

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF APRIL 2018

Arista 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 AVU-170204						64.71%				(\$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	\$11,844,305	\$15,682,567	(\$3,838,262)	(\$1,114,849)	(\$4,953,111)	(\$3,205,158)	\$276,446	(\$2,928,712)	(\$1,920,770)	(\$1,007,942)
201803	\$10,713,656	\$13,358,676	(\$2,645,020)	(\$797,723)	(\$3,442,743)	(\$2,227,799)	\$54,137	(\$2,173,662)	(\$543,415)	(\$1,630,247)
201804	\$6,782,226	\$8,069,870	(\$1,287,644)	(\$1,239,602)	(\$2,527,246)	(\$1,635,381)	(\$41,108)	(\$1,676,489)	(\$419,122)	(\$1,257,367)
201805										
201806										
201807										
201808										
201809										
201810										
201811										
201812										
YTD Totals	\$42,175,033	\$53,294,214	(\$11,119,181)	(\$3,794,086)	(\$14,913,267)	(\$9,650,375)	\$456,301	(\$9,194,074)	(\$5,298,518)	(\$3,895,556)
Total Deferral (Excluding Interest)										(\$26,851,014)

**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)	(\$1,077,966)	(\$22,368,619)
2017 Year End Deferral plus YTD Interest	(\$1,664,805)	(\$44,432)	(\$1,709,237)
201801	\$0	\$0	\$0
201802	(\$1,007,942)	(\$1,827)	(\$1,009,769)
201803	(\$1,630,247)	(\$6,611)	(\$2,646,627)
201804	(\$1,257,367)	(\$11,846)	(\$3,915,840)
201805			
201806			
201807			
201808			
201809			
201810			
201811			
201812			
YTD Totals	(\$3,895,556)	(\$20,284)	(\$3,915,840)
Total Deferral	(\$26,851,014)	(\$1,142,682)	(\$27,993,696)

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (1,684,801.18)
201801	\$ (1,684,801.18)	\$ 1,684,801.00	\$ (0.18)
201802	\$ (0.18)	\$ (1,009,768.82)	\$ (1,009,769.00)
201803	\$ (1,009,769.00)	\$ (1,636,858.00)	\$ (2,646,627.00)
201804	\$ (2,646,627.00)	\$ (1,269,213.00)	\$ (3,915,840.00)
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (2,646,627.00)	
Deferral	\$ (1,257,367.00)	481 - ERM
Interest	\$ (11,846.00)	481 - ERM
Misc. Adjustment		481 - ERM
Ending Balance	\$ (3,915,840.00)	

<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,684,801.18)	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (3,895,555.82)	481 - ERM
Interest	\$ (20,284.00)	481 - ERM
Ending Balance	\$ (3,915,840.00)	

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (5,194,074)	\$ (1,298,518)	\$ (3,895,556)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (9,194,074)	\$ (5,298,518)	\$ (3,895,556)

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	\$ (1,689,828.00)	\$ (7,191.00)	\$ (1,697,019.00)
201803	\$ (1,697,019.00)	\$ (6,109.00)	\$ (1,703,128.00)
201804	\$ (1,703,128.00)	\$ (6,109.00)	\$ (1,709,237.00)
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,703,128.00)	
Interest	\$ (6,109.00)	
Transfer from 182350	\$ -	481 - ERM
Ending Balance	\$ (1,709,237.00)	

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	\$ (22,114,597.71)	\$ (94,119.00)	\$ (22,208,716.71)
201803	\$ (22,208,716.71)	\$ (79,951.00)	\$ (22,288,667.71)
201804	\$ (22,288,667.71)	\$ (79,951.00)	\$ (22,368,618.71)
201805			\$ -
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,288,667.71)	
Transfer from 186290	\$ -	
Interest	\$ (79,951.00)	481 - ERM
Ending Balance	\$ (22,368,618.71)	

**STATE OF WASHINGTON
 186322 REC AMORTIZATION**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186322	Beginning Balance			\$ 761,417.68
ED.WA	201801	\$ 761,417.68	\$ 319,962.90	\$ 1,081,380.58
	201802	\$ 1,081,380.58	\$ 272,735.29	\$ 1,354,115.87
	201803	\$ 1,354,115.87	\$ 263,329.11	\$ 1,617,444.98
	201804	\$ 1,617,444.98	\$ 259,677.18	\$ 1,877,122.16
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 1,617,444.98	
Transfer from 186324		\$ -	
Amortization		\$ 250,556.00	475 - WA REC Journal
Interest - 6.340%		\$ 9,121.18	475 - WA REC Journal
	Ending Balance	\$ 1,877,122.16	

