

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

MONTH OF JANUARY 2018

Avista Utilities
Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-170204 plus YTD interest	(\$21,290,653)	(\$823,945)	(\$22,114,598)
2017 Year End Deferral plus YTD Interest	(\$1,664,805)	(\$25,023)	(\$1,689,828)
201801	\$0	\$0	\$0
201802			\$0
201803			\$0
201804			\$0
201805			\$0
201806			\$0
201807			\$0
201808			\$0
201809			\$0
201810			\$0
201811			\$0
201812			\$0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$22,955,458)	(\$848,968)	(\$23,804,426)

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 (+) Surcharge (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)
Previous Year's Deferral Balance AYU-170204										(\$21,290,653)
2017 Year-End Balance										(\$1,664,805)
201801	\$12,834,846	\$16,183,101	(\$3,348,255)	(\$641,912)	(\$3,990,167)	(\$2,582,037)	\$166,826	(\$2,415,211)	(\$2,415,211)	\$0
201802										
201803										
201804										
201805										
201806										
201807										
201808										
201809										
201810										
201811										
201812										
YTD Totals	\$12,834,846	\$16,183,101	(\$3,348,255)	(\$641,912)	(\$3,990,167)	(\$2,582,037)	\$166,826	(\$2,415,211)	(\$2,415,211)	\$0
Total Deferral (Excluding Interest)										(\$22,955,458)

	Total	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	(\$2,415,211)	(\$2,415,211)	\$
\$4M to \$10M at 25% (rebate)	\$0	\$0	\$
\$4M to \$10M at 50% (surcharge)	\$	\$	\$
Over \$10M at 10%	(\$2,415,211)	(\$2,415,211)	\$

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (1,684,801.00)
201801	\$ (1,684,801.00)	\$ 1,684,801.18	\$ 0.18
201802			\$ -
201803			\$ -
201804			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812	\$ -		\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,684,801.00)	
Deferral		481 - ERM
Interest	\$ -	481 - ERM
Transfer to 186290	\$ 1,684,801.00	481 - ERM
Ending Balance	\$ -	

<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,684,801.00)	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date		481 - ERM
Interest		481 - ERM
Ending Balance	\$ -	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ (2,415,211)	\$ (2,415,211)	\$ -
\$4M to \$10M at 25% (rebate)		\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (2,415,211)	\$ (2,415,211)	\$ -

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ -
201801	\$ -	\$ (1,689,828.00)	\$ (1,689,828.00)
201802			\$ -
201803			\$ -
201804			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ -	
Interest	\$ (5,027.00)	
Transfer from 182350	\$ (1,684,801.00)	481 - ERM
Ending Balance	\$ (1,689,828.00)	

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (22,048,814.71)
201801	\$ (22,048,814.71)	\$ (65,783.00)	\$ (22,114,597.71)
201802			\$ -
201803			\$ -
201804			\$ -
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,048,814.71)	
Transfer from 186290	\$ -	
Interest	\$ (65,783.00)	481 - ERM
Ending Balance	\$ (22,114,597.71)	

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 761,417.00
ED.WA	201801	\$ 761,417.00	\$ 319,962.90	\$ 1,081,379.90
	201802			\$ -
	201803			\$ -
	201804			\$ -
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 761,417.00	
Transfer from 186324		\$ -	
Amortization		\$ 315,100.00	475 - WA REC Journal
Interest - 6.340%		\$ 4,862.90	475 - WA REC Journal
	Ending Balance	\$ 1,081,379.90	

**STATE OF WASHINGTON
186323 REC DEFERRAL (2017)**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	Beginning Balance			\$ (937,728.72)
ED WA	201801	\$ (937,728.72)	\$ (1,017,623.46)	\$ (1,955,352.18)
	201802			\$ -
	201803			\$ -
	201804			\$ -
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ (937,728.72)	
Deferral		\$ (1,009,989.00)	
Interest		\$ (7,634.46)	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	Ending Balance	\$ (1,955,352.18)	

In May 2014, the FASB issued ASU No. 2014-09, which outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that an entity should identify the various performance obligations in a contract, allocate the transaction price among the performance obligations and recognize revenue when (or as) the entity satisfies each performance obligation. This ASU is effective for periods beginning after December 15, 2017. Utility industry implementation guidance indicates that revenue associated with the sale of self-generated RECs should be recognized at the time of generation and sale of the credits as opposed to when the RECs are certified in the Western Renewable Energy Generation Information System, which generally occurs during a period subsequent to the sale. This represents a change from the Company's prior practice, which has been to defer revenue recognition until the time of certification. This change in accounting resulted in the recognition of an additional \$1,264,741 of REC revenue (Washington/Idaho) in January 2018. This represents a one-time cumulative adjustment for RECs generated from September through December 2017.

