

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

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	\$ (5,947,063.00)	\$ (1,686,482.00)	\$ (7,633,545.00)
201807	\$ (7,633,545.00)	\$ 1,256,911.00	\$ (6,376,634.00)
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (7,633,545.00)	
Deferral	\$ 1,280,865.00	481 - ERM
Interest	\$ (23,954.00)	481 - ERM
Misc. Adjustment		481 - ERM
Ending Balance	\$ (6,376,634.00)	
<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	\$ (6,290,179.82)	481 - ERM
Interest	\$ (86,454.00)	481 - ERM
Ending Balance	\$ (6,376,634.00)	

	<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)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ (1,989,089)	\$ (198,909)	\$ (1,790,180)
	\$ (11,989,089)	\$ (5,698,909)	\$ (6,290,180)

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	\$ (1,709,237.00)	\$ (6,109.00)	\$ (1,715,346.00)
201806	\$ (1,715,346.00)	\$ (6,109.00)	\$ (1,721,455.00)
201807	\$ (1,721,455.00)	\$ 1,721,455.00	\$ -
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (1,721,455.00)	
Interest	\$ 1,721,455.00	
Transfer from 182350	\$ -	481 - ERM
Ending Balance	\$ -	

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

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Beginning Balance			\$ (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	\$ (22,448,569.71)	\$ (79,951.00)	\$ (22,528,520.71)
201807	\$ (22,528,520.71)	\$ (1,804,518.00)	\$ (24,333,038.71)
201808			\$ -
201809			\$ -
201810			\$ -
201811			\$ -
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (22,528,520.71)	
Transfer from 186290	\$ (1,721,455.00)	
Interest	\$ (83,063.00)	481 - ERM
Ending Balance	\$ (24,333,038.71)	

**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	\$ 1,877,122.16	\$ 220,212.41	\$ 2,097,334.57
	201806	\$ 2,097,334.57	\$ 244,537.25	\$ 2,341,871.82
	201807	\$ 2,341,871.82	\$ (2,780,103.21)	\$ (438,231.39)
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 2,341,871.82	
Transfer from 186323		\$ (2,984,433.78)	
Amortization		\$ 207,245.00	475 - WA REC Journal
Interest - 6.340%		\$ (3,094.43)	475 - WA REC Journal
	Ending Balance	\$ (438,411.39)	

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	\$ (2,578,945.51)	\$ (201,071.34)	\$ (2,780,016.85)
	201806	\$ (2,780,016.85)	\$ (204,416.93)	\$ (2,984,433.78)
	201807	\$ (2,984,433.78)	\$ 2,984,433.78	\$ -
	201808			\$ -
	201809			\$ -
	201810			\$ -
	201811			\$ -
	201812			\$ -

<u>Current Month</u>	<u>Beginning Balance</u>	<u>Amount</u>	<u>Journal ID</u>
Account 186323	Beginning Balance	\$ (2,984,433.78)	
Transfer to 186322		\$ 2,984,433.78	
Interest		\$ -	475 - WA REC Journal
Adjustment		\$ -	475 - WA REC Journal
	Ending Balance	\$ (0.00)	

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	\$ -	\$ (200,437.12)	\$ (200,437.12)
	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	\$ (199,863.00)	475 - WA REC Journal
Interest	\$ (574.12)	475 - WA REC Journal
Ending Balance	\$ (200,437.12)	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of July 2018

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201807

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 08/06/2018 1:19 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 08/06/2018 1:19 PM

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		83,063.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	83,063.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,280,865.00		Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		1,280,865.00	Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		23,954.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	23,954.00		Current Year ERM Interest Expense (2018)
70	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		1,721,455.00	Prudency Approval Received in WA - Transfer 2017 Bal
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	1,721,455.00		Prudency Approval Received in WA - Transfer 2017 Bal
Totals:						3,109,337.00	3,109,337.00	

Cheryl Kettner
 Prepared by Cheryl Kettner
 Date 8/6/2018

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	0.34253%

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)	(22,448,570)	0.00	
6/30/2018	(22,048,815)		0		(79,951)		(22,048,815)	(22,528,521)	(22,528,521)	0.00	
7/31/2018	(22,528,521)	(1,721,455)	0		(83,063)		(24,249,976)	(24,333,039)	(22,528,521)	1,804,518.00	
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	83,063		Interest Expense Energy Deferrals
182350 ED WA		83,063	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	0.34253%

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)	0	
1/31/2018	(1,684,801)	1,684,801	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)	(5,947,063)	0.00	
6/30/2018	(5,909,003)		(1,662,042)		(24,440)		(7,571,045)	(7,633,545)	(7,633,545)	0.00	
7/31/2018	(7,633,545)		1,280,865		(23,954)		(6,352,680)	(6,376,634)	(7,633,545)	(1,256,911.00)	
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		1,280,865.00 / Deferred Power Supply Expense
186280 ED WA	1,280,865.00 /	Regulatory Asset ERM Deferred Current Year
431600 ED WA	23,954.00 /	Interest Expense Energy Deferrals
186280 ED WA		23,954.00 / 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	0.34253%

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)	(1,715,346)	0.00	
6/30/2018	(1,684,801)				(6,109)		(1,684,801)	(1,721,455)	(1,721,455)	0.00	
7/31/2018	(1,721,455)	1,721,455			0		0	0	(1,721,455)	(1,721,455.00)	
8/31/2018											
9/30/2018											
10/31/2018											
11/30/2018											
12/31/2018											

Entry:

182350 ED WA	Debit	-	Credit	1,721,455	Prudency Approval Received in WA - Transfer 2017 Bal
186290 ED WA	1,721,455			-	Prudency Approval Received in WA - Transfer 2017 Bal