**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	\$ (1,955,352.18)	\$ (177,945.11)	\$ (2,133,297.29)
	201803	\$ (2,133,297.29)	\$ (234,661.20)	\$ (2,367,958.49)
	201804	\$ (2,367,958.49)	\$ (210,987.02)	\$ (2,578,945.51)
	201805			\$ -
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ (2,367,958.49)	
Deferral		\$ (198,092.00)	
Interest		\$ (12,895.02)	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	Ending Balance	\$ (2,578,945.51)	

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 April 2018

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201804

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 05/07/2018 9:03 AM

Type: C

Submitted by: Cheryl Kettner

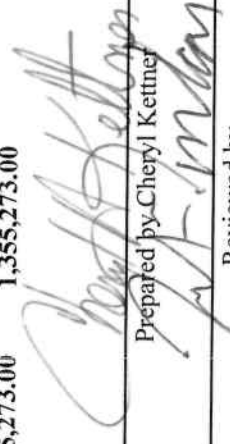
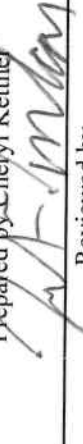
Approval Requested: 05/07/2018 9:05 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		79,951.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	79,951.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		1,257,367.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,257,367.00		Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		11,846.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	11,846.00		Current Year ERM Interest Expense (2018)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	6,109.00		Interest Expense on 2017 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL		6,109.00	Interest Accrual for 2017 Pending Balance
Totals:						1,355,273.00	1,355,273.00	


 Prepared by: Cheryl Kettner
 Date: 5/7/18
 Reviewed by: 
 Date: 5/7/18

Explanation:

Record current month deferred power supply costs, and interest per W/A accounting order.

Approved for Entry _____ Date _____
 Corporate Accounting use Only

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

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

Jan-June Interest Rate	0.36261%
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)		
1/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,128,766)	(22,114,598)	14,168.00	
2/28/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,208,717)	(22,208,717)	0.00	
3/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,288,668)	(22,288,668)	0.00	
4/30/2018	(22,048,815)		0		(79,951)	✓	(22,048,815)	(22,368,619)	(22,288,668)	79,951.00	
5/31/2018			0								
6/30/2018			0								
7/31/2018		0	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	79,951		Interest Expense Energy Deferrals
182350 ED WA		79,951	Regulatory Asset ERM Approved For Recovery

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan~June Interest Rate	0.36261%
Jul-Dec Interest Rate	0.29494%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2017	(1,684,801)	1,684,801	0		0		0	0	(1,684,801)	0	
1/31/2018	0		(1,007,942)		(1,827)		(1,007,942)	(1,009,769)	(1,009,769)	0.00	
2/28/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(2,646,627)	0.00	
3/31/2018	(2,638,189)		(1,257,367)		(11,846)		(3,895,556)	(3,915,840)	(2,646,627)	1,269,213.00	
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
557280 ED WA	1,257,367.00	
186280 ED WA		1,257,367.00
431600 ED WA	11,846.00	
186280 ED WA		11,846.00
		Deferred Power Supply Expense
		Regulatory Asset ERM Deferred Current Year
		Interest Expense Energy Deferrals
		Regulatory Asset ERM Deferred Current Year

