

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF NOVEMBER 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	\$ (6,376,634.00)	\$ 141,404.00	\$ (6,235,230.00)
201809	\$ (6,235,230.00)	\$ 515,143.00	\$ (5,720,087.00)
201810	\$ (5,720,087.00)	\$ (481,117.00)	\$ (6,201,204.00)
201811	\$ (6,201,204.00)	\$ (3,023,325.00)	\$ (9,224,529.00)
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (6,201,204.00)	
Deferral	\$ (2,997,245.00)	481 - ERM
Interest	\$ (26,080.00)	481 - ERM
Misc. Adjustment		481 - ERM
Ending Balance	\$ (9,224,529.00)	
<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	\$ (9,050,071.82)	481 - ERM
Interest	\$ (174,457.00)	481 - ERM
Ending Balance	\$ (9,224,529.00)	
	<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%	\$ (5,055,635)	\$ (505,563) \$ (4,550,072)
	\$ (15,055,635)	\$ (6,005,563) \$ (9,050,072)

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	\$ (24,333,038.71)	\$ (83,063.00)	\$ (24,416,101.71)
201809	\$ (24,416,101.71)	\$ (83,063.00)	\$ (24,499,164.71)
201810	\$ (24,499,164.71)	\$ (83,063.00)	\$ (24,582,227.71)
201811	\$ (24,582,227.71)	\$ (83,063.00)	\$ (24,665,290.71)
201812			\$ -

<u>Current Month</u>	<u>Amount</u>	<u>Journal ID</u>
Beginning Balance	\$ (24,582,227.71)	
Transfer from 186290	\$ -	
Interest	\$ (83,063.00)	481 - ERM
Ending Balance	\$ (24,665,290.71)	

**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	\$ (2,780,283.21)	\$ (438,411.39)
	201808	\$ (438,411.39)	\$ 169,593.18	\$ (268,818.21)
	201809	\$ (268,818.21)	\$ 150,393.67	\$ (118,424.54)
	201810	\$ (118,424.54)	\$ 136,823.05	\$ 18,398.51
	201811	\$ 18,398.51	\$ 147,737.08	\$ 166,135.59
	201812			\$ -

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186322	Begin Balance	\$ 18,398.51	
Transfer from 186323		\$ -	
Amortization		\$ 147,172.00	475 - WA REC Journal
Interest - 6.340%		\$ 565.08	475 - WA REC Journal
	Ending Balance	\$ 166,135.59	

**STATE OF WASHINGTON
 186324 REC DEFERRAL (2018)**

FERC Account	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186324	Beginning Balance			\$ -
ED WA	201801	\$ -	\$ -	\$ -
	201802	\$ -		
	201803	\$ -		
	201804	\$ -		
	201805	\$ -		
	201806	\$ -	\$ -	\$ -
	201807	\$ -	\$ (200,557.12)	\$ (200,557.12)
	201808	\$ (200,557.12)	\$ (202,749.35)	\$ (403,306.47)
	201809	\$ (403,306.47)	\$ (178,407.59)	\$ (581,714.06)
	201810	\$ (581,714.06)	\$ (216,728.65)	\$ (798,442.71)
	201811	\$ (798,442.71)	\$ (196,783.93)	\$ (995,226.64)
	201812			

<u>Current Month</u>		<u>Amount</u>	<u>Journal ID</u>
Account 186324	Beginning Balance	\$ (798,442.71)	
Transfer to 186322		\$ -	
Deferral		\$ (191,701.00)	475 - WA REC Journal
Interest		\$ (5,082.93)	475 - WA REC Journal
	Ending Balance	\$ (995,226.64)	

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2018

ERM Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201811

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 12/06/2018 11:55 AM

Category: DJ

Submitted by: Cheryl Kettner

Approval Requested: 12/06/2018 11:55 AM

Currency: USD

Approved by:

Seq	Co.	FERC	ED	WA	DL	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				2,997,245.00	2,997,245.00	Current Year ERM (2018)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL				2,997,245.00		Current Year ERM Deferral Expense (2018)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL				26,080.00	26,080.00	Current Year ERM Interest Accrual (2018)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL				26,080.00	26,080.00	Current Year ERM Interest Expense (2018)
Totals:									3,106,388.00	3,106,388.00	

Cheryl Kettner
Prepared by Cheryl Kettner
Date: 12/6/18

Explanation:

