

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF MAY 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										(\$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	\$3,548,365	\$6,111,472	(\$2,563,107)	(\$1,465,561)	(\$4,028,668)	(\$2,648,043)	\$276,558	(\$2,371,485)	(\$358,038)	(\$2,013,447)
201806										
201807										
201808										
201809										
201810										
201811										
201812										
<b>YTD Totals</b>	\$45,723,398	\$59,405,686	(\$13,682,288)	(\$5,259,647)	(\$18,941,935)	(\$12,298,419)	\$732,859	(\$11,565,559)	(\$5,656,556)	(\$5,909,003)
<b>Total Deferral (Excluding Interest)</b>										(\$28,864,461)

**Avista Utilities**  
**Deferral Balances and Interest Activity**

<b>Year/Month</b>	<b>Ratepayer's Band Share (deferral)</b>	<b>Interest</b>	<b>Total Deferral Balance</b>
Previous Year's Deferral Balance AVU-170204 plus YTD interest	(\$21,290,653)	(\$1,157,917)	(\$22,448,570)
2017 Year End Deferral plus YTD Interest	(\$1,664,805)	(\$50,541)	(\$1,715,346)
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	(\$2,013,447)	(\$17,776)	(\$5,947,063)
201806			
201807			
201808			
201809			
201810			
201811			
201812			
<b>YTD Totals</b>	(\$5,909,003)	(\$38,060)	(\$5,947,063)
<b>Total Deferral</b>	(\$28,864,461)	(\$1,246,518)	(\$30,110,979)

**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	\$ (3,915,840.00)	\$ (2,031,223.00)	\$ (5,947,063.00)
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (3,915,840.00)</b>	
Deferral	\$ (2,013,447.00)	481 - ERM
Interest	\$ (17,776.00)	481 - ERM
Misc. Adjustment		481 - ERM
<b>Ending Balance</b>	<b>\$ (5,947,063.00)</b>	

<u>YTD</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (1,684,801.18)</b>	
Transfer to Account 186290	\$ 1,684,801.00	481 - ERM
Deferral Year to Date	\$ (5,909,002.82)	481 - ERM
Interest	\$ (38,060.00)	481 - ERM
<b>Ending Balance</b>	<b>\$ (5,947,063.00)</b>	

	<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)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ (1,565,559)	\$ (156,556)	\$ (1,409,003)
	<b>\$ (11,565,559)</b>	<b>\$ (5,656,556)</b>	<b>\$ (5,909,003)</b>

<b>STATE OF WASHINGTON</b>
<b>186290 ERM AMORTIZATION BALANCE (Pending Approval 2016)</b>

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	\$ (1,709,237.00)	\$ (6,109.00)	\$ (1,715,346.00)
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Beginning Balance</b>	<b>\$ (1,709,237.00)</b>	
Interest	\$ (6,109.00)	
Transfer from 182350	\$ -	481 - ERM
<b>Ending Balance</b>	<b>\$ (1,715,346.00)</b>	

**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	\$ (22,368,618.71)	\$ (79,951.00)	\$ (22,448,569.71)
201806			\$ -
201807			\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,368,618.71)	
Transfer from 186290	\$ -	
Interest	\$ (79,951.00)	481 - ERM
Ending Balance	\$ (22,448,569.71)	

**STATE OF WASHINGTON  
 186322 REC AMORTIZATION**

<b>FERC Account</b>	<b>Accounting Period</b>	<b>Beginning Balance</b>	<b>Monthly Activity</b>	<b>Ending Balance</b>
186322	<b>Beginning Balance</b>			\$ 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	\$ 1,877,122.16	\$ 220,212.41	\$ 2,097,334.57
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
<b>Account 186322</b>	<b>Begin Balance</b>	<b>\$ 1,877,122.16</b>	
Transfer from 186324		\$ -	
Amortization		\$ 209,873.00	475 - WA REC Journal
Interest - 6.340%		\$ 10,339.41	475 - WA REC Journal
	<b>Ending Balance</b>	<b>\$ 2,097,334.57</b>	

<b>STATE OF WASHINGTON</b>
<b>186323 REC DEFERRAL (2017)</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186323	<b>Beginning Balance</b>			\$ (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	\$ (2,578,945.51)	\$ (201,071.34)	\$ (2,780,016.85)
	201806			\$ -
	201807			\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
<b>Account 186323</b>	<b>Beginning Balance</b>	<b>\$ (2,578,945.51)</b>
Deferral	\$ (187,157.00)	
Interest	\$ (13,914.34)	475 - WA REC Journal
Adjustment	\$ -	475 - WA REC Journal
<b>Ending Balance</b>	<b>\$ (2,780,016.85)</b>	



<b>STATE OF WASHINGTON</b>
<b>186324 REC DEFERRAL (2016)</b>

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	<b>Beginning Balance</b>			\$ -
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>
<b>Account 186324</b>		
Beginning Balance	\$ -	
Transfer to 186322	\$ -	
Deferral	\$ -	475 - WA REC Journal
Interest	\$ -	475 - WA REC Journal
<b>Ending Balance</b>	<b>\$ -</b>	

Attachment A


Avista Corporation  
Monthly Power Cost Deferral Report  
Month of May 2018

ERM Deferral Journal

**Avista Corporation Journal Entry**

Journal: 481-WA ERM      Effective Date: 201805  
 Team: Resource Accounting      Last Saved by: Cheryl Kettner      Last Saved: 06/06/2018 2:25 PM  
 Type: C      Submitted by: Cheryl Kettner      Approval Requested: 06/06/2018 2:25 PM  
 Category: DJ      Approved by:  
 Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	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		2,013,447.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL			Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	2,013,447.00	17,776.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	17,776.00		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
<b>Totals:</b>						<b>2,117,283.00</b>	<b>2,117,283.00</b>	