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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	0.36261%
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		
1/31/2018	0	(1,684,801)			(6,109)		(1,684,801)	(1,690,910)	(1,689,828)	1,082.00	
2/28/2018	(1,684,801)	0			(6,109)		(1,684,801)	(1,697,019)	(1,697,019)	0.00	
3/31/2018	(1,684,801)				(6,109)		(1,684,801)	(1,703,128)	(1,703,128)	0.00	
4/30/2018	(1,684,801)				(6,109)		(1,684,801)	(1,709,237)	(1,703,128)	6,109.00	
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:	
431600 ED WA	Debit 6,109 /
186290 ED WA	Credit - Interest Expense on 2017 Pending Balance
	6,109 / Interest Accrual for 2017 Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	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	\$55,801,650	\$15,418,244	\$12,301,548	\$11,248,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$46,142,624)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$9,187,283	\$1,451,692	\$2,809,889	\$2,116,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$22,073,382	\$4,964,296	\$6,313,406	\$4,231,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$4,948,908)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$5,989,630	\$1,537,140	\$1,480,382	\$1,455,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$214,620	\$38,145	\$56,451	\$55,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$42,175,033	\$11,844,305	\$10,713,656	\$6,782,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through April													
9	AUTHORIZED NET EXPENSE-SYSTEM	\$44,411,519	\$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	555 Purchased Power	(\$30,310,705)	(\$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	\$9,844,151	\$2,667,343	\$2,503,517	\$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	\$28,738,730	\$8,481,668	\$7,698,692	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
13	456 Transmission Revenue	(\$4,672,855)	(\$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	\$5,826,054	\$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	\$230,000	\$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	(\$772,680)	(\$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	\$53,294,214	\$16,183,101	\$13,358,676	\$8,069,870	\$4,171,316	\$3,983,007	\$7,742,804	\$12,904,239	\$11,169,238	\$11,853,243	\$15,093,313	\$16,619,356
18	Actual - Authorized Net Expense	(\$1,119,181)	(\$3,348,255)	(\$2,645,020)	(\$1,287,644)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$3,794,086)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$14,913,267)	(\$3,990,167)	(\$3,442,743)	(\$2,527,246)	(\$2,527,246)	\$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	(\$9,650,375)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$456,301	\$166,826	\$54,137	(\$41,108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$9,194,074)	(\$2,415,211)	(\$2,173,662)	(\$1,676,489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Cumulative Balance	\$2,415,211	(\$5,343,923)	(\$7,517,565)	(\$9,194,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	(\$2,415,211)	(\$4,335,961)	(\$4,879,396)	(\$5,298,518)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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											
1	Short-Term Purchases	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$67,917	\$81,241	\$93,498	\$152,574	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,646,476	\$618,454	\$618,454	\$791,114	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$3,744,667	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,758	\$1,068	\$1,088	\$171	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$655,721	\$176,449	\$137,700	\$145,245	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$462,944	\$167,411	\$134,752	\$9,639	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-UPriver	\$1,825,241	\$428,290	\$551,749	\$336,086	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,725,135	\$466,388	\$406,268	\$349,209	\$0	\$0	\$0	\$0	\$0	\$0
12	Cleanwater Power Company	\$4,023	\$0	\$2,771	\$1,252	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$9,103,265	\$2,182,871	\$2,357,771	\$2,235,770	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$8,688,359	\$2,365,264	\$2,240,478	\$2,072,807	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$842,136	\$213,305	\$248,240	\$197,702	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$7,879)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$55,801,650	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$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											
555000		\$52,492,176	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$0	\$0	\$0	\$0	\$0
555030	Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$807,772	\$412,596	(\$12,728)	\$137,952	\$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	(\$7,879)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$802,444	\$185,905	\$182,496	\$304,081	\$129,962	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$842,136	\$213,305	\$248,240	\$197,702	\$182,889	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point Bonneville Power Admin Deal #573 En		\$865,001	\$300,823,05	\$271,824,20	\$148,515,90	\$143,838,34	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$46,142,624)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE											
18	Short-Term Sales	(\$39,623,207)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$265,474	\$54,051	\$67,735	\$46,838	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$60,798	\$12,978	\$11,594	\$23,957	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$244,841	\$61,859	\$59,141	\$65,628	\$58,213	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$7,090,530)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$46,142,624)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE											
447000		(\$28,499,343)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$3,467,646)	(\$673,570)	(\$511,606)	(\$976,572)	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$5,300,490)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$942,479)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	\$0	\$0	\$0	\$0	\$0
447710		(\$421,336)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$7,090,530)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	\$0	\$0	\$0	\$0	\$0
		(\$46,142,624)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS											
24	Kettle Falls Wood-501110	\$2,446,134	\$554,862	\$679,297	\$585,374	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	(\$86)	\$93	(\$859)	(\$249)	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$6,732,293	\$895,901	\$2,130,831	\$1,522,366	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$8,942	\$0	\$0	\$8,942	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$9,187,283	\$2,809,889	\$1,451,692	\$2,809,269	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS											
29	Kettle Falls	213,150	48,502	58,811	52,478	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	341,762	73,063	96,702	72,391	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-COST PER TON											
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$0	\$0	\$0	\$0	\$0
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$21.03	\$0	\$0	\$0	\$0	\$0