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

Reviewed by

Date

Approved for Entry
Corporate Accounting use Only

Date

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	(24,249,976)	(1,721,455)	0		(83,063)		(24,249,976)	(24,333,039)	(24,333,039)	0.00	
8/31/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,416,102)	(24,416,102)	0.00	
9/30/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,499,165)	(24,499,165)	0.00	
10/31/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,582,228)	(24,582,228)	0.00	
11/30/2018	(24,249,976)		0		(83,063)		(24,249,976)	(24,665,291)	(24,582,228)	83,063.00	
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 POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
	TOTAL												
1	555 Purchased Power	\$121,316,362	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$9,527,787	\$6,852,563	\$10,502,323	\$32,573
2	447 Sale for Resale	(\$85,208,241)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	(\$412,907)	(\$8,796,041)	\$0
3	501 Thermal Fuel	\$23,686,729	\$1,451,692	\$2,809,889	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$2,667,404	\$3,019,827	\$2,907,379	\$0
4	547 CT Fuel	\$68,902,007	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$5,836,996	\$4,507,069	\$7,286,568	\$0
5	456 Transmission Revenue	(\$16,151,850)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,690,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	(\$1,310,638)	(\$1,805,571)	\$0
6	565 Transmission Expense	\$16,110,125	\$1,480,382	\$1,516,859	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$1,419,923	\$1,453,500	\$0
7	557 Broker Fees	\$572,454	\$38,145	\$56,451	\$55,776	\$66,900	\$54,711	\$42,517	\$54,638	\$67,390	\$40,351	\$41,327	\$0
8	Adjusted Actual Net Expense	\$12,834,846	\$11,844,305	\$10,713,656	\$6,782,226	\$3,548,365	\$4,423,948	\$13,084,591	\$16,623,099	\$13,634,304	\$14,116,188	\$11,589,485	\$32,573
	Total through November												
9	AUTHORIZED NET EXPENSE-SYSTEM	\$100,971,161	\$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
10	555 Purchased Power	(\$58,415,937)	(\$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)
11	501 Thermal Fuel	\$25,189,909	\$2,667,343	\$2,503,517	\$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
12	547 CT Fuel	\$64,016,891	\$8,481,668	\$7,698,692	\$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
13	456 Transmission Revenue	(\$14,071,248)	(\$1,061,936)	(\$1,137,644)	(\$1,166,933)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14	565 Transmission Expense	\$15,898,408	\$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
15	557 Broker Fees	\$469,750	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$2,536,078)	(\$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	\$131,522,956	\$16,183,101	\$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	(\$12,327,943)	(\$3,348,255)	(\$2,645,020)	(\$1,287,644)	(\$2,563,107)	(\$1,458,757)	\$3,385,296	\$2,075,172	\$1,152,951	\$854,322	(\$4,654,639)	(\$16,898,422)
19	Resource Optimization - Subtotal	(\$12,034,468)	(\$641,912)	(\$797,723)	(\$1,239,602)	(\$1,485,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,264,473)	(\$1,560,414)	(\$1,666,880)	\$0
20	Adjusted Net Expense	(\$41,260,833)	(\$3,990,167)	(\$3,442,743)	(\$2,527,246)	(\$4,028,668)	(\$2,935,318)	\$1,991,066	\$1,162,909	(\$111,522)	(\$706,092)	(\$4,821,519)	(\$16,898,422)
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	(\$15,861,296)	(\$3,205,158)	(\$2,227,799)	(\$1,635,381)	(\$2,648,043)	(\$1,929,385)	\$1,308,728	\$764,380	(\$73,303)	(\$464,114)	(\$3,169,184)	(\$11,107,333)
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$805,661	\$166,826	\$54,137	(\$41,108)	\$276,558	\$82,672	\$114,455	(\$583,396)	\$668,223	(\$48,064)	(\$161,088)	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$15,055,635)	(\$2,415,211)	(\$2,173,662)	(\$1,676,489)	(\$2,371,485)	(\$1,846,713)	\$1,423,183	\$180,984	\$594,920	(\$512,178)	(\$3,330,272)	#VALUE!
27	Cumulative Balance	\$2,415,211	(\$5,343,923)	(\$7,517,585)	(\$9,194,074)	(\$11,565,559)	(\$13,412,272)	(\$11,989,089)	(\$11,808,105)	(\$11,213,185)	(\$11,725,363)	(\$15,055,635)	#VALUE!
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,007,942)	(\$2,638,189)	(\$3,895,556)	(\$5,909,003)	(\$7,571,045)	(\$6,290,180)	(\$6,127,295)	(\$5,591,867)	(\$6,052,827)	(\$9,050,072)	#VALUE!
	Deferral Amount, Monthly Entry	\$0	(\$1,007,942)	(\$1,630,247)	(\$1,257,367)	(\$2,013,447)	(\$1,662,042)	\$1,280,865	\$162,885	\$535,428	(\$460,960)	(\$2,997,245)	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$1,007,942	\$1,630,247	\$1,257,367	\$2,013,447	\$1,662,042	(\$1,280,865)	(\$162,885)	(\$535,428)	\$460,960	\$2,997,245	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$2,415,211)	(\$4,335,981)	(\$4,879,396)	(\$5,298,518)	(\$5,656,556)	(\$5,841,227)	(\$5,698,909)	(\$5,680,810)	(\$5,621,318)	(\$5,672,536)	(\$6,005,563)	#VALUE!

WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Avista Corp. - Resource Accounting

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
1	555 PURCHASED POWER										
1	Short-Term Purchases	\$5,222,009	\$4,094,932	\$2,500,917	\$1,879,275	\$1,466,768	\$1,497,022	\$45,964	\$9,116,052	\$3,059,931	\$446,709
2	Chelan County PUD (Rocky Reach Slice)	\$12,896,113	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938	\$1,216,938
3	Douglas County PUD (Wells Settlement)	\$1,021,973	\$81,241	\$93,498	\$152,574	\$162,897	\$158,630	\$58,962	\$55,518	\$50,510	\$66,662
4	Douglas County PUD (Wells)	\$1,725,574	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$153,740	\$165,218	\$165,218
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,975,654	\$618,454	\$618,454	\$791,114	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454	\$618,454
6	Bonneville Power Admin. (WNP-3)	\$13,430,313	\$3,383,687	\$1,848,737	\$1,790,510	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$8,197	\$1,068	\$885	\$1,088	\$691	\$444	\$537	\$656	\$648	\$679
8	Small Power	\$1,273,574	\$176,449	\$137,700	\$145,245	\$118,256	\$119,818	\$109,807	\$71,032	\$47,084	\$48,927
9	Stimson Lumber	\$1,510,801	\$167,411	\$134,752	\$93,639	\$139,720	\$156,195	\$206,662	\$124,688	\$38,427	\$196,021
10	City of Spokane-UPriver	\$2,611,080	\$428,290	\$551,749	\$336,086	\$237,801	\$242,505	\$18,009	\$61	\$7,399	\$98,205
11	City of Spokane - Waste-to-Energy	\$5,073,260	\$466,388	\$406,268	\$349,208	\$332,411	\$457,880	\$561,311	\$434,208	\$588,005	\$590,209
12	Cleanwater Power Company	\$11,388	\$0	\$2,771	\$1,252	\$1,246	\$1,021	\$1,028	\$1,025	\$1,109	\$951
13	Rathdrum Power, LLC (Lancaster PPA)	\$25,172,044	\$2,182,871	\$2,357,771	\$2,235,771	\$2,098,059	\$2,056,390	\$2,377,596	\$2,416,248	\$2,425,366	\$2,310,596
14	Palouse Wind	\$17,837,630	\$2,365,264	\$2,072,807	\$2,009,810	\$1,146,211	\$1,530,959	\$1,018,827	\$1,297,090	\$1,187,102	\$1,148,264
15	WPM Ancillary Services	\$2,140,923	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$162,315	\$177,643
16	Non-Mon. Accruals	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	(\$232,912)
17	Total 555 Purchased Power	\$121,316,362	\$15,418,244	\$12,301,548	\$11,248,597	\$7,857,289	\$8,387,960	\$6,606,233	\$15,747,984	\$9,527,787	\$6,852,563
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99											
555 PURCHASED POWER											
555000		\$129,282,877	\$15,846,149	\$14,328,579	\$11,657,321	\$10,660,127	\$7,640,445	\$10,641,659	\$18,089,475	\$8,495,547	\$12,522,935
555030	Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	(\$14,256,327)	\$412,596	(\$12,728)	\$137,952	\$895,113	\$416,570	(\$5,111,900)	(\$3,610,131)	\$846,658	(\$5,673,672)
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	\$17,127	(\$25,491)	\$6,656	(\$6,171)	(\$4,214)	\$8,352	\$7,510	\$25,950	(\$40,713)	(\$232,912)
555700	Bookouts	\$3,404,541	\$185,905	\$182,496	\$304,081	\$73,900	\$858,076	\$858,076	\$1,026,366	\$63,980	\$58,569
555710	Intercompany Ancillary	\$2,140,923	\$248,240	\$197,702	\$182,889	\$168,311	\$169,612	\$210,888	\$216,324	\$162,315	\$177,643
	WNP3 Mid Point Bonneville Power Admin Deal #573 En	\$929,099	\$271,824,240	\$148,515,900	\$143,838,340	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$85,208,241)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	(\$412,907)
