)	-	-	(2,192,831)
Add Current Month Unbilled	261,693	216,822	206,931	186,064	191,194	192,214	231,543	235,297	187,295	247,724	-	-	2,156,777
Total Retail Sales	613,351	507,267	487,840	427,351	424,227	424,707	504,043	517,707	434,861	432,520	-	-	4,773,874
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	4,633,430
Difference from Test Year	57,414	8,620	(4,273)	(3,794)	(14,280)	1,077	53,019	48,440	12,915	(18,694)	-	-	140,444
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	(\$292,748)	\$0	\$0	\$2,199,353

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	Net Change KWH	Net Change REVENUE
WASHINGTON									
01	2800	Residential Service	0001	96,182,541	\$ 9,106,299	(92,455,751)	\$ (8,775,021)	5,726,790	\$ 330,278
01	2800	Residential Fixed Income Smk	0002	210,951	\$ 12,822	(191,760)	\$ (12,185)	19,191	\$ 637
01	2800	Residential Farm Gen	0012	2,561,546	\$ 377,791	(2,109,351)	\$ (326,471)	452,185	\$ 51,320
01	2800	Residential Farm Lg	0022	1,476,656	\$ 121,009	(1,287,532)	\$ (107,449)	189,124	\$ 13,560
01	2800	Residential Farm Pump	0032	241,087	\$ 30,523	(493,097)	\$ (49,814)	(252,010)	\$ (19,291)
Commercial General									
21	2800	Commercial Lg General	0011	25,946,953	\$ 3,021,230	(23,970,009)	\$ (2,774,289)	1,976,944	\$ 246,941
21	2800	Commercial Extra Lg	0021	60,904,520	\$ 4,909,585	(55,528,239)	\$ (4,510,798)	5,376,281	\$ 388,829
21	2800	Commercial Pump	0031	3,495,757	\$ 295,572	(5,780,197)	\$ (465,970)	(2,284,440)	\$ (170,398)
Industrial General									
31	2800	Industrial Lg General	0011	271,223	\$ 30,482	(219,164)	\$ (24,555)	52,069	\$ 5,837
31	2800	Industrial Lg General	0021	5,092,956	\$ 392,442	(4,437,876)	\$ (344,608)	655,080	\$ 48,234
31	2800	Industrial Extra Lg	0025	48,677,097	\$ 2,935,112	-	\$ -	48,677,097	\$ 2,935,112
31	2800	Industrial Pump	0031	562,988	\$ 56,103	(821,829)	\$ (66,592)	(158,941)	\$ (10,489)
WASHINGTON TOTAL				247,724,275	\$ 20,988,380	(187,294,805.00)	\$ (17,457,710)	80,429,470	\$ 3,530,670
IDAHO									
01	3800	Residential Service	0001	48,398,149	\$ 4,684,946	(41,173,628)	\$ (3,984,500)	7,224,521	\$ 700,366
01	3800	Residential Farm Gen	0012	1,115,028	\$ 142,138	(904,012)	\$ (120,719)	211,014	\$ 21,419
01	3800	Residential Farm Lg	0022	331,494	\$ 25,420	(273,943)	\$ (21,351)	57,551	\$ 4,059
01	3800	Residential Farm Pump	0032	90,408	\$ 11,777	(164,366)	\$ (18,075)	(73,958)	\$ (5,298)
Commercial General									
21	3800	Commercial Lg General	0011	15,761,041	\$ 1,596,021	(13,834,120)	\$ (1,362,162)	1,926,921	\$ 223,859
21	3800	Commercial Extra Lg	0021	28,749,585	\$ 2,082,487	(23,613,864)	\$ (1,714,868)	5,135,701	\$ 367,619
21	3800	Commercial Pump	0031	2,230,052	\$ 212,007	(2,383,304)	\$ (217,176)	(153,252)	\$ (5,169)
Industrial General									
31	3800	Industrial Lg General	0011	241,087	\$ 23,512	(191,760)	\$ (18,278)	49,327	\$ 5,234
31	3800	Industrial Lg General	0021	4,429,968	\$ 299,030	(2,876,401)	\$ (194,471)	1,553,567	\$ 104,559
31	3800	Industrial Extra Lg	0025	-	\$ -	-	\$ -	-	\$ -
31	3800	Industrial Pump	0031	954,347	\$ 91,284	(1,232,743)	\$ (111,647)	(288,396)	\$ (20,363)
IDAHO TOTAL				102,311,157	\$ 9,159,622	(86,548,151)	\$ (7,783,337)	15,662,966	\$ 1,395,285
WASHINGTON & IDAHO TOTAL				350,035,432	\$ 30,147,002	(272,942,956)	\$ (25,221,047)	76,092,466	\$ 4,925,955
check					\$		\$		\$