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	\$17,214	\$2,244	\$11,535	\$1,931	\$1,504	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$72,958	\$9,587	\$32,574	\$14,367	\$16,430	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$11,369	\$5	\$4,249	\$1,968	\$5,147	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$11,602,757	\$3,721,117	\$2,449,632	\$3,201,306	\$2,230,502	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$10,223,079	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$146,005	\$3,176	\$59,358	\$18,349	\$65,122	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$22,073,382	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$40,919,691	\$12,579,922	\$11,757,943	\$10,226,126	\$6,355,700	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
41	456100 ED AN	(\$3,144,277)	(\$903,780)	(\$922,637)	(\$658,705)	(\$659,155)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$44,979)	\$0	(\$31,909)	\$6	(\$13,076)	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$842,136)	(\$213,305)	(\$248,240)	(\$197,702)	(\$182,889)	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$20,080)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$35,124)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$554,312)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$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	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
51	TOTAL	(\$4,948,908)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$5,971,486	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$5,989,630	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$166,738	\$47,346	\$29,412	\$45,913	\$44,067	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$33,871	\$13,283	\$5,453	\$6,923	\$8,212	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$14,011	\$3,619	\$3,280	\$3,615	\$3,497	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$214,620	\$64,248	\$38,145	\$56,451	\$55,776	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$5,599,418	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$1,610,313)	(\$2,490,169)	(\$336,824)	\$363,762	\$652,918	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$901,323	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$901,323)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$12,620,307	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,884	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin - 456010	(\$3,586,383)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$8,913,370)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extracation Plant Cr. - 456018	(\$231,544)	\$0	(\$182,104)	(\$49,440)	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$7,672,466)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$824,932	\$187,589	\$238,295	\$27,125	\$371,923	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$824,932)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	\$0	\$0	\$0	\$0	\$0
72	Resource Optimizaton Subtotal	(\$3,794,351)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$89	\$10	\$15	\$34	\$30	\$0	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$89	\$10	\$15	\$34	\$30	\$0	\$0	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	Net Resource Optimization	(\$3,794,086)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	\$0	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$38,380,947	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$0	\$0	\$0	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$13,697,133	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$4,377,547	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$395,230	\$0	\$0
4	Douglas County PUD (Wells)	\$614,960	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,646,476	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$0	\$0
7	Inland Power & Light - Deer Lake	\$3,758	\$0	\$0
8	Small Power	\$655,721	\$0	\$0
9	Stimson Lumber	\$462,944	\$0	\$0
10	City of Spokane-Upriver	\$1,825,241	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,725,135	\$0	\$0
12	Clearwater Power Company	\$4,023	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$9,103,265	\$0	\$0
14	Palouse Wind	\$8,688,359	\$0	\$0
15	WPM Ancillary Services	\$842,136	\$0	\$0
16	Non-Mon. Accruals	(\$7,879)	\$0	\$0
17	Total 555 Purchased Power	\$55,801,650	\$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	\$52,492,176	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	\$807,772	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	(\$7,879)	\$0	\$0
	555700 Bookouts	\$802,444	\$0	\$0
	555710 Intercountry Ancillary	\$842,136	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$865,001	\$0	\$0
		\$55,801,650	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales	(\$39,623,207)	\$0	\$0
19	Nichols Pumping Index Sale	\$265,474	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$60,798	\$0	\$0
21	Pend Oreille DES	\$244,841	\$0	\$0
22	Merchant Ancillary Services	(\$7,090,530)	\$0	\$0
23	Total 447 Sales for Resale	(\$46,142,624)	\$0	\$0
447 SALES FOR RESALE				
	447000	(\$28,499,343)	\$0	\$0
	447100	(\$3,467,646)	\$0	\$0
	447150	(\$5,300,490)	\$0	\$0
	447700	(\$942,479)	\$0	\$0
	447710	(\$842,136)	\$0	\$0
	447720 Intercountry Transmission	(\$7,090,530)	\$0	\$0
		(\$46,142,624)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$2,446,134	\$0	\$0
25	Kettle Falls Gas-501120	(\$86)	\$0	\$0
26	Colstrip Coal-501140	\$6,732,293	\$0	\$0
27	Colstrip Oil-501160	\$8,942	\$0	\$0
28	Total 501 Fuel Expense	\$9,187,283	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls	213,150	-	-
30	Colstrip	341,762	-	-
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	\$17,214	\$0	\$0
34	Boulder Park-547216	\$72,958	\$0	\$0
35	Kettle Falls CT-547211	\$11,369	\$0	\$0
36	Coyote Springs2-547610	\$11,602,757	\$0	\$0
37	Lancaster-547312	\$10,223,079	\$0	\$0
38	Rathdrum CT-547310	\$146,005	\$0	\$0
39	Total 547 Fuel Expense	\$22,073,362	\$0	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$40,919,691	\$0	\$0
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$3,144,277)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$308,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$44,979)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$842,136)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$20,080)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$35,124)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$554,312)	\$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	(\$4,948,908)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$5,971,486	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$18,144	\$0	\$0
55	Total 565 Transmission Expense	\$5,989,630	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$166,738	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$33,871	\$0	\$0
59	557018 ED AN	\$14,011	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$214,620	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$5,599,418	\$0	\$0
62	Econ Dispatch-557150	(\$1,610,313)	\$0	\$0
63	Gas Bookouts-557700	\$901,323	\$0	\$0
64	Gas Bookouts-557711	(\$901,323)	\$0	\$0
65	Intraco Thermal Gas-557730	\$12,620,307	\$0	\$0
66	Fuel DispatchFin -456010	(\$3,586,383)	\$0	\$0
67	Fuel Dispatch-456015	(\$8,913,370)	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$231,544)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$7,672,466)	\$0	\$0
70	Fuel Bookouts-456711	\$824,932	\$0	\$0
71	Fuel Bookouts-456720	(\$824,932)	\$0	\$0
72	Resource Optimization Subtotal	(\$3,794,351)	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$176	\$0	\$0
74	Misc. Power Exp. Subtotal	\$176	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$89	\$0	\$0
77	Wind REC Subtotal	\$89	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0
79	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0
81	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0
82	Net Resource Optimization	(\$3,794,086)		
83	Adjusted Actual Net Expense	\$38,380,947		