(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											
447 SALES FOR RESALE											
447000	Short-Term Sales	(\$7,597,651)	(\$7,466,737)	(\$9,182,024)	(\$11,923,918)	(\$5,578,440)	(\$6,436,712)	(\$1,152,037)	(\$8,024,373)	(\$4,057,183)	\$193,004
447100	Nichols Pumping Index Sale	\$1,311,770	\$54,051	\$67,735	\$46,838	\$23,444	\$38,086	\$256,173	\$268,722	\$122,395	\$152,031
447150	Sovereign Power/Kaiser Load Following	\$146,497	\$12,978	\$11,594	\$12,269	\$23,957	\$11,887	\$12,458	\$12,397	\$11,830	\$12,482
21	Pend Oreille DES	\$618,673	\$61,859	\$59,141	\$65,628	\$58,213	\$49,177	\$56,197	\$50,370	\$50,107	\$59,684
22	Merchant Ancillary Services	(\$14,687,530)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	(\$554,578)	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	(\$874,375)	(\$830,108)
23	Total 447 Sales for Resale	(\$85,208,241)	(\$9,676,671)	(\$11,198,097)	(\$11,240,332)	(\$6,705,953)	(\$7,688,520)	(\$2,002,952)	(\$8,712,018)	(\$4,747,226)	(\$412,907)
(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											
447 SALES FOR RESALE											
447000	Short-Term Sales	(\$7,609,680)	(\$5,047,431)	(\$6,544,317)	(\$9,297,915)	(\$2,000,078)	(\$3,078,046)	(\$7,435,346)	(\$9,019,288)	(\$2,016,175)	(\$1,820,697)
447100	Kettle Falls Wood-501110	(\$1,305,898)	(\$673,570)	(\$511,606)	(\$976,572)	(\$2,428,489)	(\$1,826,072)	\$10,813,550	\$5,716,003	(\$98,830)	\$4,724,616
447150	Kettle Falls Gas-501120	(\$1,555,198)	(\$1,161,880)	(\$1,419,235)	(\$1,164,177)	(\$810,888)	(\$1,049,973)	(\$3,046,570)	(\$3,103,594)	(\$1,524,851)	(\$2,241,375)
447700	Colstrip Coal-501140	(\$3,792,192)	(\$194,760)	(\$363,532)	(\$173,357)	(\$86,550)	(\$213,859)	(\$947,955)	(\$1,069,681)	(\$70,680)	(\$177,700)
447710	Colstrip Oil-501160	(\$2,140,923)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,315)	(\$177,643)
447720	Intercompany Transmission	(\$14,687,530)	(\$3,148,683)	(\$2,334,720)	(\$2,161,705)	(\$554,578)	(\$1,211,637)	(\$1,350,958)	(\$1,019,134)	(\$874,375)	(\$830,108)
28	Total 501 Fuel Expense	\$23,686,729	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$2,657,404	\$3,019,827
(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											
501 FUEL-DOLLARS											
24	Kettle Falls Wood-501110	\$6,078,658	\$554,862	\$679,297	\$585,374	\$9,446	\$196,175	\$666,074	\$714,243	\$706,827	\$656,511
25	Kettle Falls Gas-501120	\$8,481	\$93	(\$929)	(\$249)	(\$93)	\$5,088	\$1,199	\$50	(\$52)	\$487
26	Colstrip Coal-501140	\$17,348,384	\$895,195	\$2,130,831	\$1,522,366	\$574,651	\$1,456,750	\$847,317	\$1,275,042	\$1,879,646	\$3,362,829
27	Colstrip Oil-501160	\$251,206	\$0	\$0	\$8,592	\$9,180	\$48,758	\$6,518	\$104,521	\$70,983	\$0
28	Total 501 Fuel Expense	\$23,686,729	\$1,451,692	\$2,809,269	\$2,116,433	\$593,184	\$1,706,688	\$1,521,108	\$2,093,856	\$2,657,404	\$3,019,827
(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											
501 FUEL-TONS											
29	Kettle Falls	509,452	48,502	58,811	52,478	-	16,710	56,362	58,199	57,315	50,085
30	Colstrip	804,042	73,063	96,702	72,391	52,614	61,022	23,288	49,111	82,493	82,213
501 FUEL-COST PER TON											
31	Kettle Falls	wood	\$11.74	\$11.44	\$11.55	\$11.15	\$11.74	\$11.82	\$12.27	\$12.33	\$12.18
32	Colstrip	coal	\$21.92	\$12.26	\$22.04	\$23.87	\$36.38	\$25.96	\$25.96	\$22.79	\$24.56