STATE OF WASHINGTON
186324 REC DEFERRAL (2016)

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	Beginning Balance			\$ -
ED WA	201801	\$ -	\$ -	\$ -
	201802			
	201803			
	201804			
	201805			
	201806			
	201807			
	201808			
	201809			
	201810			
	201811			
	201812			

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186324		
Beginning Balance	\$ -	
Transfer to 186322	\$ -	
Deferral	\$ -	475 - WA REC Journal
Interest	\$ -	475 - WA REC Journal
Ending Balance	\$ -	

Attachment A


Avista Corporation
Monthly Power Cost Deferral Report
Month of January 2018

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 201801
 Team: Resource Accounting Last Saved by: Cheryl Kettner Last Saved: 02/08/2018 11:16 AM
 Type: C Submitted by: Cheryl Kettner Approval Requested: 02/08/2018 11:17 AM
 Category: DJ Approved by:
 Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			ED	WA	DL			
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		65,783.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	65,783.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Current Year ERM Interest Expense (2018)
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,684,801.00		Balance Transfer from 186280 to 186290
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		1,684,801.00	Balance Transfer from 186280 to 186290
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		5,027.00	Interest Expense on 2017 Pending Balance
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		5,027.00	Interest Accrual for 2017 Pending Balance
Totals:						1,755,611.00	1,755,611.00	


 Prepared by Cheryl Kettner Date: 2/8/2018

 Reviewed by Date: _____

 Approved for Entry Date: _____
 Corporate Accounting use Only

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

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	0.29835%
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
12/31/2017	(22,048,815)						(22,048,815)	(22,114,598)	(22,048,815)	65,783.00	
1/31/2018			0		(65,783)						
2/28/2018			0								
3/31/2018			0								
4/30/2018			0								
5/31/2018			0								
6/30/2018			0								
7/31/2018		0									
8/31/2018			0								
9/30/2018			0								
10/31/2018			0								
11/30/2018			0								
12/31/2018			0								

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	65,783		Interest Expense Energy Deferrals
182350 ED WA		65,783	Regulatory Asset ERM Approved For Recovery

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	0.29835%
Jul-Dec Interest Rate	0.29494%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2017										
1/31/2018	(1,684,801)	1,684,801	0	0	0	0	0	(1,684,801)	(1,684,801.00)	
2/28/2018			0	0	0	0	0			
3/31/2018			0	0	0	0	0			
4/30/2018			0	0	0	0	0			
5/31/2018			0	0	0	0	0			
6/30/2018			0	0	0	0	0			
7/31/2018			0	0	0	0	0			
8/31/2018			0	0	0	0	0			
9/30/2018			0	0	0	0	0			
10/31/2018			0	0	0	0	0			
11/30/2018			0	0	0	0	0			
12/31/2018			0	0	0	0	0			

Entry:	Debit	Credit	
567280 ED WA	-	-	Deferred Power Supply Expense
186280 ED WA	-	-	Regulatory Asset ERM Deferred Current Year
431600 ED WA	-	-	Interest Expense Energy Deferrals
186280 ED WA	-	-	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2017

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	0.29835%
Jul-Dec Interest Rate	0.29494%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2017	0	(1,684,801)			(5,027)		(1,684,801)	(1,689,828)	0	1,689,828.00	
1/31/2018											
2/28/2018											
3/31/2018											
4/30/2018											
5/31/2018											
6/30/2018											
7/31/2018											
8/31/2018											
9/30/2018											
10/31/2018											
11/30/2018											
12/31/2018											