  
 Prepared by Cheryl Kettner      Date 6/6/2018  
 \_\_\_\_\_  
 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	0.36261%
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)	(22,368,619)	0.00	
5/31/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,448,570)	(22,368,619)	79,951.00	
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	79,951		Interest Expense Energy Deferrals
182350 ED WA		79,951	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	0.36261%
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)		
1/31/2018	(1,684,801)	1,684,801	0		0	0	0	0	0		
2/28/2018	0		(1,007,942)		(1,827)		(1,007,942)	(1,009,769)	(1,009,769)		0.00
3/31/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(2,646,627)		0.00
4/30/2018	(2,638,189)		(1,257,367)		(11,846)		(3,895,556)	(3,915,840)	(3,915,840)		0.00
5/31/2018	(3,895,556)		(2,013,447)		(17,776)		(5,909,003)	(5,947,063)	(3,915,840)	2,031,223.00	
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:

557280 ED WA	Debit	2,013,447.00	Credit	
186280 ED WA				Deferred Power Supply Expense
431600 ED WA			2,013,447.00	Regulatory Asset ERM Deferred Current Year
186280 ED WA		17,776.00		Interest Expense Energy Deferrals
			17,776.00	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	0.36261%
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)	(1,709,237)	0.00	
5/31/2018	(1,684,801)				(6,109)		(1,684,801)	(1,715,346)	(1,709,237)	6,109.00	
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	Credit	-	Interest Expense on 2017 Pending Balance
186290 ED WA	-	-	6,109	Interest Accrual for 2017 Pending Balance	



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
	<b>TOTAL</b>	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$0	\$0	\$0	\$0	\$0
1	Short-Term Purchases	\$15,163,901	\$5,222,009	\$2,500,917	\$1,879,275	\$1,466,768	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$5,594,485	\$726,733	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$558,127	\$67,917	\$93,498	\$152,574	\$162,897	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$768,700	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,264,930	\$618,454	\$618,454	\$791,114	\$618,454	\$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	\$4,449	\$1,068	\$1,088	\$717	\$691	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$773,977	\$196,327	\$137,700	\$145,245	\$118,256	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$602,664	\$167,411	\$134,752	\$9,639	\$139,720	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-UPriver	\$2,063,042	\$509,116	\$428,290	\$336,086	\$237,801	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,057,546	\$503,270	\$406,388	\$349,208	\$332,411	\$0	\$0	\$0	\$0	\$0
12	Cleanwater Power Company	\$5,269	\$0	\$2,771	\$1,252	\$1,246	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$11,201,324	\$2,326,853	\$2,357,771	\$2,235,770	\$2,098,059	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$9,834,570	\$2,365,264	\$2,072,807	\$2,009,810	\$1,146,211	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,010,447	\$213,305	\$248,240	\$197,702	\$168,311	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$12,093)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$0	\$0	\$0	\$0	\$0
<b>17</b>	<b>Total 555 Purchased Power</b>	<b>\$63,658,939</b>	<b>\$16,833,261</b>	<b>\$15,418,244</b>	<b>\$12,301,548</b>	<b>\$11,248,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
(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											
	<b>555 PURCHASED POWER</b>	\$59,226,355	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$0	\$0	\$0	\$0	\$0
	555000	\$0	\$0	\$0	\$0	\$6,734,179	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$1,692,885	\$269,952	\$412,596	(\$12,728)	\$137,952	\$885,113	\$0	\$0	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	(\$12,093)	\$17,127	(\$25,491)	\$6,656	(\$6,171)	\$0	\$0	\$0	\$0	\$0
	555700	\$876,344	\$185,905	\$182,496	\$304,081	\$73,900	\$0	\$0	\$0	\$0	\$0
	555710	\$1,010,447	\$213,305	\$248,240	\$197,702	\$168,311	\$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
<b>23</b>	<b>Total 447 Sales for Resale</b>	<b>(\$52,848,577)</b>	<b>(\$14,027,524)</b>	<b>(\$9,676,671)</b>	<b>(\$11,198,097)</b>	<b>(\$11,240,332)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	447000	(\$30,499,421)	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	\$0	\$0	\$0	\$0	\$0
	447100	(\$5,896,135)	(\$1,305,898)	(\$673,570)	(\$511,606)	(\$976,572)	\$0	\$0	\$0	\$0	\$0
	447150	(\$6,111,378)	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	\$0	\$0	\$0	\$0	\$0
	447700	(\$1,029,029)	(\$194,760)	(\$210,830)	(\$363,532)	(\$173,357)	\$0	\$0	\$0	\$0	\$0
	447710	(\$1,010,447)	(\$213,305)	(\$248,240)	(\$197,702)	(\$168,311)	\$0	\$0	\$0	\$0	\$0
	447720	(\$8,302,167)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	\$0	\$0	\$0	\$0	\$0
	Intercompany Transmission	(\$52,848,577)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	\$0	\$0	\$0	\$0	\$0
<b>24</b>	<b>Kettle Falls Wood-501110</b>	\$2,455,580	\$626,601	\$554,862	\$679,297	\$585,374	\$0	\$0	\$0	\$0	\$0
<b>25</b>	<b>Kettle Falls Gas-501120</b>	(\$179)	\$93	(\$859)	(\$249)	(\$93)	\$0	\$0	\$0	\$0	\$0
<b>26</b>	<b>Colstrip Coal-501140</b>	\$7,306,944	\$2,183,195	\$895,901	\$1,522,366	\$574,651	\$0	\$0	\$0	\$0	\$0
<b>27</b>	<b>Colstrip Oil-501160</b>	\$18,122	\$0	\$0	\$8,942	\$9,180	\$0	\$0	\$0	\$0	\$0
<b>28</b>	<b>Total 501 Fuel Expense</b>	<b>\$9,780,467</b>	<b>\$2,809,889</b>	<b>\$1,451,692</b>	<b>\$2,809,269</b>	<b>\$593,184</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>501 FUEL-TONS</b>	213,150	53,359	48,502	58,811	52,478	\$0	\$0	\$0	\$0	\$0
	Colstrip	394,376	99,606	73,063	96,702	72,391	\$0	\$0	\$0	\$0	\$0
	H:\Generation\KFGS Hog Fuel\...YYY										
	H:\Generation\Colstrip\Colstrip Fuel ...										
<b>31</b>	<b>Kettle Falls</b>	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$0	\$0	\$0	\$0	\$0
<b>32</b>	<b>Colstrip</b>	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	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	<b>TOTAL</b>										
33	547 FUEL	\$18,378	\$11,535	\$1,931	\$1,504	\$1,164	\$0	\$0	\$0	\$0	\$0
34	NE CT Gas/Oil-547213	\$2,244	\$11,535	\$1,931	\$1,504	\$1,164	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$9,587	\$32,574	\$14,367	\$16,430	\$49,935	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$5	\$4,249	\$1,968	\$5,147	\$1,935	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$3,721,117	\$2,449,632	\$3,201,306	\$2,230,502	\$619,692	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$3,228,167	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,060	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$3,176	\$59,358	\$18,349	\$65,122	\$138,016	\$0	\$0	\$0	\$0	\$0
	<b>39 Total 547 Fuel Expense</b>	<b>\$6,964,296</b>	<b>\$4,564,678</b>	<b>\$6,313,406</b>	<b>\$4,231,002</b>	<b>\$1,876,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>40 TOTAL NET EXPENSE</b>	<b>\$44,541,033</b>	<b>\$12,579,922</b>	<b>\$11,757,943</b>	<b>\$10,226,126</b>	<b>\$6,355,700</b>	<b>\$3,621,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>456 TRANSMISSION REVENUE</b>										
41	456100 ED AN	(\$4,184,958)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$385,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$164,971)	(\$31,909)	\$6	(\$13,076)	(\$119,992)	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,010,447)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$25,100)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	\$0	\$0	\$0	\$0	\$0
49	456700 ED WA - Low Voltage	(\$43,905)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$692,890)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	\$0	\$0	\$0	\$0	\$0
	<b>B on A Low Voltage - In Auth revenues</b>										