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	485,123	466,253	456,157	-	-	-	-	-	-	-	-	1,981,993
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	-	-	-	-	-	-	-	-	(972,441)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	-	-	-	-	-	-	-	-	939,152
Total Retail Sales	545,284	480,994	488,656	433,770	-	-	-	-	-	-	-	-	1,948,704
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	1,977,842
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625									(29,138)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66	\$15.66
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$456,301)

ELECTRIC UNBILLED KWH AND REVENUE		REVENUE CLASS CODE	TOWN	ACCOUNT DESCRIPTION	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	0001	Residential Service		96,562,318	\$ 9,217,175	(117,838,911)	\$(11,352,157)	\$(21,276,593)	\$ (2,134,982)
01	2800	0002	Residential Fixed Income Semic		214,841	\$ 13,428	(277,598)	\$(17,562)	(62,617)	\$(4,124)
01	2800	0022	Residential Farm Gen		3,552,475	\$ 377,537	(3,114,821)	\$(440,806)	(562,395)	\$(63,269)
01	2800	0022	Residential Farm Lq		1,316,515	\$ 110,290	(1,541,990)	\$(126,949)	(225,475)	\$(16,659)
01	2800	0032	Residential Farm Pump		107,471	\$ 9,737,698	(123,389)	\$(122,896,639)	(20,534)	\$(11,957,998)
21	2800	0011	Commercial General		23,138,840	\$ 2,447,588	(24,702,887)	\$(2,903,204)	(2,563,747)	\$(256,636)
21	2800	0021	Commercial Lq General		49,382,712	\$ 4,133,668	(51,101,564)	\$(4,262,877)	(1,718,532)	\$(129,209)
21	2800	0025	Commercial Extra Lq		3,595,240	\$ 246,844			3,595,240	\$ 246,844
21	2800	0031	Commercial Pump		1,558,323	\$ 91,530	(1,511,151)	\$(77,315,402)	47,172	\$ 2,638
31	2800	0011	Industrial General		288,676	\$ 30,800	(277,598)	\$(31,418)	(8,892)	\$(618)
31	2800	0021	Industrial Lq General		3,855,809	\$ 308,909	(3,854,976)	\$(307,752)	40,833	\$ 2,157
31	2800	0025	Industrial Extra Lq		46,304,978	\$ 2,628,590	(45,932,134)	\$(2,559,011)	372,844	\$ 70,579
31	2800	0031	Industrial Pump		295,878	\$ 24,614	(277,598)	\$(24,893)	(8,892)	\$(279)
WASHINGTON TOTAL					228,167,045	\$ 19,852,221	(250,554,267)	\$(24,893)	\$(22,387,222)	\$(2,283,624)
IDAHO										
01	3800	0001	Residential Service		48,549,835	\$ 5,017,957	(58,564,798)	\$(6,047,272)	(10,014,963)	\$(1,028,315)
01	3800	0012	Residential Farm Gen		1,128,441	\$ 151,170	(1,416,631)	\$(180,330)	(290,190)	\$(29,180)
01	3800	0022	Residential Farm Lq		295,544	\$ 24,228	(370,078)	\$(30,096)	(74,534)	\$(5,688)
01	3800	0032	Residential Farm Pump		80,603	\$ 11,299	(92,519)	\$(12,372)	(11,916)	\$(1,073)
21	3800	0011	Commercial General		13,648,764	\$ 1,459,338	(15,419,905)	\$(1,617,909)	(1,771,141)	\$(158,571)
21	3800	0021	Commercial Lq General		22,246,410	\$ 1,745,654	(23,900,852)	\$(1,915,876)	(1,654,442)	\$(170,222)
21	3800	0025	Commercial Extra Lq		-	\$ -				\$ -
21	3800	0031	Commercial Pump		994,103	\$ 36,889,277	(1,017,714)	\$(40,338,471)	(23,611)	\$(1,818)
31	3800	0011	Industrial General		214,841	\$ 22,125	(215,879)	\$(21,941)	(938)	\$ 144
31	3800	0021	Industrial Lq General		2,740,500	\$ 200,514	(2,251,306)	\$(171,935)	489,194	\$ 28,579
31	3800	0025	Industrial Extra Lq		5,514,472	\$ 315,664			5,514,472	\$ 315,664
31	3800	0031	Industrial Pump		510,485	\$ 50,678	(524,277)	\$(51,816)	(13,792)	\$(1,138)
IDAHO TOTAL					95,924,098	\$ 9,098,696	(103,775,959)	\$(10,151,474)	(7,851,861)	\$(1,052,778)
WASHINGTON & IDAHO TOTAL					324,091,143	\$ 324,091,143	(354,330,226)	\$ 0,0911	\$(30,239,083)	\$(3,336,602)
check						\$ 28,950,917				\$ 28,950,917