Entry:	Debit	Credit	
186280 ED WA	1,684,801	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	1,684,801	Balance Transfer from 186280 to 186290
431600 ED WA	5,027	-	Interest Expense on 2017 Pending Balance
186290 ED WA	-	5,027	Interest Accrual for 2017 Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1	555 Purchased Power	\$17,397,439	\$16,833,261	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$14,027,524)	(\$14,027,524)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,809,889	\$2,809,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$6,964,296	\$6,964,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,346,464)	(\$1,346,464)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,537,140	\$1,537,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$64,248	\$64,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$13,399,024	\$12,834,846	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through January														
AUTHORIZED NET EXPENSE-SYSTEM														
9	555 Purchased Power	\$12,127,251	\$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	(\$7,154,528)	(\$7,154,528)	(\$6,331,593)	(\$7,373,144)	(\$9,451,504)	(\$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	\$2,667,343	\$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	\$8,481,668	\$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	(\$1,306,342)	(\$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	\$1,503,379	\$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	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
16	Settlement Adjustment	(\$193,170)	(\$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	\$16,183,101	\$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	(\$3,348,255)	(\$3,348,255)	(\$15,410,743)	(\$13,210,160)	(\$7,926,032)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$641,912)	(\$641,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$40,537,102)	(\$3,990,167)	(\$15,410,743)	(\$13,210,160)	(\$7,926,032)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%	64.71%
22	Washington Share	(\$2,582,037)	(\$2,582,037)	(\$9,972,292)	(\$8,548,295)	(\$5,128,935)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$166,826	\$166,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,415,211)	(\$2,415,211)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	(\$2,415,211)	(\$2,415,211)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)		\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry		\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,415,211)	(\$2,415,211)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
555 PURCHASED POWER	TOTAL	\$5,786,187	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0
1	Short-Term Purchases	\$5,222,009	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$726,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$67,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$618,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$3,744,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$196,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$167,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$509,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$503,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$2,326,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$2,365,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$213,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$17,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$17,397,439	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99											
555 PURCHASED POWER	TOTAL	\$15,846,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555000		\$15,846,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$269,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	\$17,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$185,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$213,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3	Mid Point Bonneville Power Admin Deal #573 En	\$865,001	\$271,824	\$148,515.90	\$143,838.34	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$17,397,439	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE	TOTAL	(\$11,050,528)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Short-Term Sales	(\$11,050,528)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$96,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$12,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$61,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$3,148,683)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$14,027,524)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE	TOTAL	(\$7,609,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447000		(\$7,609,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$1,305,898)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$1,555,198)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$194,760)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$213,305)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$3,148,683)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447	Total 447 Sales for Resale	(\$14,027,524)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS	TOTAL	\$626,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Kettle Falls Wood-501110	\$626,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$2,183,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$2,809,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS	TOTAL	53,359	-	-	-	-	-	-	-	-	-
29	Kettle Falls	53,359	-	-	-	-	-	-	-	-	-
30	Colstrip	99,606	-	-	-	-	-	-	-	-	-
501 FUEL-COST PER TON	TOTAL	\$11.74	-	-	-	-	-	-	-	-	-
31	Kettle Falls	\$11.74	-	-	-	-	-	-	-	-	-
32	Colstrip	\$21.92	-	-	-	-	-	-	-	-	-

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

Line No.	Deal Number	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
33	NE CT Gas/Oil-547213	\$2,244	\$2,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$9,587	\$9,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$3,721,117	\$3,721,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$3,228,167	\$3,228,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$3,176	\$3,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$6,964,296	\$6,964,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$13,144,100	\$12,579,922	\$271,824	\$148,516	\$143,838	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
41	456100 ED AN	(\$903,780)	(\$903,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$213,305)	(\$213,305)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
51		TOTAL	(\$1,346,464)									
565 TRANSMISSION EXPENSE												
52		\$1,532,604	\$1,532,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total 565 Transmission Expense	\$1,537,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees												
56		\$47,346	\$47,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	CAISO	\$13,283	\$13,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Merchandise Processing Fee	\$3,619	\$3,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60		Total 557 ED AN Broker & Related Fees	\$64,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
61		\$1,083,619	\$1,083,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62		(\$2,490,169)	(\$2,490,169)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63		\$414,178	\$414,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64		(\$414,178)	(\$414,178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65		\$5,812,837	\$5,812,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66		(\$168,836)	(\$168,836)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67		(\$364,889)	(\$364,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68		(\$4,514,484)	(\$4,514,484)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69		\$187,589	\$187,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		(\$187,589)	(\$187,589)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		Resource Optimization Subtotal	(\$641,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72												
72		Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73		Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74												
74		Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75		Wind REC Exp Actual 557395	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76		Wind REC Subtotal	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77												
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	(\$641,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82		Adjusted Actual Net Expense	\$12,757,112	\$12,192,934	\$271,824	\$148,516	\$143,838					