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	(\$6,507,271)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,556,363)	\$0	\$0	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>											
52	565000 ED AN	\$7,395,436	\$1,532,604	\$1,475,846	\$1,512,323	\$1,450,713	\$1,423,950	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$7,418,116	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$0	\$0	\$0	\$0
<b>557 Broker &amp; Related Fees</b>											
56	557170 ED AN	\$213,333	\$47,346	\$29,412	\$45,913	\$44,067	\$46,595	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$40,378	\$13,283	\$5,453	\$6,923	\$8,212	\$6,507	\$0	\$0	\$0	\$0
59	557018 ED AN	\$17,809	\$3,619	\$3,280	\$3,615	\$3,497	\$3,798	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$271,520	\$64,248	\$38,145	\$56,451	\$55,776	\$56,900	\$0	\$0	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>											
61	Econ Dispatch-557010	\$8,512,221	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$2,912,803	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$935,241)	(\$2,490,169)	(\$336,824)	\$363,762	\$652,918	\$675,072	\$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	\$15,577,314	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,684	\$2,957,007	\$0	\$0	\$0	\$0
66	Fuel DispatchFin-456010	(\$5,539,071)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$14,388,714)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extracation Plant Cr. - 456018	(\$290,067)	\$0	\$0	(\$182,104)	(\$49,440)	(\$58,523)	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$8,196,386)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$932,386	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$932,386)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	\$0	\$0	\$0	\$0
72	Resource Optimizaton Subtotal	(\$5,259,942)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	\$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	\$119	\$10	\$15	\$34	\$30	\$30	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$119	\$10	\$15	\$34	\$30	\$30	\$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	(\$5,259,647)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$40,463,751	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$0	\$0	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>555 PURCHASED POWER</b>				
1	Short-Term Purchases			
2	Chelan County PUD (Rocky Reach Slice)	\$15,163,901	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$5,594,485	\$0	\$0
4	Douglas County PUD (Wells)	\$558,127	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$768,700	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$3,264,930	\$0	\$0
7	Inland Power & Light - Deer Lake	\$10,767,601	\$0	\$0
8	Small Power	\$4,449	\$0	\$0
9	Stimson Lumber	\$773,977	\$0	\$0
10	City of Spokane-Upriver	\$602,664	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,063,042	\$0	\$0
12	Clearwater Power Company	\$2,057,546	\$0	\$0
13	Rathrum Power, LLC (Lancaster PPA)	\$5,269	\$0	\$0
14	Palouse Wind	\$11,201,324	\$0	\$0
15	WPM Ancillary Services	\$9,834,570	\$0	\$0
16	Non-Mon. Accruals	\$1,010,447	\$0	\$0
17	<b>Total 555 Purchased Power</b>	<b>\$63,658,939</b>	<b>\$0</b>	<b>\$0</b>
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Sk				
<b>555 PURCHASED POWER</b>				
18	555000	\$59,226,355	\$0	\$0
19	555030 Fin Swaps	\$0	\$0	\$0
20	555100 Fin Swaps	\$1,692,885	\$0	\$0
21	555312 Lancaster	\$0	\$0	\$0
22	555313 Lancaster	\$0	\$0	\$0
23	555380 Cleanwater	\$0	\$0	\$0
24	555550 NonMonetary	(\$12,093)	\$0	\$0
25	555700 Bookouts	\$876,344	\$0	\$0
26	555710 Intercountry Ancillary	\$1,010,447	\$0	\$0
27	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$865,001	\$0	\$0
28	<b>Total 447 Sales for Resale</b>	<b>(\$52,848,577)</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
18	Short-Term Sales			
19	Nichols Pumping Index Sale	(\$45,201,647)	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$288,918	\$0	\$0
21	Pend Oreille DES	\$73,038	\$0	\$0
22	Merchant Ancillary Services	\$293,281	\$0	\$0
23	<b>Total 447 Sales for Resale</b>	<b>(\$52,848,577)</b>	<b>\$0</b>	<b>\$0</b>
<b>447 SALES FOR RESALE</b>				
447000		(\$30,499,421)	\$0	\$0
447100		(\$5,896,135)	\$0	\$0
447150		(\$6,111,378)	\$0	\$0
447700		(\$1,029,029)	\$0	\$0
447710		(\$1,010,447)	\$0	\$0
447720	Intercountry Transmission	(\$8,302,167)	\$0	\$0
		<b>(\$52,848,577)</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-DOLLARS</b>				
24	Kettle Falls Wood-501110	\$2,455,580	\$0	\$0
25	Kettle Falls Gas-501120	(\$179)	\$0	\$0
26	Colstrip Coal-501140	\$7,306,944	\$0	\$0
27	Colstrip Oil-501160	\$18,122	\$0	\$0
28	<b>Total 501 Fuel Expense</b>	<b>\$9,780,467</b>	<b>\$0</b>	<b>\$0</b>
<b>501 FUEL-TONS</b>				
29	Kettle Falls			
30	Colstrip			
			213,150	-
			394,376	-
<b>501 FUEL-COST PER TON</b>				
31	Kettle Falls			
32	Colstrip			
			wood	
			coal	