Revenue By Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Electric

State Code: WA *AM*

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201804	ED	01	RESIDENTIAL	225,483	204,101,938	20,649,107	225,687	986,632,030	99,993,600
		21	FIRM COMMERCIAL	24,803	172,830,672	17,752,311	24,999	721,225,244	73,870,551
		31	FIRM- INDUSTRIAL	339	76,133,847	4,803,623	342	264,348,142	17,273,814
		39	FIRM-PUMPING-IRRIGATION ONLY	544	1,316,059	119,241	548	2,328,337	239,858
		51	LIGHTING-PUBLIC STREET AND HIWAY	426	896,160	401,608	424	3,633,599	1,599,482
		80	INTERDEPARTMENT REVENUE	80	878,095	89,883	80	3,825,926	386,525
		83	MISC-SERVICE REVENUE SNP	0	0	14,961	0	0	62,818
		85	MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	101,253
		ED - Summary		251,675	456,156,773	43,855,943	252,079	1,981,993,278	193,527,902
		201804 - Summary		251,675	456,156,773	43,855,943	252,079	1,981,993,278	193,527,902
		Overall - Summary		251,675	456,156,773	43,855,943	252,079	1,981,993,278	193,527,902

Run Date: May 4, 2018

For Internal Use Only

Avista Corporation Journal Entry

Effective Date: 201804

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 05/02/2018 4:16 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 05/02/2018 4:17 PM

Category: DJ

Approved by:

Currency: USD

Seg	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		12,895.02	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	12,895.02		WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		198,092.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	198,092.00		WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	9,121.18		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		9,121.18	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	250,556.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	250,556.00		WA Rec Deferral Amort
Totals:						470,664.20	470,664.20	

Explanation:

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

Keri Meister
Prepared by Keri Meister
J.A. Miller
Reviewed by
Date: 5-2-18
Date: 5/2/18

Approved for Entry
Corporate Accounting use Only
Date

DJ475 - Washington REC Deferral - Account 186323

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

Account	186323 ED WA											
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 Ward Balance	Variance	Notes
201701	0	0	0		0.52917%	0		0			0.00	
201702	0	0	0		0.52917%	0		0			0.00	
201703	0	0	0		0.52917%	0		0			0.00	
201704	0	0	0		0.52917%	0		0			0.00	
201705	0	0	0		0.52917%	0		0			0.00	
201706	0	0	0		0.52917%	0		0			0.00	
201707	0	0	193,944.00	1,705.73	0.52917%	(504.12)		192,238.27	(192,742.39)	(192,742.27)	0.00	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)		189,060.27	(189,570.60)	(189,570.60)	0.00	
201709	189,060.27		(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%	(3,336.28)		(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	(937,728.72)		(1,009,889.00)		0.52917%	(7,634.46)		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
201802	(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)	(2,133,297.29)	(2,133,297.29)	0.00	
201803	(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)	(2,367,958.49)	(2,367,958.49)	0.00	
201804	(2,337,793.72)		(198,092.00)		0.52917%	(12,895.02)		(2,535,885.72)	(2,578,945.51)	(2,578,945.51)	210,987.02	
201805	(2,535,885.72)							(2,535,885.72)	(2,578,945.51)			
201806	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
201807	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
201808	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
201809	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
201810	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
201811	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
201812	(2,578,945.51)							(2,578,945.51)	(2,578,945.51)			
current month entry			(198,092.00)									
								(12,895.02)				

201804 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		12,895.02
431016 ED WA	12,895.02	
186323 ED WA		198,092.00
557322 ED WA	198,092.00	

210,987.02 TTL

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

M

REC Revenue and Expense	Source	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
Voluntary REC Revenue	456016-ED-AN	(1,551,998)	(257,622)	(345,931)	(308,392)	-	-	-	-	-	-	-	-	\$ (2,463,643)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	-	-	-	-	-	-	-	-	\$ 12,105
Total		\$ (1,549,301)	\$(256,475)	\$(341,894)	\$(303,869)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(2,451,538)
Washington State Share														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	-	-	-	-	-	-	-	-	\$ (1,606,049)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	-	-	-	-	-	-	-	-	\$ 7,891
Total Surcharge (+) or Rebate (-)		\$ (1,009,989)	\$(167,196)	\$(222,880)	\$(198,092)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,598,158)
Accounting Entries														
186323.ED.WA (201707 thru 201806)			Credit	Credit	Credit	Credit								
557322.ED.WA			Debit	Debit	Debit	Debit								

A

DJ475 - Washington REC Deferral (Current Amortization)