Revenue By Revenue Class

Electric

Data Source: Financial Reporting
 Data Updated Daily

Accounting Period	Service	Revenue Class	Revenue Class Desc	State Code: ID		Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
				Meter Qty	Usage Qty				
201710	ED	01	01 RESIDENTIAL	112,638	80,298,247	8,015,950	111,781	1,022,694,401	100,251,246
		21	21 FIRM COMMERCIAL	17,489	81,299,908	7,337,678	17,430	857,582,125	76,308,502
		31	31 FIRM- INDUSTRIAL	359	78,936,501	4,268,214	358	659,599,510	37,770,119
		39	39 FIRM-PUMPING-IRRIGATION ONLY	78	667,761	61,007	77	8,310,949	746,090
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	173	734,273	252,483	153	6,789,087	2,175,767
		80	80 INTERDEPARTMENT REVENUE	38	156,728	14,977	40	2,135,731	195,092
		83	83 MISC-SERVICE REVENUE SNP	0	0	9,172	0	0	127,624
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,996	0	0	104,182
		ED - Summary							
				130,775	242,093,419	19,969,476	129,840	2,557,111,804	217,678,623
201710 - Summary				130,775	242,093,419	19,969,476	129,840	2,557,111,804	217,678,623
Overall - Summary				130,775	242,093,419	19,969,476	129,840	2,557,111,804	217,678,623

Run Date: Nov 6, 2017

For Internal Use Only

Electric Revenue Report by Revenue Class

Data Source: Financial Reporting
 Data Updated Daily

Accounting Period: 201710

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	-92,546.89	0	0	-247,828.12
0011 - GENERAL SERVICE	0	0	-28,172.43	0	0	-73,414.53
0012 - RESID&FARM-GEN SERV	0	0	-2,307.09	0	0	-5,739.67
0021 - LARGE GENERAL SERV	0	0	-61,698.48	0	0	-144,202.7
0022 - RESID&FRM-LGE GEN SE	0	0	-493.88	0	0	-1,464.84
0025 - EXTRA LGE GEN SERV	0	0	-64,937.47	0	0	-108,125.27
0031 - PUMPING SERVICE	0	0	-4,496.87	0	0	-12,335.11
0032 - PUMPING SVC RES&FRM	0	0	-248.57	0	0	-986.77
0041 - CO OWNED ST LIGHTS	0	0	-1.81	0	0	-5.87
0042 - CO OWND ST LTS SO VA	0	0	-778.11	0	0	-1,656.49
0044 - CST OWND ST LT SO VA	0	0	-26.71	0	0	-65.59
0045 - CUST OWND ST LT ENGY	0	0	-55.85	0	0	-99.32
0046 - CUST OWND ST LT S V	0	0	-87.48	0	0	-209.69
0047 - AREA LIGHT-COM&INDUS	0	0	-73.4	0	0	-157.08
0048 - AREA LGHT-FARM&RESID	0	0	-107.15	0	0	-239.08
0049 - AREA LGHT-HI PRES SO	0	0	-310.94	0	0	-678.28
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	-117,206.93	0	0	-169,962.78
Overall - Summary	0	0	-373,550.06	0	0	-767,171.19

Run Date: Nov 6, 2017

Page 1 of 3

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Conversion Factor Changes October 1st of Every Year