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
<b>547 FUEL</b>				
33	NE CT Gas/Oil-547213	\$18,378	\$0	\$0
34	Boulder Park-547216	\$122,893	\$0	\$0
35	Kettle Falls CT-547211	\$13,304	\$0	\$0
36	Coyote Springs2-547610	\$12,222,449	\$0	\$0
37	Lancaster-547312	\$11,289,159	\$0	\$0
38	Rathdrum CT-547310	\$284,021	\$0	\$0
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$23,950,204</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$44,541,033</b>	<b>\$0</b>	<b>\$0</b>
<hr/>				
<b>456 TRANSMISSION REVENUE</b>				
41	456100 ED AN	(\$4,184,958)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$385,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$164,971)	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$1,010,447)	\$0	\$0
48	456017 ED AN - Low Voltage	(\$25,100)	\$0	\$0
49	456700 ED WA - Low Voltage	(\$43,905)	\$0	\$0
50	456705 ED AN - Low Voltage	(\$692,890)	\$0	\$0

B on A Low Voltage - in Auth revenues

201811 201812

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$6,507,271)	\$0	\$0
<b>565 TRANSMISSION EXPENSE</b>				
52	565000 ED AN	\$7,395,436	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$22,680	\$0	\$0
55	Total 565 Transmission Expense	\$7,418,116	\$0	\$0
<b>557 Broker &amp; Related Fees</b>				
56	557170 ED AN	\$213,333	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$40,378	\$0	\$0
59	557018 ED AN	\$17,809	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$271,520	\$0	\$0
<b>RESOURCE OPTIMIZATION</b>				
61	Econ Dispatch-557010	\$8,512,221	\$0	\$0
62	Econ Dispatch-557150	(\$935,241)	\$0	\$0
63	Gas Bookouts-557700	\$901,323	\$0	\$0
64	Gas Bookouts-557711	(\$901,323)	\$0	\$0
65	Intraco Thermal Gas-557730	\$15,577,314	\$0	\$0
66	Fuel DispatchFin -456010	(\$5,539,071)	\$0	\$0
67	Fuel Dispatch-456015	(\$14,388,714)	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$290,067)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$8,196,384)	\$0	\$0
70	Fuel Bookouts-456711	\$932,386	\$0	\$0
71	Fuel Bookouts-456720	(\$932,386)	\$0	\$0
72	Resource Optimization Subtotal	(\$5,259,942)	\$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	\$119	\$0	\$0
77	Wind REC Subtotal	\$119	\$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	(\$5,259,647)		
83	Adjusted Actual Net Expense	\$40,463,751		

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	380,976	-	-	-	-	-	-	-	2,362,969
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	-	-	-	-	-	-	-	(1,200,608)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	-	-	-	-	-	-	-	1,203,545
<b>Total Retail Sales</b>	<b>545,284</b>	<b>480,994</b>	<b>488,656</b>	<b>433,770</b>	<b>417,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,365,906</b>
<b>Test Year Retail Sales</b>	<b>555,937</b>	<b>498,647</b>	<b>492,113</b>	<b>431,145</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>2,410,315</b>
<b>Difference from Test Year</b>	<b>(10,653)</b>	<b>(17,653)</b>	<b>(3,457)</b>	<b>2,625</b>	<b>(15,271)</b>								<b>(44,409)</b>
<b>Production Rate - \$/MWh</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$15.66</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>
<b>Total Revenue Credit - \$</b>	<b>(\$166,826)</b>	<b>(\$276,446)</b>	<b>(\$54,137)</b>	<b>\$41,108</b>	<b>(\$276,558)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$732,859)</b>