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

Account	186322 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,689	4,251,507.00	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689		185,533		0.52917%	22,873		4,415,222	4,459,913.00	4,459,912.98	(0.02)	
201703	4,415,222		167,162		0.52917%	23,806		4,582,384	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,384		150,548		0.52917%	24,647		4,732,932	4,826,076.00	4,826,075.98	(0.02)	
201705	4,732,932		140,962		0.52917%	25,418		4,873,894	4,992,456.00	4,992,455.98	(0.02)	
201706	4,873,894		143,097.02		0.52917%	26,170		5,016,991	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(655,886)	(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	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	(259,677.18)	
201805	1,848,954.68							1,848,954.68	1,877,122.16			
201806	1,848,954.68							1,848,954.68	1,877,122.16			
201807	1,877,122.16							1,877,122.16	1,877,122.16			-Semi-Annual Compounding
201808	1,877,122.16							1,877,122.16	1,877,122.16			
201809	1,877,122.16							1,877,122.16	1,877,122.16			
201810	1,877,122.16							1,877,122.16	1,877,122.16			
201811	1,877,122.16							1,877,122.16	1,877,122.16			
201812	1,877,122.16							1,877,122.16	1,877,122.16			
current month entry			250,556.00									

9,121.18

201804 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	9,121.18	
419600 ED WA		9,121.18
186322 ED WA	250,556.00	
557324 ED WA		250,556.00

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

259,677.18 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
201804	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-111,361	0	0	-538,668
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-7	0	0	-35
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-260	0	0	-1,285
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-25,540	0	0	-113,497
			0011	0011 - GENERAL SERVICE	442300	31 FIRM - INDUSTRIAL	0	0	-303	0	0	-1,346
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-117	0	0	-527
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,935	0	0	-14,230
			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	-58,949	0	0	-245,216
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM - INDUSTRIAL	0	0	-4,660	0	0	-18,846
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-356	0	0	-1,548
			0022	0022 - RESID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,579	0	0	-7,354
			0025	0025 - EXTRA LGE GEN SERV	442300	21 FIRM COMMERCIAL	0	0	-14,019	0	0	-52,359
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM - INDUSTRIAL	0	0	-38,261	0	0	-129,732
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-410	0	0	-427
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,918	0	0	-7,968
			0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-348	0	0	-1,466
			0031	0031 - PUMPING SERVICE	442300	31 FIRM - INDUSTRIAL	0	0	-323	0	0	-889
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-31	0	0	-116
			0032	0032 - PUMPING SVC RES&FIRM	440000	01 RESIDENTIAL	0	0	-149	0	0	-648
			0032	0032 - PUMPING SVC RES&FIRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-69	0	0	-104
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-10
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-571	0	0	-1,782
			0044	0044 - CUST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-40
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-24	0	0	-97
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-63	0	0	-239
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	21 FIRM COMMERCIAL	0	0	-254	0	0	-1,078
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	31 FIRM - INDUSTRIAL	0	0	-7	0	0	-29
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COMBUNDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-19
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-148	0	0	-598
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
				WA - Total					-262,678			-1,140,151
				ED - Total					-262,678			-1,140,151
				Overall - Total					-262,678			-1,140,151

Run Date: May 2, 2018

For Internal Use Only

Conversion Factor 0.953853
 Amort Expense \$ **750,556**

UE-150204 7-2017 thru 6-2018

(Handwritten mark)
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Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2018

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201804

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 05/02/2018 4:16 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 05/02/2018 4:17 PM

Category: DJ

Approved by:

Currency: USD

Seg	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		12,895.02	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	12,895.02		WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		198,092.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	198,092.00		WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	9,121.18		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		9,121.18	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	250,556.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	250,556.00		WA Rec Deferral Amort
Totals:						470,664.20	470,664.20	

Explanation:

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

Keri Meister
Prepared by Keri Meister
[Signature]
Reviewed by
Date: 5-2-18
Date: 5/2/18

Approved for Entry
Corporate Accounting use Only
Date

DJ475 - Washington REC Deferral - Account 186323

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

Account	186323 ED WA		Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	186323 RECON	Variance	Notes
Month Ending	Interest										End Balance with Interest	GL Ward Balance	
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			1,705.73	(193,944.00)		0.52917%	(504.12)		(192,238.27)	(192,742.39)	(192,742.27)	0.12
201708	(192,238.27)		4,178.00				0.52917%	(1,006.21)		(189,060.27)	(189,570.60)	(189,570.60)	0.00
201709	(189,060.27)		(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%	(3,336.28)		(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	(937,728.72)		(1,009,889.00)				0.52917%	(7,634.46)		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)	0.00
201802	(1,947,717.72)		(167,196.00)				0.52917%	(10,749.11)		(2,114,913.72)	(2,133,297.29)	(2,133,297.29)	0.00
201803	(2,114,913.72)		(222,880.00)				0.52917%	(11,781.20)		(2,337,793.72)	(2,367,958.49)	(2,367,958.49)	0.00
201804	(2,337,793.72)		(198,092.00)				0.52917%	(12,895.02)		(2,535,885.72)	(2,578,945.51)	(2,578,945.51)	0.00
201805	(2,535,885.72)									(2,535,885.72)	(2,578,945.51)	(2,578,945.51)	0.00
201806	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
201807	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
201808	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
201809	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
201810	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
201811	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
201812	(2,578,945.51)									(2,578,945.51)	(2,578,945.51)	(2,578,945.51)	0.00
current month entry					(198,092.00)			(12,895.02)		(2,578,945.51)			