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1	555 Purchased Power	\$78,653,132	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$62,540,049)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$13,008,263	\$2,809,889	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$33,562,011	\$6,964,296	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$10,078,137)	(\$1,346,464)	(\$1,432,165)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$10,257,969	\$1,537,140	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$368,748	\$64,248	\$38,145	\$56,451	\$55,776	\$66,900	\$54,711	\$42,517	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$63,231,937	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$13,084,591	\$0	\$0	\$0	\$0	\$0
Total through July														
9	AUTHORIZED NET EXPENSE-SYSTEM													
10	555 Purchased Power	\$65,815,435	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
11	447 Sale for Resale	(\$43,411,530)	(\$7,154,528)	(\$6,331,593)	(\$7,373,144)	(\$9,451,450)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,488,025)	(\$6,320,023)
12	501 Thermal Fuel	\$14,973,757	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
13	547 CT Fuel	\$37,516,491	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
14	456 Transmission Revenue	(\$8,775,250)	(\$1,306,342)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,263,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
15	565 Transmission Expense	\$10,064,455	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
16	557 Broker Fees	\$332,750	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
17	Settlement Adjustment	(\$1,528,422)	(\$193,170)	(\$193,170)	(\$193,170)	(\$193,170)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$74,987,686	\$16,183,101	\$15,682,567	\$13,358,676	\$8,069,870	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	(\$11,755,749)	(\$3,348,255)	(\$3,838,262)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)	\$3,385,296					
19	Resource Optimization - Subtotal	(\$8,130,438)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$19,886,187)	(\$3,990,167)	(\$4,953,111)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		64.71%	64.71%	64.71%	64.71%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$12,919,075)	(\$2,582,037)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$929,866	\$166,826	\$276,446	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	\$0	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$11,989,089)	(\$2,415,211)	(\$2,928,712)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)	\$1,423,183					
27	Cumulative Balance		(\$2,415,211)	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)	(\$11,989,089)					
	input 10,000,000 and up		\$0	\$0	\$0	\$0	(\$1,565,559)	(\$3,412,272)	(\$1,989,089)					
	input 4,000,000 to \$10M		\$0	(\$1,343,923)	(\$3,517,585)	(\$5,194,074)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)					
	input 0 to \$4M		\$0	\$0	\$0	\$0	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)					
	check #-should be zero		\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	Deferral Amount, Cumulative (Customer)		\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)	(\$6,290,180)					
	Deferral Amount, Monthly Entry		\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)	\$1,280,865					
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$6,290,180	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042	(\$1,280,865)					
	Company Band Gross Margin Impact, Cumulative		(\$2,415,211)	(\$4,335,961)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)	(\$5,698,909)					

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
	TOTAL										
1	Short-Term Purchases	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$45,964	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$8,028,361	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$775,719	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,076,180	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,501,838	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,430	\$885	\$1,088	\$717	\$691	\$444	\$537	\$0	\$0	\$0
8	Small Power	\$1,003,602	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$0	\$0	\$0
9	Stimson Lumber	\$965,521	\$167,411	\$134,752	\$9,639	\$139,720	\$156,195	\$206,662	\$0	\$0	\$0
10	City of Spokane-UPriver	\$2,323,556	\$509,116	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,076,737	\$466,388	\$406,268	\$349,208	\$332,411	\$457,880	\$561,311	\$0	\$0	\$0
12	Cleanwater Power Company	\$7,318	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,635,310	\$2,182,871	\$2,357,771	\$2,235,771	\$2,098,059	\$2,056,390	\$2,377,596	\$0	\$0	\$0
14	Palouse Wind	\$12,384,356	\$2,365,264	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,390,947	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$0	\$0	\$0
16	Non-Mon. Accruals	\$3,769	\$17,127	(\$25,491)	(\$6,656)	(\$6,171)	(\$4,214)	\$8,352	\$0	\$0	\$0
17	Total 555 Purchased Power	\$78,653,132	\$16,833,261	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL										
18	Short-Term Sales	(\$52,790,396)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$583,177	\$96,850	\$67,735	\$46,838	\$23,444	\$38,086	\$256,173	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$12,937,383	\$11,999	\$12,269	\$12,269	\$12,458	\$12,887	\$12,458	\$0	\$0	\$0
21	Pend Oreille DES	\$398,665	\$61,859	\$59,141	\$65,628	\$58,213	\$48,440	\$49,177	\$56,197	\$0	\$0
22	Merchant Ancillary Services	(\$10,828,868)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,175,743)	\$0	\$0
23	Total 447 Sales for Resale	(\$62,540,049)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	\$0	\$0	\$0

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL										
447000	from Nichols billing worksheet - POWE	(\$41,012,813)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	(\$7,435,346)	\$0	\$0	\$0
447100	223178-180 Capacity only - RF (Regul	\$3,091,343)	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$10,813,550	\$0	\$0	\$0
447150	223173-177 Capacity and Reserves	(\$10,207,921)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	(\$3,046,570)	\$0	\$0	\$0
447700	Merchant Ancillary Services	(\$2,190,843)	(\$194,760)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	(\$947,955)	\$0	\$0	\$0
447710	Intercompany Transmission	(\$1,390,947)	(\$213,305)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	\$0	\$0	\$0
447720	Intercompany Transmission	(\$10,828,868)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	\$554,578	(\$1,211,637)	(\$1,350,958)	(\$1,175,743)	\$0	\$0
	TOTAL	(\$62,540,049)	(\$14,027,524)	(\$9,676,671)	(\$11,198,097)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	\$0	\$0	\$0

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL										
24	Kettle Falls Wood-501110	\$3,317,829	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$666,074	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$6,108	\$93	(\$929)	(\$249)	(\$93)	\$5,088	\$1,199	\$0	\$0	\$0
26	Colstrip Coal-501140	\$9,610,936	\$2,183,195	\$895,901	\$2,130,831	\$1,522,366	\$574,651	\$847,317	\$0	\$0	\$0
27	Colstrip Oil-501160	\$73,390	\$0	\$0	\$8,942	\$9,180	\$48,750	\$6,518	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$13,008,263	\$2,809,889	\$1,451,692	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$0	\$0	\$0

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
	TOTAL										
29	Kettle Falls	286,222	53,359	58,811	52,478	-	16,710	56,362	-	-	-
30	Colstrip	478,686	99,606	96,702	72,391	52,614	61,022	23,288	-	-	-
31	Total 501 FUEL-TONS	764,908	152,965	155,513	124,869	52,614	77,732	80,000	-	-	-

wood \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74 \$11.74
coal \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92 \$21.92