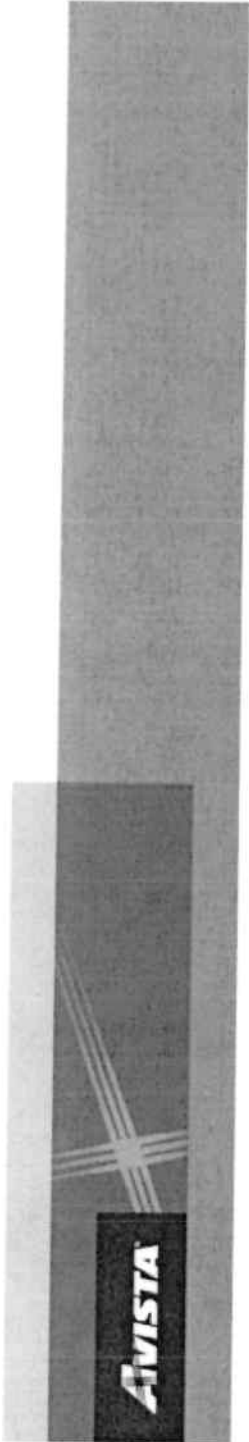
# Current Month Journal Entry

Jurisdiction: ID									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	3800	01	012	911,584	\$130,639			
	01 RESIDENTIAL	3800	01	022	277,717	\$23,112			
	01 RESIDENTIAL	3800	01	001	40,725,481	\$4,233,336			
	01 RESIDENTIAL	3800	01	032	82,382	\$11,568			
<b>01 - Summary</b>						<b>\$4,398,656</b>			
21	21 FIRM COMMERCIAL	3800	21	011	13,405,263	\$1,433,702			
	21 FIRM COMMERCIAL	3800	21	025	5,976,461	\$370,885			
	21 FIRM COMMERCIAL	3800	21	031	1,243,389	\$124,188			
	21 FIRM COMMERCIAL	3800	21	021	23,272,291	\$1,823,888			
<b>21 - Summary</b>						<b>\$3,752,664</b>			
31	31 FIRM- INDUSTRIAL	3800	31	011	43,897,404	\$3,752,664			
	31 FIRM- INDUSTRIAL	3800	31	031	209,883	\$21,570			
	31 FIRM- INDUSTRIAL	3800	31	021	596,162	\$58,931			
	31 FIRM- INDUSTRIAL	3800	31	025	2,684,902	\$197,338			
	31 FIRM- INDUSTRIAL	3800	31	025	59,479,229	\$1,088,670			
<b>31 - Summary</b>						<b>\$1,366,508</b>			
<b>ID - Summary</b>						<b>148,864,745</b>			
Jurisdiction: WA									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	2800	01	032	181,337	\$27,222			
	01 RESIDENTIAL	2800	01	012	2,174,229	\$349,193			
	01 RESIDENTIAL	2800	01	022	1,262,352	\$107,104			
	01 RESIDENTIAL	2800	01	002	178,456	\$11,339			
	01 RESIDENTIAL	2800	01	001	84,716,237	\$8,173,540			
<b>01 - Summary</b>						<b>\$8,668,400</b>			
21	21 FIRM COMMERCIAL	2800	21	025	23,504,865	\$1,723,827			
	21 FIRM COMMERCIAL	2800	21	021	54,048,700	\$4,496,429			
	21 FIRM COMMERCIAL	2800	21	031	2,365,443	\$136,844			
	21 FIRM COMMERCIAL	2800	21	011	22,452,233	\$2,700,208			
<b>21 - Summary</b>						<b>\$9,057,307</b>			
31	31 FIRM- INDUSTRIAL	2800	31	011	102,371,242	\$339,748,598			
	31 FIRM- INDUSTRIAL	2800	31	021	239,144	\$27,560			
	31 FIRM- INDUSTRIAL	2800	31	021	4,052,108	\$323,118			
	31 FIRM- INDUSTRIAL	2800	31	031	317,916	\$28,789			
	31 FIRM- INDUSTRIAL	2800	31	025	68,899,927	\$4,450,730			
<b>31 - Summary</b>						<b>\$4,830,196</b>			
<b>WA - Summary</b>						<b>264,992,948</b>			
<b>Overall - Summary</b>						<b>413,257,693</b>			

85,894,569 \$8,151,319

237,377,356 \$18,186,227

339,748,598 \$27,243,535



## Revenue By Revenue Class

Electric

Data Source: Financial Reporting  
Data Updated Daily

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201805	ED	01	01 RESIDENTIAL	225,693	166,702,059	17,236,032	225,688	1,153,334,090	117,229,632
		21	21 FIRM COMMERCIAL	24,988	150,900,519	16,351,109	24,997	872,125,763	90,221,661
		31	31 FIRM- INDUSTRIAL	336	56,884,115	3,599,749	341	321,232,257	20,873,563
		39	39 FIRM-PUMPING-IRRIGATION ONLY	549	4,731,535	391,423	548	7,059,872	631,281
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	425	941,380	404,202	424	4,574,979	2,003,685
		80	80 INTERDEPARTMENT REVENUE	81	816,323	85,466	80	4,642,249	471,990
		83	83 MISC-SERVICE REVENUE SNP	0	0	17,182	0	0	80,000
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	5,227	0	0	106,480
		<b>ED - Summary</b>		<b>252,072</b>	<b>380,975,932</b>	<b>38,090,389</b>	<b>252,078</b>	<b>2,362,969,210</b>	<b>231,618,291</b>
<b>201805 - Summary</b>				<b>252,072</b>	<b>380,975,932</b>	<b>38,090,389</b>	<b>252,078</b>	<b>2,362,969,210</b>	<b>231,618,291</b>
<b>Overall - Summary</b>				<b>252,072</b>	<b>380,975,932</b>	<b>38,090,389</b>	<b>252,078</b>	<b>2,362,969,210</b>	<b>231,618,291</b>

Run Date: Jun 6, 2018

For Internal Use Only



Exh. WGJ-5

Avista Corp  
Pro forma May 2018 - April 2019  
ERM Authorized Expense and Retail Sales  
January through December 2016 Historic Normalized Loads

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	\$111,395,054	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
Account 501 - Thermal Fuel	\$28,873,933	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,356,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
Account 547 - Natural Gas Fuel	\$70,067,291	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
Account 447 - Sale for Resale	\$54,103,855	\$5,410,854	\$3,688,134	\$4,363,041	\$6,216,672	\$3,982,970	\$3,782,256	\$5,325,599	\$3,215,251	\$4,016,772	\$3,304,259	\$4,468,025	\$6,320,023
<b>Power Supply Expense</b>	<b>\$156,232,423</b>	<b>\$18,093,165</b>	<b>\$16,978,561</b>	<b>\$15,019,760</b>	<b>\$10,168,484</b>	<b>\$6,188,482</b>	<b>\$6,107,590</b>	<b>\$9,914,386</b>	<b>\$14,669,208</b>	<b>\$12,503,789</b>	<b>\$13,391,986</b>	<b>\$16,302,990</b>	<b>\$16,894,021</b>
Transmission Expense	\$17,404,328	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,448	\$1,446,134
Transmission Revenue	\$15,149,485	\$1,062,694	\$1,178,481	\$1,177,115	\$1,141,305	\$1,253,488	\$1,398,529	\$1,450,378	\$1,346,819	\$1,372,213	\$1,319,316	\$1,257,650	\$1,191,496
Broker Fees	\$411,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
<b>Total</b>	<b>\$168,898,266</b>	<b>\$18,451,579</b>	<b>\$17,452,804</b>	<b>\$15,333,623</b>	<b>\$10,485,210</b>	<b>\$6,363,387</b>	<b>\$6,134,619</b>	<b>\$9,951,209</b>	<b>\$14,799,841</b>	<b>\$12,733,267</b>	<b>\$13,513,781</b>	<b>\$16,496,038</b>	<b>\$17,182,909</b>
WA Share of System Costs	\$104,443,830	\$12,128,223	\$11,471,728	\$10,078,790	\$6,891,928	\$4,182,654	\$4,032,285	\$6,540,930	\$9,727,935	\$8,369,576	\$8,882,608	\$10,842,846	\$11,294,326
WA Only Adjustment (3)	-\$1,987,000	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583
<b>Total WA Share of System Costs</b>	<b>\$102,456,830</b>	<b>\$11,962,639</b>	<b>\$11,306,145</b>	<b>\$9,913,207</b>	<b>\$6,726,345</b>	<b>\$4,017,071</b>	<b>\$3,866,702</b>	<b>\$6,375,346</b>	<b>\$9,562,352</b>	<b>\$8,203,993</b>	<b>\$8,717,025</b>	<b>\$10,677,262</b>	<b>\$11,128,743</b>