Conversion Factor
 0.993276
 \$ (371,038.31)

AVISTA UTILITIES

Settlement Revenue Conversion Factor

Idaho - Electric System

TWELVE MONTHS ENDED DECEMBER 31, 2015

Line	No.	Description	Factor - Excluding Income Tax
	1	Revenues	1.000000
	2	Expenses: Uncollectibles	0.004847
	3	Commission Fees	0.001877
	4	Idaho Income Tax	0.050065
	5	Total Expenses	0.056789
	6	Net Operating Income Before FIT	0.943211
	7	Federal Income Tax @ 35%	0.330124
	8	REVENUE CONVERSION FACTOR	0.61309

2016 GRC - Case No. AVU-E-16-03 / Order No. 33682

0.993276

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE POWER COST)
ADJUSTMENT (PCA) ANNUAL RATE) CASE NO. AVU-E-17-07
ADJUSTMENT FILING OF AVISTA)
CORPORATION) ORDER NO. 33894
)**

On August 1, 2017, Avista Corporation dba Avista Utilities filed its Power Cost Adjustment (PCA) annual rate adjustment. The Company requested that the Commission issue an Order approving the level of power costs deferred for the period July 1, 2016 through June 30, 2017, and approve a PCA rebate rate of 0.240 cents per kilowatt-hour (kWh) to be effective October 1, 2017. Application at 1. The Commission issued a Notice of Application and Notice of Modified Procedure setting comment and reply deadlines. Order No. 33841. Commission Staff timely filed comments. No other comments were received.

Having reviewed the record, the Commission enters this Order approving the Company's Application, with the new rate to be effective October 1, 2017. The Commission's decision is set out more fully below.

THE APPLICATION

The Company's PCA is used to track changes in revenue and costs associated with variations in hydroelectric generation, secondary prices, thermal fuel costs, and changes in power contract revenues and expenses. The Company's existing PCA methodology and method of recovery were approved in Order No. 30361 (Case No. AVU-E-07-01). The present PCA became effective on October 1, 2016. *See* Order No. 33605.

The Company explained that the current PCA rebate for all customers is 0.017 cents per kWh. Ehrbar Direct at 6. With the increase in the rebate to 0.240 cents per kWh, residential customers using an average of 910 kWhs per month "would see their monthly bills decrease from \$86.39 to \$84.36, a decrease of \$2.03 per month, or 2.4%." *Id.*

The Company's power cost deferrals for the period July 2016 through June 2017, including renewable energy credit retirement benefits and interest, total (\$7,233,993). Application at 4. The deferral amount includes: (1) the amount by which Idaho's share of power supply expenses was lower than the authorized level; (2) the credit to Idaho customers for Renewable Energy Credits (RECs) retired to meet the Washington Renewable Portfolio Standard

that would otherwise have been sold (referred to as renewable energy credit retirement benefits); and (3) interest. Johnson Direct at 2.

The factors leading to the lower-than-authorized power supply costs were better than normal hydro generation, lower wholesale power prices and other contract changes, lower net transmission expense due to higher than anticipated third-party transmission revenue, and higher than expected REC sales revenue. *Id.* at 3. The lower net expense was partially offset by increased expense from Palouse Wind. *Id.* The Company provided additional detail and quantified each item. *See id.* at 3-5.

The Company also described four long-term power purchase contracts it entered into between July 2016 and June 2017. *Id.* at 5-6. Two contracts are with Mid-Columbia hydro plant owners and two are with qualifying facilities under the Public Utility Regulatory Policies Act. *Id.* The Company had existing contracts with each of the four plants. *Id.*

The Application included the updated rate schedule for the PCA, Schedule 66, with the proposed change in the rate. *See* Application Exhibit A. The Application also included a draft news release that would provide customers with details on the PCA filing and other filings. The Company also described that its bill paying assistance programs continue to be available to customers. *Id.* at 7-8.