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$5,786,187	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$726,733	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$67,917	\$0	\$0
4	Douglas County PUD (Wells)	\$153,740	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$618,454	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$3,744,667	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,068	\$0	\$0
8	Small Power	\$196,327	\$0	\$0
9	Stimson Lumber	\$167,411	\$0	\$0
10	City of Spokane-Upriver	\$509,116	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$503,270	\$0	\$0
12	Place Holder	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$2,326,853	\$0	\$0
14	Palouse Wind	\$2,365,264	\$0	\$0
15	WPM Ancillary Services	\$213,305	\$0	\$0
16	Non-Mon. Accruals	\$17,127	\$0	\$0
17	Total 555 Purchased Power	\$17,397,439	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sk				
555 PURCHASED POWER				
	555000	\$15,846,149	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$269,952	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	\$17,127	\$0	\$0
	555700 Bookouts	\$185,905	\$0	\$0
	555710 Intercompany Ancillary	\$213,305	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$865,001	\$0	\$0
		\$17,397,439	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales	(\$11,050,528)	\$0	\$0
19	Nichols Pumping Index Sale	\$96,850	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$12,978	\$0	\$0
21	Pend Oreille DES	\$61,859	\$0	\$0
22	Merchant Ancillary Services	(\$3,148,683)	\$0	\$0
23	Total 447 Sales for Resale	(\$14,027,524)	\$0	\$0
447 SALES FOR RESALE				
	447000	(\$7,609,680)	\$0	\$0
	447100	(\$1,305,898)	\$0	\$0
	447150	(\$1,555,198)	\$0	\$0
	447700	(\$194,760)	\$0	\$0
	447710	(\$213,305)	\$0	\$0
	447720 Intercompany Transmission	(\$3,148,683)	\$0	\$0
		(\$14,027,524)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$626,601	\$0	\$0
25	Kettle Falls Gas-501120	\$93	\$0	\$0
26	Colstrip Coal-501140	\$2,183,195	\$0	\$0
27	Colstrip Oil-501160	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$2,809,889	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls	53,359	-	-
30	Colstrip	99,606	-	-
501 FUEL-COST PER TON				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
547 FUEL				
33	NE CT Gas/Oil-547213	\$2,244	\$0	\$0
34	Boulder Park-547216	\$9,587	\$0	\$0
35	Kettle Falls CT-547211	\$5	\$0	\$0
36	Coyote Springs2-547610	\$3,721,117	\$0	\$0
37	Lancaster-547312	\$3,228,167	\$0	\$0
38	Rathdrum CT-547310	\$3,176	\$0	\$0
39	Total 547 Fuel Expense	\$6,964,296	\$0	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$13,144,100	\$0	\$0
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$903,780)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$213,305)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$5,020)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$8,781)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$138,578)	\$0	\$0

201811 201812

B on A Low Voltage - in Auth revenues

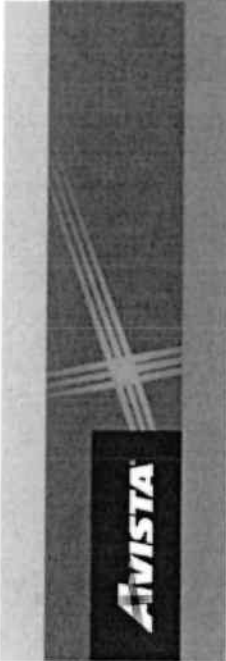
WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$1,346,464)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$1,532,604	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$4,536	\$0	\$0
55	Total 565 Transmission Expense	\$1,537,140	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$47,346	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$13,283	\$0	\$0
59	557018 ED AN	\$3,619	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$64,248	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$1,083,619	\$0	\$0
62	Econ Dispatch-557150	(\$2,490,169)	\$0	\$0
63	Gas Bookouts-557700	\$414,178	\$0	\$0
64	Gas Bookouts-557711	(\$414,178)	\$0	\$0
65	Intraco Thermal Gas-557730	\$5,812,837	\$0	\$0
66	Fuel DispatchFin -456010	(\$168,836)	\$0	\$0
67	Fuel Dispatch-456015	(\$364,889)	\$0	\$0
68	Intraco Thermal Gas-456730	(\$4,514,484)	\$0	\$0
69	Fuel Bookouts-456711	\$187,589	\$0	\$0
70	Fuel Bookouts-456720	(\$187,589)	\$0	\$0
71	Resource Optimization Subtotal	(\$641,922)	\$0	\$0
72	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0
73	Misc. Power Exp. Subtotal	\$0	\$0	\$0
74	Wind REC Exp Authorized	\$0	\$0	\$0
75	Wind REC Exp Actual 557395	\$10	\$0	\$0
76	Wind REC Subtotal	\$10	\$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	(\$641,912)		
82	Adjusted Actual Net Expense	\$12,757,112		

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2018

Retail Sales - MWh	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	YTD
Total Billed Sales	574,460	-	-	-	-	-	-	-	-	-	-	-	574,460
Deduct Prior Month Unbilled	(261,456)	-	-	-	-	-	-	-	-	-	-	-	(261,456)
Add Current Month Unbilled	232,280	-	-	-	-	-	-	-	-	-	-	-	232,280
Total Retail Sales	545,284	-	-	-	-	-	-	-	-	-	-	-	545,284
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	555,937
Difference from Test Year	(10,653)												(10,653)
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 - \$	(\$166,826)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$166,826)