ERM Authorized Washington Retail Sales (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh (2)	5,658,614	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150
Retail Revenue Adjustment Rate	\$18.11 /MWh												

(1) Multiply system numbers by 65.73% to determine Washington share.  
 (2) Twelve months ended December 2016 normalized monthly WA Retail Sales.  
 (3) Adjustment per final order No 07 UE-170485 to match revenue requirement of \$14.519 million

**From:** Brandon, Annette  
**Sent:** Thursday, April 26, 2018 3:55 PM  
**To:** Machado, Christine; Coulson, Rosemary  
**Cc:** Andrews, Liz; Kettner, Cheryl; Johnson, Bill  
**Subject:** Order WGJ-5.xlsx  
**Attachments:** Order WGJ-5.xlsx

Recalculated Authorized Power Supply Costs

**Annette Brandon | AVISTA UTILITIES**

Sr. Regulatory Analyst | Regulatory Affairs

1411 E. Mission | Spokane, WA 99202

Direct 509.495.4324 | fax 509.777.5054

<mailto:annette.brandon@avistacorp.com>

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Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of May 2018  
  
REC Deferral Journal

### Avista Corporation Journal Entry

Effective Date: 201805

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 06/04/2018 1:26 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 06/04/2018 1:26 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		13,914.34	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	13,914.34		WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		187,157.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	187,157.00		WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	10,339.41		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		10,339.41	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	209,873.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		209,873.00	WA Rec Deferral Amort
<b>Totals:</b>						<b>421,283.75</b>	<b>421,283.75</b>	

*Keri Meister*  
Prepared by Keri Meister  
*[Signature]*  
Reviewed by  
Date: 6-4-18  
Date: 6/4/18

Approved for Entry  
Corporate Accounting use Only  
Date

Explanation:

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

DJ475 - Washington REC Deferral - Account 186323

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

Account	186323 ED WA	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	END Balance before Interest
Month Ending									
201701		0		0		0.52917%	0		0
201702		0		0		0.52917%	0		0
201703		0		0		0.52917%	0		0
201704		0		0		0.52917%	0		0
201705		0		0		0.52917%	0		0
201706		0		0		0.52917%	0		0
201707		0		(193,944.00)	1,706.73	0.52917%	(504.12)		(192,238.27)
201708		(192,238.27)		4,178.00		0.52917%	(1,006.21)		(188,060.27)
201709		(186,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)
201710		(362,532.27)		(172,059.00)		0.52917%	(2,373.65)		(534,591.27)
201711		(534,591.27)		(191,765.00)		0.52917%	(3,336.28)		(726,356.27)
201712		(726,356.27)		(198,327.00)		0.52917%	(4,368.40)		(924,683.27)
201801		(924,683.27)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)
201802		(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)
201803		(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)
201804		(2,337,793.72)		(198,092.00)		0.52917%	(12,865.02)		(2,535,885.72)
201805		(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72)
201806		(2,723,042.72)					-		(2,723,042.72)
201807		(2,780,016.85)					-		(2,780,016.85)
201808		(2,780,016.85)					-		(2,780,016.85)
201809		(2,780,016.85)					-		(2,780,016.85)
201810		(2,780,016.85)					-		(2,780,016.85)
201811		(2,780,016.85)					-		(2,780,016.85)
201812		(2,780,016.85)					-		(2,780,016.85)
current month entry									(13,914.34)

201805 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		13,914.34
431016 ED WA	13,914.34	
186323 ED WA		187,157.00
557322 ED WA	187,157.00	

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

201,071.34 TTL

186323 RECON	GL Wand Balance	Variance	Notes
End Balance with Interest			
	-	0.00	
	-	0.00	
	-	0.00	
	-	0.00	
	-	0.00	
	-	0.00	
	(192,742.39)	0.12	UE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
	(189,570.60)	0.00	
	(365,499.39)	0.00	
	(539,832.04)	0.00	
	(735,033.32)	0.00	
	(937,728.72)	0.00	
	(1,955,352.18)	0.00	Semi-Annual Compounding
	(2,133,297.29)	0.00	
	(2,367,958.49)	0.00	
	(2,578,945.51)	0.00	
	(2,780,016.85)	201,071.34	
	(2,780,016.85)		Semi-Annual Compounding
	(2,780,016.85)		
	(2,780,016.85)		
	(2,780,016.85)		
	(2,780,016.85)		

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	(1,551,698)	(257,622)	(345,931)	(308,392)	(292,745)	-	-	-	-	-	-	-	\$ (2,756,388)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	5,651	-	-	-	-	-	-	-	\$ 17,756
<b>Total</b>		<b>\$ (1,549,301)</b>	<b>\$(256,475)</b>	<b>\$(341,894)</b>	<b>\$(303,869)</b>	<b>\$(287,094)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(2,738,632)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	(190,840)	-	-	-	-	-	-	-	\$ (1,796,889)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	3,694	-	-	-	-	-	-	-	\$ 11,575
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (1,009,989)</b>	<b>\$(167,196)</b>	<b>\$(222,880)</b>	<b>\$(198,092)</b>	<b>\$(187,157)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(1,785,314)</b>
<b>Accounting Entries</b>														
186323.ED.WA (201707 thru 201806)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	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		185,633		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		4,582,364	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,364		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		5,016,981	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(655,866)	(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	(555,866.00)		281,998.00		0.52917%	(2,195.46)		(273,868.00)	(279,589.46)	(279,589.46)	0.00	
201709	(273,868.00)		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		1,076,617.68	1,081,380.58	1,081,380.58	0.00	
201802	1,076,617.68		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		250,566.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	0.00	
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334.57	2,097,334.57	(220,212.41)	
201806	2,058,827.68					-		2,058,827.68	2,097,334.57	2,097,334.57		
201807	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201808	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201809	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201810	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201811	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201812	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
current month entry			209,873.00				10,339.41					