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	(\$10,078,137)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE											
52	565000 ED AN	\$10,226,217	\$1,532,604	\$1,475,846	\$1,512,323	\$1,423,950	\$1,403,945	\$1,426,836	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$10,257,969	\$1,537,140	\$1,480,382	\$1,516,859	\$1,428,486	\$1,408,481	\$1,431,372	\$0	\$0	\$0
557 Broker & Related Fees											
56	557170 ED AN	\$286,882	\$47,346	\$29,412	\$45,913	\$44,067	\$39,558	\$33,991	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$55,353	\$13,283	\$5,453	\$6,923	\$8,212	\$10,866	\$4,109	\$0	\$0	\$0
59	557018 ED AN	\$26,513	\$3,619	\$3,280	\$3,615	\$3,798	\$4,287	\$4,417	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$368,748	\$64,248	\$38,145	\$56,451	\$55,776	\$54,711	\$42,517	\$0	\$0	\$0
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$13,107,663	\$1,083,619	\$1,645,941	\$1,377,218	\$1,492,640	\$2,912,803	\$2,761,505	\$1,833,937	\$0	\$0
62	Econ Dispatch-557150	(\$1,718,909)	(\$2,490,169)	(\$336,824)	\$363,762	\$652,918	\$675,072	\$1,435,046	(\$2,218,714)	\$0	\$0
63	Gas Bookouts-557700	\$1,746,810	\$414,178	\$204,400	\$49,615	\$233,130	\$0	\$487,824	\$357,663	\$0	\$0
64	Gas Bookouts-557711	(\$1,746,810)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	\$0	(\$487,824)	(\$357,663)	\$0	\$0
65	Intraco Thermal Gas-557730	\$22,260,147	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,684	\$2,957,007	\$2,015,344	\$4,667,489	\$0	\$0
66	Fuel DispatchFin - 456010	(\$8,164,834)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,424,435)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	\$0	\$0
67	Fuel Dispatch-456015	(\$20,920,734)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$3,601,157)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	\$0	\$0
68	Other Elec Rev - Extracation Plant Cr. - 456018	(\$425,303)	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$12,268,995)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$816,042)	(\$523,918)	(\$664,057)	(\$3,408,554)	\$0	\$0
70	Fuel Bookouts-456711	\$1,513,900	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$225,014	\$356,500	\$0	\$0
71	Fuel Bookouts-456720	(\$1,513,900)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$225,014)	(\$356,500)	\$0	\$0
72	Resource Optimizaton Subtotal	(\$8,130,965)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,239,632)	(\$1,465,591)	(\$1,476,597)	\$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	\$351	\$10	\$15	\$34	\$30	\$36	\$196	\$0	\$0	\$0
77	Wind REC Subtotal	\$351	\$10	\$15	\$34	\$30	\$36	\$196	\$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	(\$8,130,438)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,239,602)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	\$0	\$0
83	Adjusted Actual Net Expense	\$55,101,499	\$12,192,934	\$10,729,456	\$9,915,933	\$5,542,624	\$2,082,804	\$2,947,387	\$11,690,361	\$0	\$0

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$16,706,887	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$8,028,361	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$775,719	\$0	\$0
4	Douglas County PUD (Wells)	\$1,076,180	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,501,838	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$10,767,601	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,430	\$0	\$0
8	Small Power	\$1,003,602	\$0	\$0
9	Stimson Lumber	\$965,521	\$0	\$0
10	City of Spokane-Upriver	\$2,323,556	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,076,737	\$0	\$0
12	Clearwater Power Company	\$7,318	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,635,310	\$0	\$0
14	Palouse Wind	\$12,384,356	\$0	\$0
15	WPM Ancillary Services	\$1,390,947	\$0	\$0
16	Non-Mon. Accruals	\$3,769	\$0	\$0
17	Total 555 Purchased Power	\$78,653,132	\$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	\$77,508,459	\$0	\$0
	555030	\$0	\$0	\$0
	555100 Fin Swaps	(\$3,002,445)	\$0	\$0
	555312 Lancaster	\$0	\$0	\$0
	555313 Lancaster	\$0	\$0	\$0
	555380 Cleanwater	\$0	\$0	\$0
	555550 NonMonetary	\$3,769	\$0	\$0
	555700 Bookouts	\$1,887,401	\$0	\$0
	555710 Intercompany Ancillary	\$1,390,947	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$865,001	\$0	\$0
		\$78,653,132	\$0	\$0
447 SALES FOR RESALE				
18	Short-Term Sales	(\$52,790,396)	\$0	\$0
19	Nichols Pumping Index Sale	\$583,177	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$97,383	\$0	\$0
21	Pend Oreille DES	\$398,655	\$0	\$0
22	Merchant Ancillary Services	(\$10,828,868)	\$0	\$0
23	Total 447 Sales for Resale	(\$62,540,049)	\$0	\$0
447 SALES FOR RESALE				
	447000	(\$41,012,813)	\$0	\$0
	447100	\$3,091,343	\$0	\$0
	447150	(\$10,207,921)	\$0	\$0
	447700	(\$2,190,843)	\$0	\$0
	447710	(\$1,390,947)	\$0	\$0
	447720 Intercompany Transmission	(\$10,828,868)	\$0	\$0
		(\$62,540,049)	\$0	\$0
501 FUEL-DOLLARS				
24	Kettle Falls Wood-501110	\$3,317,829	\$0	\$0
25	Kettle Falls Gas-501120	\$6,108	\$0	\$0
26	Colstrip Coal-501140	\$9,610,936	\$0	\$0
27	Colstrip Oil-501160	\$73,390	\$0	\$0
28	Total 501 Fuel Expense	\$13,008,263	\$0	\$0
501 FUEL-TONS				
29	Kettle Falls	286,222	-	-
30	Colstrip	478,686	-	-
501 FUEL-COST PER TON				
31	Kettle Falls	wood		
32	Colstrip	coal		