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										
33	547 FUEL	\$44,007	\$11,535	\$1,931	\$1,504	\$1,164	\$8,398	\$1,300	\$1,328	\$1,181	\$2,148
34	NE CT Gas/Oil-547213	\$1,046,690	\$32,574	\$14,367	\$16,430	\$49,935	\$27,262	\$161,056	\$186,465	\$142,461	\$266,208
35	Boulder Park-547216	\$220,843	\$4,249	\$1,968	\$5,147	\$1,935	\$2,105	\$48,328	\$61,499	\$34,991	\$14,934
36	Kettle Falls CT-547211	\$27,061,365	\$2,449,632	\$3,201,306	\$2,230,502	\$619,692	\$1,250,902	\$3,342,340	\$3,561,575	\$2,427,012	\$610,298
37	Coyote Springs2-547610	\$26,614,370	\$2,007,130	\$3,075,485	\$1,912,297	\$1,066,060	\$925,950	\$3,017,772	\$2,993,539	\$2,764,033	\$2,606,766
38	Lancaster-547312	\$3,914,732	\$59,358	\$18,349	\$65,122	\$138,016	\$20,335	\$806,059	\$904,957	\$467,318	\$1,006,715
39	Rathdrum CT-547310	\$58,902,007	\$4,564,678	\$6,313,406	\$4,231,002	\$1,876,822	\$2,234,952	\$7,376,855	\$7,709,363	\$5,836,996	\$4,507,069
40	TOTAL NET EXPENSE	\$118,696,857	\$11,757,943	\$10,226,126	\$6,355,700	\$3,621,342	\$4,641,080	\$13,501,244	\$16,839,185	\$13,274,961	\$13,966,552
	456 TRANSMISSION REVENUE										
41	456100 ED AN	(\$11,133,811)	(\$922,637)	(\$658,705)	(\$659,155)	(\$1,040,681)	(\$1,187,805)	(\$1,447,941)	(\$1,294,522)	(\$809,430)	(\$830,529)
45	456120 ED AN - BPA Settlement	(\$847,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$269,638)	(\$31,909)	\$6	(\$13,076)	(\$119,992)	(\$16,868)	(\$939)	(\$371)	(\$12,320)	(\$71,692)
47	456130 ED AN - Ancillary Services Revenue	(\$2,141,597)	(\$248,240)	(\$197,702)	(\$182,889)	(\$168,311)	(\$169,612)	(\$210,888)	(\$216,324)	(\$162,989)	(\$177,643)
48	456017 ED AN - Low Voltage	(\$55,220)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
49	456700 ED WA - Low Voltage	(\$96,591)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)	(\$8,781)
50	456705 ED AN - Low Voltage	(\$1,607,993)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)	(\$138,578)
	B on A Low Voltage - In Auth revenues										