201805 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	10,339.41	
419600 ED WA		10,339.41
186322 ED WA	209,873.00	
557324 ED WA		209,873.00

220,212.41 TTL

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

Revenue By Rate Schedule

Data Source: Financial Reporting  
Data Updated Daily

Revenue Class: ALL Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Act	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201805	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-90,833	0	0	-629,501
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-39
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-191	0	0	-1,476
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-24,078	0	0	-137,575
			0011	0011 - GENERAL SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-256	0	0	-1,602
			0012	0012 - RESID&FARM GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-102	0	0	-629
			0012	0012 - RESID&FARM GEN SERV	440000	01 RESIDENTIAL	0	0	-2,331	0	0	-16,561
			0021	0021 - LARGE GENERAL SERV	442000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442000	21 FIRM COMMERCIAL	0	0	-59,980	0	0	-305,195
			0021	0021 - LARGE GENERAL SERV	442000	31 FIRM INDUSTRIAL	0	0	-4,497	0	0	-23,343
			0022	0022 - RESID&FARM-LGE GEN SE	448000	80 INTERDEPARTMENT REVENUE	0	0	-364	0	0	-1,911
			0025	0025 - EXTRA LGE GEN SERV	442000	01 RESIDENTIAL	0	0	-1,401	0	0	-8,755
			0025	0025 - EXTRA LGE GEN SERV	442000	21 FIRM COMMERCIAL	0	0	-1,237	0	0	-53,596
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-27,477	0	0	-157,209
			0030	0030 - PUMPING SERV-SPECIAL	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	-1,754	0	0	-1,181
			0031	0031 - PUMPING SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-2,714	0	0	-10,682
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-365	0	0	-1,831
			0032	0032 - PUMPING SVC RES&FIRM	440000	80 INTERDEPARTMENT REVENUE	0	0	-964	0	0	-1,853
			0032	0032 - PUMPING SVC RES&FIRM	440000	01 RESIDENTIAL	0	0	-4	0	0	-120
			0032	0032 - PUMPING SVC RES&FIRM	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-208	0	0	-856
			0041	0041 - CO OWNED ST LIGHTS	448000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-168	0	0	-272
			0042	0042 - CO OWNED ST LITS SO VA	448000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-12
			0044	0044 - CUST OWNED ST LT SO VA	448000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-570	0	0	-2,352
			0045	0045 - CUST OWNED ST LT ENGY	448000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-10	0	0	-50
			0046	0046 - CUST OWNED ST LT S V	448000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-24	0	0	-121
			0047	0047 - AREA LIGHT-COMKINDUS	442000	21 FIRM COMMERCIAL	0	0	-63	0	0	-302
			0047	0047 - AREA LIGHT-COMKINDUS	442000	31 FIRM INDUSTRIAL	0	0	-268	0	0	-1,346
			0047	0047 - AREA LIGHT-COMKINDUS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-6	0	0	-35
			0047	0047 - AREA LIGHT-COMKINDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-5	0	0	-24
			0048	0048 - AREA LIGHT-FARM&RESID	440000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-149	0	0	-747
			0048	0048 - AREA LIGHT-FARM&RESID	442000	21 FIRM COMMERCIAL	0	0	0	0	0	0
			0048	0048 - AREA LIGHT-FARM&RESID	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			WA - Total				0	0	-220,026	0	0	-1,360,178
			ED - Total				0	0	-220,026	0	0	-1,360,178
201805			Overall - Total				0	0	-220,026	0	0	-1,360,178

Run Date: Jun 4, 2018

For Internal Use Only

Conversion Factor  
Amort Expense \$

0.955853  
(209,873)

UE-150204 7-2017 thru 6-2018

*Handwritten initials and a circled 'B'*



### Avista Corporation Journal Entry

Effective Date: 201805

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 06/04/2018 1:26 PM

Type: C

Submitted by: Keri Meister


Approval Requested: 06/04/2018 1:26 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		13,914.34	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	13,914.34		WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL		187,157.00	WA REC Deferral 201707-201806
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	187,157.00		WA REC Deferral 201707-201806
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	10,339.41		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	10,339.41		WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	209,873.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	209,873.00		WA Rec Deferral Amort
<b>Totals:</b>						<b>421,283.75</b>	<b>421,283.75</b>	


  
 Prepared by Keri Meister Date 6-4-18
  
  
 Reviewed by Date 6/4/18

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

Account	186323 ED WA	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	END Balance before Interest
Month Ending									
201701		0		0		0.52917%	0	0	0
201702		0		0		0.52917%	0	0	0
201703		0		0		0.52917%	0	0	0
201704		0		0		0.52917%	0	0	0
201705		0		0		0.52917%	0	0	0
201706		0		0		0.52917%	0	0	0
201707		0		(193,944.00)	1,706.73	0.52917%	(504.12)		(192,238.27)
201708		(192,238.27)		4,178.00		0.52917%	(1,006.21)		(188,060.27)
201709		(186,060.27)		(174,472.00)		0.52917%	(1,456.79)		(362,532.27)
201710		(362,532.27)		(172,059.00)		0.52917%	(2,373.65)		(534,591.27)
201711		(534,591.27)		(191,765.00)		0.52917%	(3,336.28)		(726,356.27)
201712		(726,356.27)		(198,327.00)		0.52917%	(4,368.40)		(924,683.27)
201801		(924,683.27)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)
201802		(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)
201803		(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)
201804		(2,337,793.72)		(198,092.00)		0.52917%	(12,865.02)		(2,535,885.72)
201805		(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72)
201806		(2,723,042.72)					-		(2,723,042.72)
201807		(2,780,016.85)					-		(2,780,016.85)
201808		(2,780,016.85)					-		(2,780,016.85)
201809		(2,780,016.85)					-		(2,780,016.85)
201810		(2,780,016.85)					-		(2,780,016.85)
201811		(2,780,016.85)					-		(2,780,016.85)
201812		(2,780,016.85)					-		(2,780,016.85)
current month entry									(13,914.34)