(12,895.02)

(198,092.00)

201804 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		12,895.02
431016 ED WA	12,895.02	
186323 ED WA		198,092.00
557322 ED WA	198,092.00	

210,987.02 TTL

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
 2018 REC Revenue and Expense Deferral Calculation

M

REC Revenue and Expense	Source	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
Voluntary REC Revenue	456016-ED-AN	(1,551,898)	(257,622)	(345,931)	(308,392)	-	-	-	-	-	-	-	-	\$ (2,463,643)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	-	-	-	-	-	-	-	-	\$ 12,105
Total		\$ (1,549,301)	\$(256,475)	\$(341,894)	\$(303,869)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(2,451,538)
Washington State Share														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	-	-	-	-	-	-	-	-	\$ (1,606,049)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	-	-	-	-	-	-	-	-	\$ 7,891
Total Surcharge (+) or Rebate (-)		\$ (1,009,989)	\$(167,196)	\$(222,880)	\$(198,092)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,598,158)
Accounting Entries														
186323.ED.WA (201707 thru 201806)			Credit	Credit	Credit	Credit								
557322.ED.WA			Debit	Debit	Debit	Debit								

A

DJ475 - Washington REC Deferral (Current Amortization)

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

Account	186322 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,689	4,251,507.00	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689		185,533		0.52917%	22,873		4,415,222	4,459,913.00	4,459,912.98	(0.02)	
201703	4,415,222		167,162		0.52917%	23,806		4,582,384	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,384		150,548		0.52917%	24,647		4,732,932	4,826,076.00	4,826,075.98	(0.02)	
201705	4,732,932		140,962		0.52917%	25,418		4,873,894	4,992,456.00	4,992,455.98	(0.02)	
201706	4,873,894		143,097.02		0.52917%	26,170		5,016,991	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(655,886)	(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	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,617,444.98	(259,677.18)	
201805	1,848,954.68							1,848,954.68	1,877,122.16			
201806	1,848,954.68							1,848,954.68	1,877,122.16			
201807	1,877,122.16							1,877,122.16	1,877,122.16			
201808	1,877,122.16							1,877,122.16	1,877,122.16			
201809	1,877,122.16							1,877,122.16	1,877,122.16			
201810	1,877,122.16							1,877,122.16	1,877,122.16			
201811	1,877,122.16							1,877,122.16	1,877,122.16			
201812	1,877,122.16							1,877,122.16	1,877,122.16			
current month entry			250,556.00									

9,121.18

201804 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	9,121.18	
419600 ED WA		9,121.18
186322 ED WA	250,556.00	
557324 ED WA		250,556.00

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

259,677.18 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
201804	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-111,361	0	0	-538,668
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-7	0	0	-35
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-260	0	0	-1,285
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-25,540	0	0	-113,497
			0011	0011 - GENERAL SERVICE	442300	31 FIRM - INDUSTRIAL	0	0	-303	0	0	-1,346
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-117	0	0	-527
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,935	0	0	-14,230
			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	-58,949	0	0	-245,216
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM - INDUSTRIAL	0	0	-4,660	0	0	-18,846
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-356	0	0	-1,548
			0022	0022 - RESID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,579	0	0	-7,354
			0025	0025 - EXTRA LGE GEN SERV	442300	21 FIRM COMMERCIAL	0	0	-14,019	0	0	-52,359
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM - INDUSTRIAL	0	0	-38,261	0	0	-129,732
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-410	0	0	-427
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,918	0	0	-7,968
			0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-348	0	0	-1,466
			0031	0031 - PUMPING SERVICE	442300	31 FIRM - INDUSTRIAL	0	0	-323	0	0	-889
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-31	0	0	-116
			0032	0032 - PUMPING SVC RES&FIRM	440000	01 RESIDENTIAL	0	0	-149	0	0	-648
			0032	0032 - PUMPING SVC RES&FIRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-69	0	0	-104
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-10
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-571	0	0	-1,782
			0044	0044 - CUST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-40
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-24	0	0	-97
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-63	0	0	-239
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	21 FIRM COMMERCIAL	0	0	-254	0	0	-1,078
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	31 FIRM - INDUSTRIAL	0	0	-7	0	0	-29
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COMBUNDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-19
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-148	0	0	-598
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
				WA - Total					-262,678			-1,140,151
				ED - Total					-262,678			-1,140,151
				Overall - Total					-262,678			-1,140,151

Run Date: May 2, 2018

For Internal Use Only

Conversion Factor 0.953853
 Amort Expense \$ **750,556**

UE-150204 7-2017 thru 6-2018

(Handwritten mark)
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