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

Line No.	Deal Number	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
51	TOTAL	(\$16,151,850)	(\$1,346,464)	(\$1,085,780)	(\$1,084,499)	(\$1,558,363)	(\$1,680,324)	(\$1,890,542)	(\$1,741,991)	(\$1,215,513)	(\$1,310,638)
52	565000 ED AN	\$16,060,229	\$1,532,604	\$1,475,846	\$1,450,713	\$1,423,950	\$1,403,945	\$1,426,836	\$1,466,731	\$1,502,930	\$1,415,387
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$49,896	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
55	Total 565 Transmission Expense	\$16,110,125	\$1,537,140	\$1,480,382	\$1,455,249	\$1,428,486	\$1,408,481	\$1,431,372	\$1,471,267	\$1,507,466	\$1,419,923
56	557_Broker & Related Fees										
57	557170 ED AN	\$434,503	\$47,346	\$29,412	\$44,067	\$46,595	\$39,558	\$33,991	\$45,069	\$39,699	\$33,612
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$95,024	\$13,283	\$5,453	\$8,212	\$6,507	\$10,866	\$4,109	\$5,832	\$23,300	\$2,610
59	557018 ED AN	\$42,927	\$3,619	\$3,280	\$3,497	\$3,798	\$4,287	\$4,417	\$3,737	\$4,391	\$4,129
60	Total 557 ED AN Broker & Related Fees	\$572,454	\$64,248	\$38,145	\$55,776	\$56,900	\$54,711	\$42,517	\$54,638	\$67,390	\$40,351
RESOURCE OPTIMIZATION											
61	Econ Dispatch-557010	\$17,297,676	\$1,083,619	\$1,645,941	\$1,377,218	\$2,912,803	\$2,761,505	\$1,833,937	\$973,692	\$1,907,615	\$1,755,516
62	Econ Dispatch-557150	(\$4,726,599)	(\$2,490,169)	(\$336,824)	\$363,762	\$675,072	\$1,435,046	(\$2,218,714)	(\$914,639)	\$86,436	\$509,676
63	Gas Bookouts-557700	\$6,252,688	\$414,178	\$204,400	\$49,615	\$233,130	\$487,824	\$357,663	\$1,564,964	\$817,656	\$1,806,503
64	Gas Bookouts-557711	(\$6,252,688)	(\$414,178)	(\$204,400)	(\$49,615)	(\$233,130)	(\$487,824)	(\$357,663)	(\$1,564,964)	(\$817,656)	(\$1,806,503)
65	Intraco Thermal Gas-557730	\$41,471,525	\$5,812,837	\$2,658,645	\$1,842,941	\$2,305,684	\$2,015,344	\$4,667,489	\$5,198,705	\$2,580,244	\$5,426,961
66	Fuel DispatchFin-456010	(\$9,496,297)	(\$168,836)	(\$1,280,368)	(\$712,744)	(\$1,952,688)	(\$1,566,138)	(\$1,059,625)	(\$315,640)	(\$834,788)	(\$1,154,925)
67	Fuel Dispatch-456015	(\$30,846,810)	(\$364,889)	(\$2,477,540)	(\$2,469,784)	(\$5,475,344)	(\$5,390,232)	(\$1,141,788)	(\$1,251,787)	(\$1,233,448)	(\$6,461,511)
68	Other Elec Rev - Extraction Plant Cr. - 456018	(\$711,420)	\$0	(\$182,104)	(\$49,440)	(\$58,523)	(\$68,065)	(\$67,171)	(\$82,167)	(\$74,042)	(\$74,042)
69	Intraco Thermal Gas-456730	(\$25,023,401)	(\$4,514,484)	(\$1,324,718)	(\$1,017,222)	(\$523,918)	(\$664,057)	(\$3,408,554)	(\$4,540,587)	(\$3,692,298)	(\$1,562,158)
70	Fuel Bookouts-456711	\$4,829,000	\$187,589	\$238,295	\$27,125	\$371,923	\$107,454	\$356,500	\$1,156,300	\$709,500	\$1,432,550
71	Fuel Bookouts-456720	(\$4,829,000)	(\$187,589)	(\$238,295)	(\$27,125)	(\$371,923)	(\$107,454)	(\$356,500)	(\$1,156,300)	(\$709,500)	(\$1,432,550)
72	Resource Optimizaton Subtotal	(\$12,035,326)	(\$641,922)	(\$1,114,864)	(\$797,933)	(\$1,465,591)	(\$1,476,597)	(\$1,394,426)	(\$912,423)	(\$1,264,534)	(\$1,560,483)
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	\$682	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$61	\$69
77	Wind REC Subtotal	\$682	\$10	\$15	\$34	\$30	\$36	\$196	\$160	\$61	\$69
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	(\$12,034,468)	(\$641,912)	(\$1,114,849)	(\$797,723)	(\$1,465,561)	(\$1,476,561)	(\$1,394,230)	(\$912,263)	(\$1,264,473)	(\$1,560,414)
83	Adjusted Actual Net Expense	\$107,193,118	\$12,192,934	\$10,729,456	\$9,915,933	\$2,082,804	\$2,947,387	\$11,690,361	\$15,710,836	\$12,369,831	\$12,555,774