201805 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		13,914.34
431016 ED WA	13,914.34	
186323 ED WA		187,157.00
557322 ED WA	187,157.00	

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

201,071.34 TTL

End Balance with Interest	186323 RECON GL Wand Balance	Variance	Notes
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
(192,742.39)	(192,742.27)	0.12	UE-150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
(189,570.60)	(189,570.60)	0.00	
(365,499.39)	(365,499.39)	0.00	
(539,832.04)	(539,832.04)	0.00	
(735,033.32)	(735,033.32)	0.00	
(937,728.72)	(937,728.72)	0.00	
(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
(2,133,297.29)	(2,133,297.29)	0.00	
(2,367,958.49)	(2,367,958.49)	0.00	
(2,578,945.51)	(2,578,945.51)	0.00	
(2,780,016.85)	(2,578,945.51)	201,071.34	
(2,780,016.85)			Semi-Annual Compounding
(2,780,016.85)			
(2,780,016.85)			
(2,780,016.85)			
(2,780,016.85)			

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

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REC Revenue and Expense	Source	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
Voluntary REC Revenue	456016-ED-AN	(1,551,698)	(257,622)	(345,931)	(308,392)	(292,745)	-	-	-	-	-	-	-	\$ (2,756,388)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	5,651	-	-	-	-	-	-	-	\$ 17,756
<b>Total</b>		<b>\$ (1,549,301)</b>	<b>\$(256,475)</b>	<b>\$(341,894)</b>	<b>\$(303,869)</b>	<b>\$(287,094)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(2,738,632)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	(190,840)	-	-	-	-	-	-	-	\$ (1,796,889)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	3,694	-	-	-	-	-	-	-	\$ 11,575
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (1,009,989)</b>	<b>\$(167,196)</b>	<b>\$(222,880)</b>	<b>\$(198,092)</b>	<b>\$(187,157)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(1,785,314)</b>
<b>Accounting Entries</b>														
186323.ED.WA (201707 thru 201806)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	

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DJ475 - Washington REC Deferral (Current Amortization)

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

Account	186322 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	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	185,633	185,633		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		4,582,364	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,364	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		5,016,981	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(655,866)	(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	(555,866.00)		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		1,076,617.68	1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,617.68		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		250,566.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	0.00	
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334.57	2,097,334.57	(220,212.41)	
201806	2,058,827.68					-		2,058,827.68	2,097,334.57	2,097,334.57		
201807	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201808	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201809	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201810	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201811	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
201812	2,097,334.57					-		2,097,334.57	2,097,334.57	2,097,334.57		
current month entry			209,873.00									
201805	UPDATE DATE TO CALC JET ENTRY										10,339.41	

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

220,212.41 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	FERC Act	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201805	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-90,833	0	0	-629,501
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-39	0	0	-39
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-1,476	0	0	-1,476
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-24,078	0	0	-137,575
			0011	0011 - GENERAL SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-256	0	0	-1,602
			0012	0012 - RESID&FARM GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-102	0	0	-629
			0012	0012 - RESID&FARM GEN SERV	440000	01 RESIDENTIAL	0	0	-2,331	0	0	-16,561
			0021	0021 - LARGE GENERAL SERV	442000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442000	21 FIRM COMMERCIAL	0	0	-59,980	0	0	-305,195
			0021	0021 - LARGE GENERAL SERV	442000	31 FIRM INDUSTRIAL	0	0	-4,497	0	0	-23,343
			0022	0022 - RESID&FARM-LGE GEN SE	448000	80 INTERDEPARTMENT REVENUE	0	0	-364	0	0	-1,911
			0025	0025 - EXTRA LGE GEN SERV	442000	01 RESIDENTIAL	0	0	-1,401	0	0	-8,755
			0030	0030 - PUMPING SERV-SPECIAL	440000	31 FIRM INDUSTRIAL	0	0	-1,237	0	0	-53,596
			0030	0030 - PUMPING SERV-SPECIAL	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-27,477	0	0	-157,209
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442000	31 FIRM INDUSTRIAL	0	0	-1,754	0	0	-1,181
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-2,714	0	0	-10,682
			0032	0032 - PUMPING SVC RES&FIRM	440000	01 RESIDENTIAL	0	0	-365	0	0	-1,831
			0032	0032 - PUMPING SVC RES&FIRM	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-964	0	0	-1,853
			0041	0041 - CO OWNED ST LIGHTS	442000	01 RESIDENTIAL	0	0	-4	0	0	-120
			0042	0042 - CO OWNED ST LITS SO VA	448000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-208	0	0	-856
			0044	0044 - CUST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-168	0	0	-272
			0045	0045 - CUST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-12
			0046	0046 - CUST OWNED ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-570	0	0	-2,352
			0047	0047 - AREA LIGHT-COMMINDUS	442000	21 FIRM COMMERCIAL	0	0	-10	0	0	-50
			0047	0047 - AREA LIGHT-COMMINDUS	442000	31 FIRM INDUSTRIAL	0	0	-24	0	0	-121
			0047	0047 - AREA LIGHT-COMMINDUS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-63	0	0	-302
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-268	0	0	-1,346
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-6	0	0	-35
			0048	0048 - AREA LIGHT-FARM&RESID	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-1
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-149	0	0	-747
			0048	0048 - AREA LIGHT-FARM&RESID	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			WA - Total				0	0	-220,026	0	0	-1,360,178
			ED - Total				0	0	-220,026	0	0	-1,360,178
201805			Overall - Total				0	0	-220,026	0	0	-1,360,178

Run Date: Jun 4, 2018

For Internal Use Only

Conversion Factor  
Amort Expense \$

0.955853  
(209,873)

UE-150204 7-2017 thru 6-2018

*(Handwritten marks: a circled 'B' and a signature)*