ACCOUNT DESCRIPTION		TOWN	REVENUE CLASS CODE	RATE SCH	Current Gross Unbilled KWH	Current Gross Unbilled REVENUE	Prior Month Reversal KWH	Prior Month Reversal REVENUE	Net Change KWH	Net Change REVENUE
ELECTRIC UNBILLED KWH AND REVENUE										
WASHINGTON										
Residential Service	2800	0001	13,744,919		13,061,982		(148,528,721)	(14,216,193)	(16,763,802)	(1,154,211)
Residential Fixed Income Smk	2800	0002	328,090		21,872		(351,593)	(22,187)	(23,543)	(485)
Residential Farm Gen	2800	0012	3,411,721		471,297		(3,711,265)	(611,590)	(299,544)	(40,283)
Residential Farm Lg	2800	0022	1,673,055		136,786		(1,992,363)	(161,186)	(319,308)	(24,400)
Residential Farm Pump	2800	0032	131,220		21,018		(156,264)	(23,653)	(25,044)	(2,635)
Commercial General	2800	0011	25,653,518		2,852,176		(30,354,239)	(3,517,261)	(4,700,721)	(565,085)
Commercial Lg General	2800	0021	51,307,035		4,260,988		(66,880,896)	(5,452,509)	(15,573,861)	(1,191,511)
Commercial Extra Lg	2800	0025								
Commercial Pump	2800	0031	1,771,471		103,409		(1,328,242)	(119,814)	(443,229)	(16,405)
Industrial General	31	0011	295,245		32,776		(351,593)	(39,413)	(56,348)	(6,637)
Industrial Lg General	31	0021	3,870,991		306,942		(5,312,968)	(417,865)	(1,441,977)	(108,923)
Industrial Extra Lg	31	0025	11,830,759		820,909		(2,136,242)	(147,054)	9,694,517	679,855
Industrial Pump	31	0031	262,440		23,788		(351,593)	(31,392)	(89,153)	(7,604)
WASHINGTON TOTAL			232,280,424		16,259,435		(8,152,396.00)	(31,392)	(635,724)	(2,444,334)
					232,280,424		(261,455,979.00)		(28,175,555)	(2,444,334)
IDAHO										
Residential Service	3800	0001	62,854,399		6,530,991		(74,576,888)	(7,234,110)	(11,722,899)	(703,119)
Residential Farm Gen	3800	0012	1,476,225		181,901		(1,718,902)	(200,224)	(242,577)	(18,233)
Residential Farm Lg	3800	0022	380,855		28,761		(429,725)	(31,930)	(68,870)	(3,169)
Residential Farm Pump	3800	0032	98,415		12,558		(117,198)	(14,187)	(18,783)	(1,629)
Commercial General	3800	0011	15,812,015		1,617,670		(19,259,510)	(1,890,467)	(3,447,495)	(272,797)
Commercial Lg General	3800	0021	23,127,532		1,842,854		(29,533,854)	(2,119,454)	(6,406,322)	(276,600)
Commercial Extra Lg	3800	0025								
Commercial Pump	3800	0031	1,016,955		101,353		(1,171,978)	(112,931)	(155,023)	(11,578)
Industrial General	3800	0011	196,830		19,709		(273,462)	(26,219)	(76,632)	(6,510)
Industrial Lg General	3800	0021	2,197,936		167,455		(3,594,067)	(244,282)	(1,396,131)	(76,827)
Industrial Extra Lg	3800	0025								
Industrial Pump	3800	0031	459,270		45,299		(664,121)	(63,185)	(204,851)	(17,868)
IDAHO TOTAL			107,600,432		2,854,036		(131,339,705)	(4,531,650.00)	(11,936,969)	(1,386,419)
					107,600,432		(131,339,705)		(23,739,273)	(1,386,419)
WASHINGTON & IDAHO TOTAL			339,880,856		0.0964		(392,795,684)	0.0932	(52,914,828)	(3,832,752)
check					339,880,856					