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$10,078,137)	\$0	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$10,226,217	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$31,752	\$0	\$0
55	Total 565 Transmission Expense	\$10,257,969	\$0	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$286,882	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$55,353	\$0	\$0
59	557018 ED AN	\$26,513	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$368,748	\$0	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$13,107,663	\$0	\$0
62	Econ Dispatch-557150	(\$1,718,909)	\$0	\$0
63	Gas Bookouts-557700	\$1,746,810	\$0	\$0
64	Gas Bookouts-557711	(\$1,746,810)	\$0	\$0
65	Intraco Thermal Gas-557730	\$22,260,147	\$0	\$0
66	Fuel DispatchFin -456010	(\$8,164,834)	\$0	\$0
67	Fuel Dispatch-456015	(\$20,920,734)	\$0	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$425,303)	\$0	\$0
69	Intraco Thermal Gas-456730	(\$12,268,995)	\$0	\$0
70	Fuel Bookouts-456711	\$1,513,900	\$0	\$0
71	Fuel Bookouts-456720	(\$1,513,900)	\$0	\$0
72	Resource Optimization Subtotal	(\$8,130,965)	\$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	\$351	\$0	\$0
77	Wind REC Subtotal	\$351	\$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	(\$8,130,438)		
83	Adjusted Actual Net Expense	\$55,101,499		

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	422,918	442,082	-	-	-	-	-	3,227,969
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	-	-	-	-	-	(1,726,604)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	-	-	-	-	-	1,769,019
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	484,350	-	-	-	-	-	3,270,384
Test Year Retail Sales	555,937	498,647	492,113	431,145	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	3,325,678
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)						(55,294)
Production Rate - \$/MWh	\$15.66	\$15.66	\$15.66	\$15.66	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11
Total Revenue Credit - \$	(\$166,826)	(\$276,446)	(\$54,137)	\$41,108	(\$276,558)	(\$82,672)	(\$114,455)	\$0	\$0	\$0	\$0	\$0	(\$929,986)

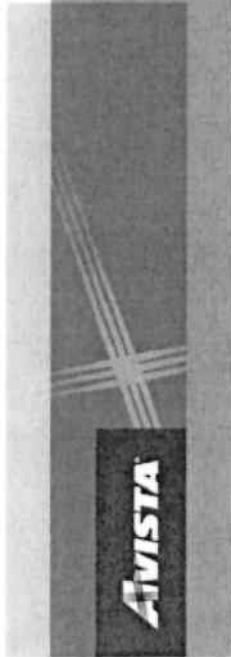
Current Month Journal Entry

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	1,028,313	\$136,806
	01 RESIDENTIAL	3800	01	001	49,817,130	\$4,852,499
	01 RESIDENTIAL	3800	01	022	318,903	\$24,444
	01 RESIDENTIAL	3800	01	032	190,367	\$20,668
01 - Summary					51,354,713	\$5,034,418
21	21 FIRM COMMERCIAL	3800	21	031	2,726,082	\$250,690
	21 FIRM COMMERCIAL	3800	21	025	6,633,727	\$366,946
	21 FIRM COMMERCIAL	3800	21	011	16,885,171	\$1,662,093
	21 FIRM COMMERCIAL	3800	21	021	28,215,059	\$2,033,005
	21 FIRM COMMERCIAL	3800	21	025P	37,927,498	\$1,967,590
21 - Summary					92,387,536	\$6,280,324
31	31 FIRM- INDUSTRIAL	3800	31	011	227,643	\$21,769
	31 FIRM-INDUSTRIAL	3800	31	025	20,753,583	\$1,147,420
	31 FIRM- INDUSTRIAL	3800	31	031	1,196,193	\$109,528
	31 FIRM- INDUSTRIAL	3800	31	021	3,074,512	\$210,140
31 - Summary					25,251,932	\$1,488,857
ID - Summary					168,994,182	\$12,803,599

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	022	1,380,771	\$113,215
	01 RESIDENTIAL	2800	01	012	2,278,873	\$356,004
	01 RESIDENTIAL	2800	01	032	605,650	\$60,038
	01 RESIDENTIAL	2800	01	002	173,265	\$10,940
	01 RESIDENTIAL	2800	01	001	100,822,517	\$9,462,718
01 - Summary					105,261,076	\$10,002,915
21	21 FIRM COMMERCIAL	2800	21	011	27,220,381	\$3,139,219
	21 FIRM COMMERCIAL	2800	21	031	5,892,926	\$322,656
	21 FIRM COMMERCIAL	2800	21	025	27,068,320	\$1,806,316
	21 FIRM COMMERCIAL	2800	21	021	64,659,550	\$5,178,070
21 - Summary					124,841,177	\$10,446,261
31	31 FIRM- INDUSTRIAL	2800	31	021	4,811,167	\$372,034
	31 FIRM- INDUSTRIAL	2800	31	011	266,897	\$29,800
	31 FIRM-INDUSTRIAL	2800	31	025	68,073,319	\$4,137,986
	31 FIRM- INDUSTRIAL	2800	31	031	617,081	\$51,245
31 - Summary					73,768,464	\$4,591,065
WA - Summary					303,870,716	\$25,040,241
Overall - Summary					472,864,898	\$37,843,840



Revenue By Revenue Class

Electric

Data Source: Financial Reporting

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201807	ED	01	01 RESIDENTIAL	226,133	170,061,455	17,493,146	225,707	1,479,288,742	150,975,528
		21	21 FIRM COMMERCIAL	24,963	181,646,612	18,678,271	24,991	1,231,818,362	127,347,459
		31	31 FIRM- INDUSTRIAL	345	77,137,464	4,993,154	342	476,814,982	30,983,390
		39	39 FIRM-PUMPING-IRRIGATION ONLY	551	11,548,606	901,499	549	27,471,990	2,239,919
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	428	886,754	390,468	425	6,368,761	2,803,241
		80	80 INTERDEPARTMENT REVENUE	83	800,771	83,063	80	6,206,378	637,231
		83	83 MISC-SERVICE REVENUE SNP	0	0	12,253	0	0	106,033
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,171	0	0	156,925
		ED - Summary		252,503	442,081,662	42,577,024	252,093	3,227,969,215	315,249,725
201807 - Summary				252,503	442,081,662	42,577,024	252,093	3,227,969,215	315,249,725
Overall - Summary				252,503	442,081,662	42,577,024	252,093	3,227,969,215	315,249,725