STAFF COMMENTS

Staff reviewed the Application and recommended the Commission approve it without change, effective October 1, 2017. Staff Comments at 2, 10. Staff believed that Avista “correctly booked actual [net power cost (NPC)] amounts and amortizations” for the PCA period (July 2016 through June 2017). *Id.* Staff also indicated that Avista “utilized proper loads and NPC amounts embedded in base rates to calculate the deferral.” *Id.* Staff believed that Avista properly calculated the deferral using the methods approved by the Commission. *Id.* at 3.

Staff reviewed, and described in its comments, each component of NPC in the deferral. *Id.* at 4-7. Staff explained that under Avista’s PCA, Avista and ratepayers share the difference between actual NPC and NPC embedded in base rates. *Id.* at 4. Ratepayers are allocated 90% of the difference and Avista is allocated 10%. *Id.* When actual costs are greater than costs in base rates, customers pay 90% of the difference; when actual costs are lower, customers are credited 90% of the difference. *Id.* Staff described, for each component of NPC, what the impact is to customers (cost or credit/benefit). *Id.* at 4-7.

Staff analyzed the actual NPC in this Application by comparing, for each generation supply source, actual unit cost and amounts of generation to those assumed in base rates. *Id.* at 7. Staff believed that the Company's actual NPC is reasonable. *Id.*

Staff also described the calculation of the PCA rate. Having reviewed the Company's calculation, Staff believed "the Company's proposed rates are accurate and will fairly reimburse customers for over collection of actual net power cost embedded in base rates." *Id.*

Finally, Staff reviewed the Company's press release and customer notice and indicated that both comply with Rule 125 of the Commission's Rules of Procedure, IDAPA 31.01.01.125.

COMMISSION FINDINGS AND DECISION

The Commission has jurisdiction over this matter under *Idaho Code* §§ 61-502 and 61-503. The Commission has the express statutory authority to investigate rates, charges, rules, regulations, practices, and contracts of public utilities and to determine whether they are just, reasonable, preferential discriminatory, or in violation of any provision of law, and may fix the same by Order. *Idaho Code* §§ 61-502 and 61-503. The Commission has reviewed the record, including the Application and comments.


We find that the Application is reasonable and adheres to our prior Orders regarding the PCA methodology for recovery or reimbursement of deferred net power supply costs. Thus, we accept the deferral balance of (\$7,233,993). We find that the Company's proposed PCA rebate of 0.240 cents per kWh is just and reasonable, and we approve it and the proposed tariff Schedule 66, to be effective October 1, 2017.

ORDER

IT IS HEREBY ORDERED that the Company's Application regarding its annual PCA rate adjustment is approved. The Company's deferred power costs of (\$7,233,993) from July 1, 2016 through June 30, 2016, are approved. The Company is authorized to implement a PCA rebate rate of 0.240 cents per kWh and the Company's proposed Schedule 66 is approved, to be effective October 1, 2017.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this
day of September 2017. 29th



PAUL KJELLANDER, PRESIDENT



KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Diane M. Hanian
Commission Secretary

O:AVUE1707_final order_cc

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of October 2017

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201710

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting Last Saved by: Keri Meister

Type: C Submitted by: Keri Meister

Category: DJ Approved by:

Currency: USD

Last Saved: 11/03/2017 10:14 AM
Approval Requested: 11/03/2017 10:14 AM

Seq	Co.	FERC	Exp	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		2,373.65	2,373.65	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL				WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		172,059.00	172,059.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL				WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		500.83	500.83	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL				WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL		205,054.00	205,054.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		379,987.48	379,987.48	WA Rec Deferral Amort
Totals:									

Keri Meister
Prepared by Keri Meister
J.A. [Signature]
Reviewed by
Date: 11-3-17
Date: 11/3/17

Approved for Entry
Corporate Accounting use Only
Date

Explanation:

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

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												
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	Notes
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)	2,050,047	0	36,414	0.52817%	0		0	-	-	0.00	Semi-Annual Compounding - TRANSFER TO 186324
201607	(2,086,461)				0.52917%	0		0	-	-	0.00	
201608	0		0		0.52917%	0		0	-	-	0.00	
201609	0		0		0.52917%	0		0	-	-	0.00	
201610	0		0		0.52917%	0		0	-	-	0.00	
201611	0		0		0.52917%	0		0	-	-	0.00	
201612	0		0		0.52917%	0		0	-	-	0.00	
201701	0		0		0.52917%	0		0	-	-	0.00	
201702	0		0		0.52917%	0		0	-	-	0.00	
201703	0		0		0.52917%	0		0	-	-	0.00	
201704	0		0		0.52917%	0		0	-	-	0.00	
201705	0		0		0.52917%	0		0	-	-	0.00	
201706	0		0		0.52917%	0		0	-	-	0.00	
201707	0		(193,944.00)	1,706.73	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)	(365,499.39)	0.00	
201710	(362,532.27)		(172,059.00)		0.52917%	(2,373.65)		(534,591.27)	(539,932.04)	(365,499.39)	174,432.65	
201711	(534,591.27)							(534,591.27)	(539,932.04)	(365,499.39)		
201712	(534,591.27)							(534,591.27)	(539,932.04)	-		
current month entry			(172,059.00)			(2,373.65)						

201710 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		2,373.65
431016 ED WA	2,373.65	
186323 ED WA	172,059.00	
557322 ED WA	172,059.00	

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

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

mw

	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Total
REC Revenue and Expense													
Voluntary REC Revenue	(976,370)	-	(706,434)	(680,601)	(411,419)	(672,670)	(303,312)	-	(271,704)	(268,006)	-	-	\$ (4,290,516)
Voluntary REC Broker Fee Expense	2,231	2,897	3,518	1,559	3,425	1,360	5,606	6,409	4,068	4,071	-	-	\$ 35,344
Total	\$ (974,139)	\$ 2,897	\$(702,916)	\$(679,042)	\$(407,994)	\$(671,310)	\$(297,506)	\$ 6,409	\$(267,636)	\$(263,935)	\$ -	\$ -	\$(4,255,172)
Washington State Share													
Voluntary REC Revenue	(636,496)	-	(460,524)	(443,684)	(268,204)	(438,514)	(197,729)	-	(177,124)	(174,713)	-	-	\$ (2,796,887)
Voluntary REC Broker Fee Expense	1,454	1,889	2,294	1,016	2,233	887	3,785	4,178	2,652	2,654	-	-	\$ 23,041
Total Surcharge (+) or Rebate (-)	\$ (635,041)	\$ 1,889	\$(458,231)	\$(442,668)	\$(265,971)	\$(437,627)	\$(193,944)	\$ 4,178	\$(174,472)	\$(172,059)	\$ -	\$ -	\$(2,773,947)
Accounting Entries:													
186324.ED.WA thru 201705	Credit	Debit	Credit	Credit	Credit	Credit	Credit	Debit	Credit	Credit	Debit	Credit	
186323 201707-201806	Debit	Credit	Debit	Debit	Debit	Debit	Debit	Credit	Debit	Debit	Credit	Debit	
557322.ED.WA													