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
201801	ED	01	01 RESIDENTIAL	225,903	302,524,245	30,735,244	225,903	302,524,245	30,735,244
		21	21 FIRM COMMERCIAL	25,207	198,307,175	20,036,699	25,207	198,307,175	20,036,699
		31	31 FIRM- INDUSTRIAL	346	71,213,519	4,438,925	346	71,213,519	4,438,925
		39	39 FIRM-PUMPING-IRRIGATION ONLY	551	360,420	42,406	551	360,420	42,406
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	427	997,006	406,106	427	997,006	406,106
		80	80 INTERDEPARTMENT REVENUE	80	1,057,313	105,320	80	1,057,313	105,320
		83	83 MISC-SERVICE REVENUE SNP	0	0	16,304	0	0	16,304
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,628	0	0	25,628
		ED - Summary		252,514	574,459,679	55,806,632	252,514	574,459,679	55,806,632
201801 - Summary				252,514	574,459,679	55,806,632	252,514	574,459,679	55,806,632
Overall - Summary				252,514	574,459,679	55,806,632	252,514	574,459,679	55,806,632

Run Date: Feb 8, 2018

For Internal Use Only

AVISTA CORPORATION
Cost of Long-Term Debt Detail - Washington
December 31, 2017

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2017	Effective Cost	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	FIBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	8.558%	5,500,000	514,744	1
2	FIBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,756	-	-	175,412	816,622	9.375%	1,000,000	93,747	2
3	FIBS - SERIES A	7.390%	5/11/2018	5/11/1993	7,000,000	54,354	-	-	1,227,883	5,717,753	9.287%	7,000,000	650,114	3
4	FIBS - SERIES A	7.450%	6/11/2018	6/9/1993	15,500,000	120,377	-	50,220	2,140,440	13,188,963	8.953%	15,500,000	1,387,715	4
5	FIBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	5
6	ADVANCE ASSOCIAT	2.232%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,789,125)	40,473,039	2.187%	40,000,000	874,980	6
7	FIBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	7
8	5.45% SERIES	5.450%	12/1/2019	11/18/2004	90,000,000	1,192,661	(4,445,000)	239,400	7,244,918	81,323,001	6.475%	90,000,000	5,815,420	8
9	FIBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	-	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	9
10	FIBS - 5.70%	5.700%	7/1/2037	12/15/2006	250,000,000	4,702,304	-	222,000	-	230,533,581	6.120%	250,000,000	17,585,926	10
11	5.125% SERIES	5.125%	6/1/2018	4/3/2006	250,000,000	2,246,419	-	635,000	-	255,040,618	7.034%	250,000,000	12,266,615	11
12	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	17,585,926	12
13	3.89% SERIES	3.860%	12/20/2020	12/20/2010	52,000,000	385,129	-	-	6,273,864	45,341,207	5.575%	52,000,000	2,900,581	13
14	5.55% SERIES	5.500%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.786%	35,000,000	2,375,887	14
15	4.45% SERIES	4.450%	12/1/2041	12/1/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	15
16	4.23% SERIES	4.230%	11/30/2047	11/30/2012	80,000,000	730,833	18,546,870	-	-	60,617,277	5.669%	80,000,000	4,694,533	16
17	4.11% SERIES	4.110%	12/1/2044	12/18/2014	80,000,000	429,205	(5,429,000)	-	105,020	65,000,795	3.650%	60,000,000	2,190,040	17
18	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	-	-	-	90,025,940	5.017%	100,000,000	5,016,889	18
19	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,589	53,966,187	-	-	119,991,233	5.598%	175,000,000	9,797,043	19
20	3.91% SERIES	3.910%	12/1/2047	12/1/2017	90,000,000	539,741	8,923,322	-	-	89,636,938	4.549%	90,000,000	4,094,370	20
21										1,668,000,000		1,668,000,000	95,437,969	21
22	Repurchase	8.85%	6/5/2028	5/24/2002	10,000,000	-	-	(2,228,153)	-	12,228,153	6.981%	-	-	22
23	Repurchase	8.83%	6/5/2028	4/3/2003	10,000,000	-	-	(450,766)	-	10,450,769	8.395%	-	-188,084	23
24	Repurchase	8.83%	12/29/2022	3/11/2003	5,000,000	-	-	92,363	-	4,907,637	9.039%	3	-43,661	24
25	Repurchase	5.72%	3/1/2034	12/30/2009	17,000,000	-	-	1,916,297	-	15,083,703	6.661%	3	10,341	25
26	Repurchase	6.55%	10/1/2032	12/31/2008	66,700,000	-	-	3,798,174	-	62,960,826	7.034%	3	159,446	26
27										3		324,360	27	
28										1,668,000,000	2.678%	95,700,370	28	
29										135,152,970		3,619,373	29	
30										1,803,152,970		99,319,743	30	
31											5.608%			31
32														32