Run Date: Aug 3, 2018

For Internal Use Only

AVISTA CORPORATION
Cost of Long-Term Debt Detail - Washington
June 30, 2018

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 6/30/2018	Effective Cost	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	FMS - SERIES A	7.50%	5/5/2023	5/6/1993	5,000,000	42,712	-	-	963,011	4,494,277	9.359%	5,000,000	514,744	1
2	FMS - SERIES A	7.54%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMS - SERIES A	7.180%	8/1/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	2.674%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	2.628%	40,000,000	1,050,593	4
5	FMS - SERIES C	6.370%	6/19/2026	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	5.45% SERIES	5.45%	12/1/2019	11/18/2004	90,000,000	1,192,661	-	239,400	7,244,916	81,323,001	6.462%	90,000,000	5,815,420	6
7	FMS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	7
8	FMS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	8
9	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,616	4.907%	250,000,000	12,268,615	9
10	3.89% SERIES	3.890%	12/20/2020	12/20/2010	52,000,000	385,129	-	-	6,273,664	45,341,207	5.578%	52,000,000	2,900,581	10
11	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	11
12	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,633	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	12
13	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	13
14	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	6.650%	60,000,000	2,190,040	14
15	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,363,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	15
16	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	16
17	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	548,569	8,823,322	-	-	90,628,089	4.550%	90,000,000	4,094,958	17
18	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,060,417	26,680,102	-	-	344,359,481	4.871%	375,000,000	18,265,017	18
19										1,770,500,000		1,770,500,000	84,255,431	19
20	Repurchase	8.85%	6/5/2028	5/24/2002	10,000,000	-	-	(2,228,153)	-	12,228,153	6.981%	-	-	20
21	Repurchase	8.83%	6/5/2028	4/3/2003	10,000,000	-	-	(450,769)	-	10,450,769	8.395%	-	-	21
22	Repurchase	8.83%	12/29/2022	3/11/2003	5,000,000	-	-	92,363	-	4,907,637	9.029%	3	-188,084	22
23	Repurchase	5.72%	3/1/2034	12/30/2009	17,000,000	-	-	1,916,297	-	15,083,703	6.661%	3	-43,661	23
24	Repurchase	6.55%	10/1/2032	12/31/2008	66,700,000	-	-	3,709,174	-	62,990,826	7.034%	3	10,341	24
25												3	159,446	25
26	3 Short Term-Debt				109,462,124						3.010%		324,360	26
27												1,770,500,000	94,517,833	27
28												109,462,124	3,296,068	28
29												1,879,962,124	97,813,901	29
30														30

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT June 30, 2018

1 Average Monthly Average Rate over a twelve month period

Service Date: June 28, 2018

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

AVISTA CORPORATION d/b/a
AVISTA UTILITIES,

Energy Recovery Mechanism Annual
Filing to Review Deferrals for Calendar
Year 2017

DOCKET UE-180261

ORDER 01

ORDER AUTHORIZING ENERGY
RECOVERY MECHANISM
DEFERRALS FOR CALENDAR
YEAR 2017

BACKGROUND

- 1 On June 18, 2002, the Washington Utilities and Transportation Commission (Commission) entered its Fifth Supplemental Order in Docket UE-011595, which authorized Avista Corporation d/b/a Avista Utilities (Avista or Company) to implement an Energy Recovery Mechanism (ERM). Avista's ERM is designed to account for ordinary fluctuations in power costs outside of an authorized dead-band for power-cost recovery in base rates. Under the Settlement Stipulation approved by the Commission in the same order, Avista is required to make a filing by April 1 of each year regarding the power costs it deferred the prior calendar year under the ERM.¹
- 2 The Company's April 1 filings are intended to be sufficient to provide the Commission and interested parties an opportunity to audit and review the prudence of the ERM deferrals for the year in question. A 90-day review period is contemplated, though that period can be extended by agreement of the parties.²
- 3 The first ERM annual review covered the period July 1, 2002, through December 31, 2002, and resulted in a Commission Order approving a settlement of the issues

¹ Settlement Stipulation in Docket UE-011595 at 6-7, 4.b.

² *Id.*

**DOCKET UE-180261
ORDER 01**

- presented.³ Among other things, the Settlement Stipulation in Docket UE-030751 identified specific documentation the Company would file in future ERM annual review proceedings.⁴
- 4 Pursuant to the terms of the ERM, the first \$4 million of amounts of net power supply costs below the authorized level is absorbed by the Company; for the next \$6 million, 25 percent is absorbed by the Company and 75 percent is deferred for rebate to customers; and 90 percent of any remaining amount over \$10 million is deferred as a potential rebate to customers.
- 5 On March 28, 2018, Avista filed testimony, exhibits, and supporting documentation relating to power costs deferred under the ERM for calendar year 2017. The 90-day review period was March 31, 2018, to June 30, 2018.
- 6 In 2017, Avista's actual net power expense allocated to Washington was lower than the authorized baseline expense by \$6,219,740. Since actual costs are lower than authorized costs the calculation is as follows:
- a. The first \$4 million is retained by the Company;
 - b. Twenty-five percent of the remaining \$2,219,740 million, or \$554,935, is retained by the Company, and 75 percent, or \$1,664,805 million, is deferred as a rebate to rate payers.
- 7 Additionally, there is a rebate of \$19,996 related to interest.
- 8 For the year 2017, the total calculated rate payer deferral, taking into consideration the additional interest, is \$1,684,801. At the end of 2017, the total balance in the ERM deferral accounts, including the 2017 deferral, was \$23,669,716 in the rebate direction.⁵

³ *WUTC v. Avista Corp. d/b/a Avista Utilities*, Docket UE-030751, Order 05, Order Approving and Adopting Settlement Stipulation (Feb. 3, 2004).