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
1	Short-Term Purchases	\$29,812,579	\$450,427	\$32,573
2	Chelan County PUD (Rocky Reach Slice)	\$12,896,113	\$1,216,938	\$0
3	Douglas County PUD (Wells Settlement)	\$73,564	\$73,564	\$0
4	Douglas County PUD (Wells)	\$1,725,574	\$165,218	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,975,654	\$618,454	\$0
6	Bonneville Power Admin. (WNP-3)	\$13,430,313	\$2,662,712	\$0
7	Inland Power & Light - Deer Lake	\$8,197	\$784	\$0
8	Small Power	\$1,273,574	\$102,929	\$0
9	Stimson Lumber	\$1,510,801	\$186,144	\$0
10	City of Spokane-Upriver	\$2,611,080	\$181,859	\$0
11	City of Spokane - Waste-to-Energy	\$5,073,260	\$384,101	\$0
12	Clearwater Power Company	\$11,398	\$995	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$25,172,044	\$2,384,531	\$0
14	Palouse Wind	\$17,837,630	\$1,820,818	\$0
15	WPM Ancillary Services	\$2,140,923	\$193,694	\$0
16	Non-Mon. Accruals	(\$184,751)	\$59,155	\$0
17	Total 555 Purchased Power	\$121,316,362	\$10,502,323	\$32,573

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per \$k

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
555 PURCHASED POWER				
	555000	\$129,282,877	\$12,666,461	\$0
	555030	\$0	\$0	\$0
	555100	Fin Swaps	\$0	\$0
	555312	Lancaster	(\$2,816,737)	\$0
	555313	Lancaster	\$0	\$0
	555380	Cleanwater	\$0	\$0
	555550	NonMonetary	\$59,155	\$0
	555700	Bookouts	\$3,404,541	\$368,225
	555710	Intercompany Ancillary	\$2,140,923	\$193,694
	WNP3 Mid Point Bonneville Power Admin Deal #573 Er	\$929,099	\$1,525,20	\$32,572.80
17	Total 555 Purchased Power	\$121,316,362	\$10,502,323	\$32,573

447 SALES FOR RESALE

18	Short-Term Sales	(\$7,597,651)	(\$7,918,703)	\$0
19	Nichols Pumping Index Sale	\$1,311,770	\$185,445	\$0
20	Sovereign Power/Kaiser Load Following	\$146,497	\$12,405	\$0
21	Pend Oreille DES	\$618,673	\$59,857	\$0
22	Merchant Ancillary Services	(\$14,687,550)	(\$1,135,045)	\$0
23	Total 447 Sales for Resale	(\$85,208,241)	(\$8,796,041)	\$0

447 SALES FOR RESALE

447000	(\$63,017,489)	(\$9,148,516)	\$0	
447100	\$18,217,804	\$4,784,672	\$0	
447150	(\$19,787,911)	(\$2,710,170)	\$0	
447700	(\$3,792,192)	(\$393,288)	\$0	
447710	(\$2,140,923)	(\$193,694)	\$0	
447720	(\$14,687,530)	(\$1,135,045)	\$0	
447	Total 447 Sales for Resale	(\$85,208,241)	(\$8,796,041)	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$6,078,658	\$683,248	\$0
25	Kettle Falls Gas-501120	\$8,481	\$1,888	\$0
26	Colstrip Coal-501140	\$17,348,384	\$2,219,931	\$0
27	Colstrip Oil-501160	\$251,206	\$2,312	\$0
28	Total 501 Fuel Expense	\$23,686,729	\$2,907,379	\$0

501 FUEL-TONS

29	Kettle Falls	509,452	54,631	-
30	Colstrip	804,042	97,539	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$12.51
32	Colstrip	coal	\$22.76