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT DECEMBER 31, 2017

1. Average Monthly Average Rate over a twelve month period

3. Short Term Debt

WA RRC and ID LCAR 2018 Budget - Surcharge (Rebate)
 Source: PSM 12.14 - Pricing 12-14-2017_Mid Month_v5_actuals_ERM No New Auth FINAL BUDGET

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
WA Retail Revenue Adjustment	(37,943)	339,003	187,671	(84,610)	107,839	(120,587)	(749,951)	(189,110)	(118,698)	(79,222)	(448,598)	(402,928)
ID Retail Revenue Adjustment	(93,865)	112,044	(350,999)	(238,904)	(545,700)	(572,639)	(289,107)	(23,343)	(294,999)	79,671	(180,437)	(205,884)

Avista Corp
Pro forma January - December
ERM Authorized Expense and Retail Sales
October 2013 - September 2014 Historic Normalized Loads

Including November
Power Supply Update

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$119,195,328	\$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
Account 501 - Thermal Fuel	\$29,123,409	\$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
Account 547 - Natural Gas Fuel	\$77,293,435	\$8,481,868	\$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
Account 447 - Sale for Resale	\$88,588,364	\$7,154,528	\$6,331,583	\$7,373,144	\$9,451,450	\$8,788,449	\$8,347,826	\$7,766,255	\$5,454,044	\$6,343,594	\$6,461,587	\$7,582,420	\$7,533,482
Power Supply Expense	\$137,023,808	\$16,121,734	\$15,462,611	\$13,074,163	\$8,025,187	\$4,402,956	\$4,303,936	\$8,066,888	\$13,043,853	\$11,168,590	\$11,874,614	\$14,962,435	\$16,516,841
Transmission Expense <i>505</i>	\$17,237,232	\$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
Transmission Revenue <i>150</i>	\$15,802,275	\$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
Broker Fees <i>507</i>	\$690,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
CS2 and Colstrip O&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$139,148,766	\$16,376,271	\$15,875,736	\$13,551,846	\$8,263,040	\$4,364,486	\$4,176,177	\$7,835,974	\$13,097,409	\$11,362,407	\$12,046,411	\$15,286,483	\$16,812,526
WA Share of System Costs	\$90,043,166	\$10,597,085	\$10,273,189	\$8,769,400	\$5,347,013	\$2,824,259	\$2,702,404	\$5,135,369	\$8,475,334	\$7,352,614	\$7,795,233	\$9,891,883	\$10,879,385
Direct WA (Agreed-To Adjustment) (3)	-\$1,500,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000
WA ERM Base	\$88,543,166												

ERM Authorized Washington Retail Sales (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh (2)	5,653,834	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964
Retail Revenue Adjustment rate	\$15.66 /MWh	UE-140188 Settlement Method											

(1) Multiply system numbers by 64.71% to determine Washington share.
 (2) Twelve months ended September 2014 normalized monthly WA Retail Sales.
 (3) Additional adjustment of \$1.5 million (Washington basis) agreed-to by the Parties per Multiparty Settlement Stipulation, page 4, Section 5.c.

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of January 2018

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201801

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 02/07/2018 11:00 AM

Type: C

Submitted by: Keri Meister


Approval Requested: 02/07/2018 11:00 AM

Category: DJ


Approved by:

Currency: USD

Seq	Co.	FERC	Exp	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		7,634.46	7,634.46	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		1,009,989.00	1,009,989.00	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		4,862.90	4,862.90	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		315,100.00	315,100.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		1,337,586.36	1,337,586.36	WA Rec Deferral Amort
Totals:									



 Prepared by Keri Meister



 Reviewed by

 Date: 2-7-18

 Date: 2/7/18

Approved for Entry _____ Date _____

 Corporate Accounting use Only

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

186323 ED WA													
Account	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
	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	0	(193,944.00)	1,705.73	0.52917%	(504.12)	0	(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)	(539,932.04)	0.00	
	201711	(534,591.27)		(191,765.00)		0.52917%	(3,336.26)		(726,356.27)	(735,033.32)	(735,033.32)	0.00	
	201712	(726,356.27)		(198,327.00)		0.52917%	(4,368.40)		(924,683.27)	(937,728.72)	(937,728.72)	0.00	
	201801	(924,683.27)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)	1,017,623.46	Semi-Annual Compounding
	201802	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201803	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201804	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201805	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201806	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201807	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201808	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201809	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201810	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201811	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	201812	(1,947,717.72)					-		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)		
	current month entry			(1,009,989.00)			(7,634.46)						

KM:
2017 vintage REC Revenue accelerated and recorded 201801 per new Revenue Standard.
Total \$\$ accelerated: \$1,264,741
x 65.19% = \$824,485