⁴ See Settlement Stipulation in Docket UE-030751 at 6-7, ¶ III.C.

⁵ The Company's ERM deferral balance trigger for a surcharge or credit under Schedule 93 of Avista's tariff is \$30 million. At the end of April 2018, the current year's deferral balance is \$9.2 million in the rebate direction.

**DOCKET UE-180261
ORDER 01**

- 9 The baseline for this ERM calculation results from the power supply revenues and expenses approved by the Commission in consolidated Dockets UE-150204 and UG-150205.
- 10 Staff has conducted a review of the Company's ERM annual review filing in this docket, and is satisfied the Company provided adequate documentation of its ERM power cost revenue and expenses.
- 11 Staff has not identified any related issues nor has any other person or party filed comments with the Commission within the review period.

DISCUSSION

- 12 Avista's March 28, 2018, filing provides sufficient information to allow the Commission and interested parties to audit and review the prudence of its ERM deferrals for 2017. We agree with Staff that the Company's documentation of its ERM power cost deferrals for calendar year 2017 adequately supports the rate payer deferral or rebate amount of \$1,684,801 reflected in the filing.

FINDINGS AND CONCLUSIONS

- 13 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate rates, rules, regulations, practices, and accounts of public service companies, including electric companies.
- 14 (2) Avista is a public service Company subject to Commission jurisdiction. Avista is engaged in the business of providing electric service within the state of Washington.
- 15 (3) This matter was brought before the Commission at its regularly scheduled meeting on June 28, 2018. The Commission received no written or oral comments from any person or party other than Commission Staff.
- 16 (4) The Company has provided adequate documentation of its ERM power cost deferrals for calendar year 2017 to support the rate payer deferral or rebate amount of \$1,684,801.

ORDER

THE COMMISSION ORDERS:

- 17 (1) Avista Corporation d/b/a Avista Utilities' filing meets the requirements in Dockets UE-011595 and UE-030751, and Avista Corporation d/b/a Avista Utilities has properly calculated the 2017 Energy Recovery Mechanism amount.
- 18 (2) Pursuant to the terms of the Energy Recovery Mechanism, Avista Corporation d/b/a Avista Utilities is authorized to record a 2017 rate payer deferral or rebate amount of \$1,684,801.
- 19 (3) This Order shall in no way affect the Commission's authority over rates, services, accounts, valuations, estimations, or determination of costs, or any matters whatsoever that may come before it. Nor shall this Order be construed as an agreement to any estimate or determination of costs, or any valuation of property claimed or asserted.
- 20 (4) The Commission retains jurisdiction to effectuate the terms of this Order.

The Commissioners, having determined this Order to be consistent with the public interest, directed the Secretary to enter this Order.

DATED at Olympia, Washington, and effective June 28, 2018.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

MARK L. JOHNSON, Executive Director and Secretary

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of July 2018

REC Deferral Journal

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Effective Date: 201807

Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:
 Last Saved: 08/02/2018 2:56 PM
 Approval Requested: 08/02/2018 2:56 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	574.12	574.12	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL			WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	199,983.00	199,983.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL			WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,094.43	3,094.43	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL			WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	207,245.00	207,245.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL			WA Rec Deferral Amort
90	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	2,984,433.78	2,984,433.78	Annual xfer of REC def balance to amort
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,984,433.78	2,984,433.78	Annual xfer of REC def balance to amort
Totals:						3,395,330.33	3,395,330.33	

Prepared by Keri Meister Date 8-2-18
 Reviewed by J.F. Miller Date 8/2/18
 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		Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	186323 RECON		Notes
	Balance before Interest	Balance Transfer							End Balance with Interest	GL Ward Balance	
201701	0	0	0		0.52917%	0	0	0	-	0.00	
201702	0	0	0		0.52917%	0	0	0	-	0.00	
201703	0	0	0		0.52917%	0	0	0	-	0.00	
201704	0	0	0		0.52917%	0	0	0	-	0.00	
201705	0	0	0		0.52917%	0	0	0	-	0.00	
201706	0	0	0		0.52917%	0	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	UE150204 rate order 7-2017 thru 6-2018 REC rate after tax cost of capital to remain at 6.350%
201708	(192,238.27)		4,178.00		0.52917%	(1,006.21)	(188,060.27)	(189,570.60)	(189,570.60)	0.00	
201709	(188,060.27)		(174,472.00)		0.52917%	(1,456.79)	(362,532.27)	(365,499.39)	(365,499.39)	0.00	
201710	(362,532.27)		(172,059.00)		0.52917%	(2,373.65)	(634,591.27)	(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)		(196,327.00)		0.52917%	(4,368.40)	(924,683.27)	(937,728.72)	(937,728.72)	0.00	
201801	(937,728.72)		(1,009,989.00)		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%	(12,896.02)	(2,535,885.72)	(2,578,945.51)	(2,578,945.51)	0.00	
201805	(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)	(2,723,042.72)	(2,780,016.85)	(2,780,016.85)	0.00	
201806	(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)	(2,912,548.72)	(2,984,433.78)	(2,984,433.78)	0.00	
201807	(2,984,433.78)	2,984,433.78			0.57417%				(2,984,433.78)	(2,984,433.78)	Transfer 186323 Def balance to 186322 for Amortization. 201807-201906 Deferrals will be recorded in Def account 186324
201808											
201809											
201810											
201811											
201812											

201807 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		
431016 ED WA		
186323 ED WA		
557322 ED WA		

#VALUE! TTL

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

DJ475 - Washington REC Deferral (Current Amortization)