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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	GL Wand Balance	Variance	Notes
201512	2,038,919							2,604,175	2,038,919.11		
201601	2,604,175	565,256			0.52833%	12,265		3,095,310	2,616,440.11	0.11	Semi-Annual Compounding
201602	3,095,310	491,135			0.52833%	15,056		3,648,188	3,122,631.11	0.11	
201603	3,648,188	452,878			0.52833%	17,550		4,135,676.00	3,593,059.11	0.11	
201604	4,135,676	422,754			0.52833%	19,863		4,675,569.11	4,035,676.00	0.11	
201605	4,675,569	417,810			0.52833%	22,083		5,118,462.00	4,475,569.11	0.11	
201606	5,118,462	393,767			0.52833%	24,227		5,545,456.00	4,893,563.00	0.11	
201607	5,545,456	(2,050,047)			0.52917%	15,902		3,500,311.00	3,182,518.00	0.10	Semi-Annual Compounding - Balance xfer from 1863323 Deferral
201608	3,500,311	163,180			0.52917%	17,189		3,680,680.00	3,362,887.00	0.10	
201609	3,680,680	157,172		(36,414)	0.52917%	17,843	(386)	3,855,886.00	3,501,102.00	(0.02)	Move to 1863324 - moved from 1863323 in July in error
201610	3,855,886	138,398			0.52917%	18,625		4,032,909.00	3,658,124.98	(0.02)	
201611	4,032,909	141,434			0.52917%	19,366		4,215,609.00	3,818,925.00	(0.02)	
201612	4,215,609	177,247			0.52917%	20,209		4,415,065.00	4,016,381.00	(0.02)	
201701	4,415,065	213,308			0.52917%	21,818		4,649,191.00	4,251,507.00	(0.02)	Semi-Annual Compounding
201702	4,649,191	185,533			0.52917%	22,873		4,858,597.00	4,459,913.00	(0.02)	
201703	4,858,597	167,162			0.52917%	23,806		5,097,566.00	4,650,881.00	(0.02)	
201704	5,097,566	150,548			0.52917%	24,647		5,358,761.00	4,826,076.00	(0.02)	
201705	5,358,761	140,962			0.52917%	25,418		5,645,141.00	4,992,456.00	(0.02)	
201706	5,645,141	143,097.02			0.52917%	26,170		5,811,418.00	5,161,723.00	0.00	
201707	5,811,418	(5,930,764)			0.52917%	(3,506)		(119,346.00)	(559,392.00)	0.00	-Semi-Annual Compounding -UE-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	(119,346)	281,998.00			0.52917%	(2,195.46)		(14,329.98)	(279,589.46)	0.00	
201709	(14,329.98)	266,005.00			0.52917%	(745.52)		(14,329.98)	(14,329.98)	0.00	
201710	(14,329.98)	205,054.00			0.52917%	500.83		197,171.00	191,224.85	(205,554.83)	
201711	197,171.00							197,171.00	191,224.85		
201712	197,171.00							197,171.00			
current month entry			205,054.00			500.83					

201710 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	500.83	
419600 ED WA		500.83
186322 ED WA	205,054.00	
557324 ED WA		205,054.00

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

205,554.83 TTL

Data Source: Financial Reporting
 Data Updated Daily

Revenue By Rate Schedule

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
201710	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-89,904	0	0	-89,904
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-197	0	0	-197
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-23,758	0	0	-23,758
			0011	0011 - GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-249	0	0	-249
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-66	0	0	-66
			0012	0012 - RESID&FARM GEN SERV	440000	01 RESIDENTIAL	0	0	-2,343	0	0	-2,343
			0012	0012 - RESID&FARM GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442000	21 FIRM COMMERCIAL	0	0	-57,779	0	0	-57,779
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-4,815	0	0	-4,815
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-350	0	0	-350
			0022	0022 - RESID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,386	0	0	-1,386
			0025	0025 - EXTRA LGE GEN SERV	442000	21 FIRM COMMERCIAL	0	0	-13,621	0	0	-13,621
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM INDUSTRIAL	0	0	-12,267	0	0	-12,267
			0030	0030 - PUMPING SERV SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,919	0	0	-1,919
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	-3,419	0	0	-3,419
			0031	0031 - PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-652	0	0	-652
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-752	0	0	-752
			0032	0032 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-34	0	0	-34
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-238	0	0	-238
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-116	0	0	-116
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-3
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-609	0	0	-609
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-11	0	0	-11
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-27	0	0	-27
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-63	0	0	-63
			0047	0047 - AREA LIGHT-COM&INDUS	442000	21 FIRM COMMERCIAL	0	0	-280	0	0	-280
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM INDUSTRIAL	0	0	-7	0	0	-7
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-5
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-155	0	0	-155
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
WA - Total							0	0	-214,974	0	0	-214,974
ED - Total							0	0	-214,974	0	0	-214,974
201710 - Total							0	0	-214,974	0	0	-214,974
Overall - Total							0	0	-214,974	0	0	-214,974

Conversion Factor UE-150204 7-2017 thru 6-2018
 0.953853
 Amort Exp \$ (205,054)