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

JET ENTRY:	DR	CR
186323 ED WA		7,634.46
431016 ED WA	7,634.46	
186323 ED WA		1,009,989.00
557322 ED WA	1,009,989.00	

201801 UPDATE DATE TO CALC JET ENTRY

M

Avista Corp. - Resource Accounting
DJ 475 - Washington REC Deferral
2018 REC Revenue and Expense Deferral Calculation

mw

	Source	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense														
Voluntary REC Revenue	456016-ED-AN	(1,551,698)												\$ (1,551,698)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397												2,397
Total		\$ (1,549,301)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,549,301)
Washington State Share														
Voluntary REC Revenue	65.19%	(1,011,552)												\$ (1,011,552)
Voluntary REC Broker Fee Expense	65.19%	1,563												1,563
Total Surcharge (+) or Rebate (-)		\$ (1,009,989)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,009,989)

Accounting Entries
186323 ED WA (201707 thru 201806)
557322 ED WA

A *mw*

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					186322 RECON					
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
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	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	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	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	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	143,097.02		0.52917%	26,170		5,018,991	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 -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	(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)	(14,329.98)	0.00	
201710	(7,883.00)		205,054.00		0.52917%	500.83		197,171.00	191,224.85	191,224.85	0.00	
201711	197,171.00		275,483.00		0.52917%	1,772.26		472,654.00	468,480.11	468,480.11	0.00	
201712	472,654.00		289,670.00		0.52917%	3,267.57		762,324.00	761,417.68	761,417.68	0.00	
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	761,417.68	(319,962.90)	Semi-Annual Compounding
201802	1,076,517.68					-		1,076,517.68	1,081,380.58			
201803	1,076,517.68					-		1,076,517.68	1,081,380.58			
201804	1,076,517.68					-		1,076,517.68	1,081,380.58			
201805	1,076,517.68					-		1,076,517.68	1,081,380.58			
201806	1,076,517.68					-		1,076,517.68	1,081,380.58			
201807	1,081,380.58					-		1,081,380.58	1,081,380.58			
201808	1,081,380.58					-		1,081,380.58	1,081,380.58			
201809	1,081,380.58					-		1,081,380.58	1,081,380.58			
201810	1,081,380.58					-		1,081,380.58	1,081,380.58			
201811	1,081,380.58					-		1,081,380.58	1,081,380.58			
201812	1,081,380.58					-		1,081,380.58	1,081,380.58			
current month entry			315,100.00			4,862.90						

315,100.00

201801 UPDATE DATE TO CALC JET ENTRY

JET ENTRY: DR CR
 186322 ED WA 4,862.90
 419600 ED WA 4,862.90
 186322 ED WA 315,100.00
 557324 ED WA 315,100.00

319,962.90 TTL



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	FERR Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201801	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-165,339	0	0	-165,339
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-11	0	0	-11
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-398	0	0	-398
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-32,199	0	0	-32,199
			0011	0011 - GENERAL SERVICE	442300	31 FIRM-INDUSTRIAL	0	0	-387	0	0	-387
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-155	0	0	-155
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-4,291	0	0	-4,291
			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	-66,677	0	0	-66,677
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM-INDUSTRIAL	0	0	-5,024	0	0	-5,024
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-422	0	0	-422
			0022	0022 - RESID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-2,180	0	0	-2,180
			0025	0025 - EXTRA LGE GEN SERV	442300	21 FIRM COMMERCIAL	0	0	-13,937	0	0	-13,937
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM-INDUSTRIAL	0	0	-35,024	0	0	-35,024
			0030	0030 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-5
			0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-2,398	0	0	-2,398
			0031	0031 - PUMPING SERVICE	442300	31 FIRM-INDUSTRIAL	0	0	-345	0	0	-345
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-202	0	0	-202
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-27	0	0	-27
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-183	0	0	-183
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-12	0	0	-12
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-2
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-586	0	0	-586
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-10
			0045	0045 - CUST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-24	0	0	-24
			0046	0046 - CUST OWNED ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-64	0	0	-64
			0047	0047 - AREA LIGHT-COM&INDUS	442300	21 FIRM COMMERCIAL	0	0	-275	0	0	-275
			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	-4	0	0	-4
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-154	0	0	-154
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
									-330,344			-330,344
									-330,344			-330,344
									-330,344			-330,344
Run Date: Feb 5, 2018												

WA - Total

ED - Total

201801 - Total
Overall - Total

For Internal Use Only

Conversion Factor 0.953853
Amort Expense \$ (315,100)

UE-150204 7-2017 thru 6-2018