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

Account	186322 ED WA											
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,889	4,251,507.00	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,889		185,533		0.52917%	22,873		4,415,222	4,459,913.00	4,459,912.98	(0.02)	
201703	4,415,222		167,162		0.52917%	23,806		4,582,384	4,650,881.00	4,650,880.98	(0.02)	
201704	4,582,384		150,548		0.52917%	24,647		4,732,932	4,826,076.00	4,826,075.98	(0.02)	
201705	4,732,932		140,962		0.52917%	25,418		4,873,894	4,992,456.00	4,992,455.98	(0.02)	
201706	4,873,894		143,097.02		0.52917%	26,170		5,016,991	5,161,723.00	5,161,723.00	0.00	
201707	5,161,723	(5,930,764)	213,155		0.52917%	(3,506)		(555,886)	(559,392.00)	(559,392.00)	0.00	-Semi-Annual Compounding -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)		(273,886.00)	(279,589.46)	(279,589.46)	0.00	
201709	(273,886.00)		265,005.00		0.52917%	(745.52)		(7,863.00)	(14,329.98)	(14,329.98)	0.00	
201710	(7,863.00)		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		255,647.00		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	0.00	
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68	2,341,871.82	2,341,871.82	0.00	
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)	(438,411.39)	2,341,871.82	2,780,283.21	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
201808	(435,316.96)					-		(435,316.96)	(438,411.39)			
201809	(435,316.96)					-		(435,316.96)	(438,411.39)			
201810	(435,316.96)					-		(435,316.96)	(438,411.39)			
201811	(435,316.96)					-		(435,316.96)	(438,411.39)			
201812	(435,316.96)					-		(435,316.96)	(438,411.39)			
current month entry			207,245.00			(3,094.43)						

201807 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		3,094.43
419600 ED WA	3,094.43	
186322 ED WA	207,245.00	
557324 ED WA		207,245.00

204,150.57 TTL

JET ENTRY:	DR	CR
186323 ED WA	2,984,433.78	
186322 ED WA		(2,984,433.78)

Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

Revenue Class: ALL Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201807	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-74,852	0	0	-789,335
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-45
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-128	0	0	-1,756
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-20,772	0	0	-182,232
			0011	0011 - GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-199	0	0	-2,036
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-72	0	0	-768
			0012	0012 - RESIDFARM-GEN SERV	448000	01 RESIDENTIAL	0	0	-1,731	0	0	-20,383
			0012	0012 - RESIDFARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-49,904	0	0	-415,890
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-3,506	0	0	-31,302
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-323	0	0	-2,597
			0025	0025 - RESIDFARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,125	0	0	-11,188
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-13,389	0	0	-80,912
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM INDUSTRIAL	0	0	-38,721	0	0	-235,621
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0030	0030 - PUMPING SERV-SPECIAL	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,316	0	0	-8,794
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-4,988	0	0	-20,718
			0031	0031 - PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-542	0	0	-2,886
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,066	0	0	-5,805
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-24	0	0	-155
			0032	0032 - PUMPING SVC RES/FRM	440000	01 RESIDENTIAL	0	0	-487	0	0	-1,661
			0032	0032 - PUMPING SVC RES/FRM	442200	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-255	0	0	-759
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-2	0	0	-16
			0042	0042 - CO OWNED ST LTS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-499	0	0	-3,421
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-9	0	0	-69
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-21	0	0	-166
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-54	0	0	-419
			0047	0047 - AREA LIGHT-COMSLINDUS	442200	21 FIRM COMMERCIAL	0	0	-230	0	0	-1,847
			0047	0047 - AREA LIGHT-COMSLINDUS	442300	31 FIRM INDUSTRIAL	0	0	-4	0	0	-46
			0047	0047 - AREA LIGHT-COMSLINDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COMSLINDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-33
			0048	0048 - AREA LIGHT-FARM/RESID	440000	01 RESIDENTIAL	0	0	-127	0	0	-1,022
			0048	0048 - AREA LIGHT-FARM/RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
				WA - Total					-217,392			-1,821,873
				ED - Total					-217,392			-1,821,873
				Overall - Total					-217,392			-1,821,873
				Page 1 of 4					-217,392			-1,821,873

Run Date: Aug 2, 2018

For Internal Use Only

Conversion Factor
Amort Expense \$

0.953323
207,245

UE-170485 7-2018 thru 6-2019

Handwritten initials and a circled 'B'.

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	186324 ED WA										
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA 1-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	GL Wand Balance	Variance	Notes
201701	(3,544,506)		(635,042)		0.52917%	(20,437)		(4,179,548)	(4,199,984.88)	0.12	Semi-Annual Compounding
201702	(4,179,548)		(1,889)		0.52917%	(22,122)		(4,181,437)	(4,223,995.88)	0.12	
201703	(4,181,437)		(454,452)		0.52917%	(23,329)		(4,635,889)	(4,701,777.00)	0.12	
201704	(4,635,889)		(442,668)		0.52917%	(25,703)		(5,078,557)	(5,170,147.88)	0.12	
201705	(5,078,557)		(265,971)		0.52917%	(27,578)		(5,344,528)	(5,463,697.00)	0.12	
201706	(5,344,528)		(437,627.12)		0.52917%	(29,440)		(5,782,155)	(5,930,764.00)	0.00	
201707	(5,930,764)	5,930,764	0		0.52917%	0		0	-	0.00	Transfer 186324 Def balance to 186322 for Amortization.
201708	0	0	0		0.52917%	0		0	-	0.00	201707-201806 Deferrals will be recorded in Def account 186323
201709	0	0	0		0.52917%	0		0	-	0.00	
201710	0	0	0		0.52917%	0		0	-	0.00	
201711	0	0	0		0.52917%	0		0	-	0.00	
201712	0	0	0		0.52917%	0		0	-	0.00	
201801	-	-	-		0.52917%	-		-	-	0.00	Semi-Annual Compounding
201802	-	-	-		0.52917%	-		-	-	0.00	
201803	-	-	-		0.52917%	-		-	-	0.00	
201804	-	-	-		0.52917%	-		-	-	0.00	
201805	-	-	-		0.52917%	-		-	-	0.00	
201806	-	-	-		0.52917%	-		-	-	0.00	
201807	-	-	(199,983.00)		0.57417%	(574.12)		(199,983.00)	-	200,557.12	Semi-Annual Compounding
201808	(199,983.00)							(199,983.00)	(200,557.12)		
201809	(199,983.00)							(199,983.00)	(200,557.12)		
201810	(199,983.00)							(199,983.00)	(200,557.12)		
201811	(199,983.00)							(199,983.00)	(200,557.12)		
201812	(199,983.00)							(199,983.00)	(200,557.12)		
current month entry			(199,983.00)			(574.12)					

201807 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		574.12
431016 ED WA	574.12	
186324 ED WA		199,983.00
557322 ED WA	199,983.00	

Misc Def Debit - WA Rec 3
Interest Exp on Rec Def
Misc Def Debit - WA Rec 3
Def Power Supply Exp - RECs

200,557.12 TTL

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

REC Revenue and Expense	Source	201801	201802	201803	201804	201805	201806	Total
Voluntary REC Revenue	456016-ED-AN	(1,551,698)	(257,622)	(345,931)	(308,382)	(292,745)	(292,450)	\$ (3,048,838)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,397	1,147	4,038	4,523	5,651	1,751	\$ 19,507
Total		\$ (1,549,301)	\$ (256,475)	\$ (341,894)	\$ (303,859)	\$ (287,094)	\$ (290,699)	\$ (3,029,331)

Washington State Share	Source	201801	201802	201803	201804	201805	201806	Total
Voluntary REC Revenue	65.19%	(1,011,552)	(167,944)	(225,512)	(201,041)	(190,840)	(190,648)	\$ (1,987,537)
Voluntary REC Broker Fee Expense	65.19%	1,563	748	2,632	2,949	3,664	1,142	\$ 12,717
Total Surcharge (+) or Rebate (-)		\$ (1,009,989)	\$ (167,196)	\$ (222,880)	\$ (198,092)	\$ (187,177)	\$ (189,506)	\$ (1,974,821)

Accounting Entries	186323.ED.WA (201707 thru 201806)	557322.ED.WA
	Credit	Credit
	Debit	Debit

REC Revenue and Expense	Source	201807	201808	201809	201810	201811	201812	Total
Voluntary REC Revenue	456016-ED-AN	(306,206)	-	-	-	-	-	\$ (306,206)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,956	-	-	-	-	-	\$ 1,956
Total		\$ (304,249)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (304,249)

Washington State Share	Source	201807	201808	201809	201810	201811	201812	Total
Voluntary REC Revenue	65.73%	(201,269)	-	-	-	-	-	\$ (201,269)
Voluntary REC Broker Fee Expense	65.73%	1,286	-	-	-	-	-	\$ 1,286
Total Surcharge (+) or Rebate (-)		\$ (199,983)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (199,983)

Accounting Entries	186324.ED.WA (201807 thru 201906)	557322.ED.WA
	Credit	Credit
	Debit	Debit

(A)
 ✓
 MW

201807:

- ✓ Transferred all deferral amounts from 186323 to amortization account 186322
July forward deferral amounts get recorded to 186324
- ✓ Interest rate changes from 6.35% to 6.890% per UE-170485
- ✓ New Conversion Rate Factor of .953323 per UE-170485
- NA WA I-937 RPS Compliance amount will be recorded on an NSJ and go to account 186324
- ✓ Change PT ratio from 65.19% to 65.73%

201707:

- Transferred all deferral amounts from 186324 to amortization account 186322
July forward deferral amounts get recorded to 186323
- Interest rate remains the same at 6.35% per UE-150204
- New Conversion Rate Factor of .953853 per UE-150204
- WA I-937 RPS Compliance amount will be recorded on an NSJ and go to account 186323

Meister, Keri

From: Brandon, Annette
Sent: Tuesday, July 31, 2018 9:42 AM
To: Meister, Keri
Subject: RE: WA REC Def

Looks like you caught them all. And yes, you're correct in changing the PT ratio to 65.73.

From: Meister, Keri
Sent: Thursday, July 12, 2018 1:38 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: WA REC Def

When you have a few moments, could you please double check all of my assumptions on the July REC Deferral journal. I made notes on the "notes" tab in the DJ475 WA REC file of everything I think is supposed to happen and in what accounts.

Thank you!

Keri Meister | AVISTA UTILITIES

Resource Accounting Analyst | MSC 7
1 PO Box 3727 | Spokane, WA 99220
☎ Direct 509.495.2102 | ☎ Fax 509.777.5217
✉ keri.meister@avistacorp.com

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Substitute Third Revision Sheet 98
canceling

WN U-28

Substitute Second Revision Sheet 98

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 98

RENEWABLE ENERGY CREDIT REVENUE MECHANISM - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Renewable Energy Credit Revenue Mechanism shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rebate will be based on the projected net REC revenues for the July 2018 through June 2019 time period, as well as a true-up of the amortization of the prior rebate in effect from July 1, 2017 through June 30, 2018. Interest on the deferred balance will accrue at the after-tax cost of capital interest rate (6.89%) from the Company's most recent approved general rate case (UE-170485). The revenue conversion factor used in the development of the rates set forth below will be from the Company's most recent approved general rate case (UE-170485).

(C)
(C)
(C)
(I)
(C)
(C)

MONTHLY RATE:

The rate spread is based on the generation allocation factor E02 from the Company's most recent approved general rate case (UE-170485). The energy charges of the individual rate schedules are to be decreased by the following amounts:

(C)

Schedules 1 & 2	0.034¢ per kWh
Schedules 11 & 12	0.036¢ per kWh
Schedules 21 & 22	0.036¢ per kWh
Schedules 25	0.035¢ per kWh
Schedules 31 & 32	0.037¢ per kWh
Schedules 41 - 48	0.048¢ per kWh

(I)
|
(I)

TERM:

The energy charges will be reduced for the July 1, 2018 through June 30, 2019 time period.

(C)

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

Issued June 14, 2018

Effective July 1, 2018

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA UTILITIES
 CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
 TWELVE MONTHS ENDED DECEMBER 31, 2016
 Approved in UE-170485

Revenue:	1.000000
Expense:	
Uncollectibles (1)	0.006183
Commission Fees (2)	0.002000
Washington Excise Tax (3)	0.038495
Total Expense	<u>0.046677</u>
Net Operating Income Before FIT	<u>0.953323</u>
Federal Income Tax @ 21.00%	0.200198
REVENUE CONVERSION FACTOR	<u>0.753125</u>

Proposed Bill after Rate Adjustment