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
547 FUEL				
33	NE CT Gas/Oil-547213	\$44,007	\$11,274	\$0
34	Boulder Park-547216	\$1,046,690	\$140,345	\$0
35	Kettle Falls CT-547211	\$220,843	\$45,682	\$0
36	Coyote Springs2-547610	\$27,061,365	\$3,646,789	\$0
37	Lancaster-547312	\$26,614,370	\$3,017,151	\$0
38	Rathdrum CT-547310	\$3,914,732	\$425,327	\$0
39	Total 547 Fuel Expense	\$56,902,007	\$7,286,568	\$0
<hr/>				
40	TOTAL NET EXPENSE	\$118,696,857	\$11,900,229	\$32,573
<hr/>				
456 TRANSMISSION REVENUE				
41	456100 ED AN	(\$11,133,811)	(\$1,378,626)	\$0
45	456120 ED AN - BPA Settlement	(\$847,000)	(\$77,000)	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$269,638)	(\$2,477)	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$2,141,597)	(\$193,694)	\$0
48	456017 ED AN - Low Voltage	(\$55,220)	(\$5,020)	\$0
49	456700 ED WA - Low Voltage	(\$96,591)	(\$8,781)	\$0
50	456705 ED AN - Low Voltage	(\$1,607,993)	(\$139,973)	\$0

	201811	201812
B on A Low Voltage - in Auth revenues	(\$1,607,993)	(\$139,973)

WASHINGTON DEFE

Line No.	Deal Number	TOTAL	Nov-18	Dec-18
51	Total 456 Transmission Revenue	(\$16,151,850)	(\$1,805,571)	\$0
565 TRANSMISSION EXPENSE				
52	565000 ED AN	\$16,060,229	\$1,448,964	\$0
53	565312 ED AN	\$0	\$0	\$0
54	565710 ED AN	\$49,896	\$4,536	\$0
55	Total 565 Transmission Expense	\$16,110,125	\$1,453,500	\$0
557 Broker & Related Fees				
56	557170 ED AN	\$434,503	\$29,241	\$0
57	557172 ED AN	\$0	\$0	\$0
58	557165 ED AN	\$95,024	\$7,929	\$0
59	557018 ED AN	\$42,927	\$4,157	\$0
60	Total 557 ED AN Broker & Related Fees	\$572,454	\$41,327	\$0
RESOURCE OPTIMIZATION				
61	Econ Dispatch-557010	\$17,297,676	(\$446,810)	\$0
62	Econ Dispatch-557150	(\$4,726,599)	(\$2,689,163)	\$0
63	Gas Bookouts-557700	\$6,252,688	\$316,755	\$0
64	Gas Bookouts-557711	(\$6,252,688)	(\$316,755)	\$0
65	Intraco Thermal Gas-557730	\$41,471,525	\$6,005,468	\$0
66	Fuel DispatchFin -456010	(\$9,496,297)	\$973,890	\$0
67	Fuel Dispatch-456015	(\$30,846,810)	(\$979,330)	\$0
68	Other Elec Rev - Extraction Plant Cr - 456018	(\$711,420)	(\$71,613)	\$0
69	Intraco Thermal Gas-456730	(\$25,023,401)	(\$2,959,363)	\$0
70	Fuel Bookouts-456711	\$4,829,000	\$16,750	\$0
71	Fuel Bookouts-456720	(\$4,829,000)	(\$16,750)	\$0
72	Resource Optimizaton Subtotal	(\$12,035,326)	(\$166,921)	\$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	\$682	\$41	\$0
77	Wind REC Subtotal	\$682	\$41	\$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	(\$12,034,468)	(\$166,880)	\$0
83	Adjusted Actual Net Expense	\$107,193,118	\$11,422,605	\$32,573

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

	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
Retail Sales - MWh													
Total Billed Sales	574,460	485,123	466,253	456,157	380,976	422,918	442,082	510,132	452,187	409,389	440,915	-	5,040,592
Deduct Prior Month Unbilled	(261,456)	(232,280)	(228,151)	(250,554)	(228,167)	(264,393)	(261,603)	(303,871)	(290,570)	(237,419)	(267,643)	-	(2,826,107)
Add Current Month Unbilled	232,280	228,151	250,554	228,167	264,393	261,603	303,871	290,570	237,419	267,643	304,479	-	2,869,130
Total Retail Sales	545,284	480,994	488,656	433,770	417,202	420,128	484,350	496,831	399,036	439,613	477,751	-	5,083,615
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	5,132,044
Difference from Test Year	(10,653)	(17,653)	(3,457)	2,625	(15,271)	(4,565)	(6,320)	32,214	(36,898)	2,654	8,895		(48,429)
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)	\$583,396	(\$668,223)	\$48,064	\$161,088	\$0	(\$805,661)

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

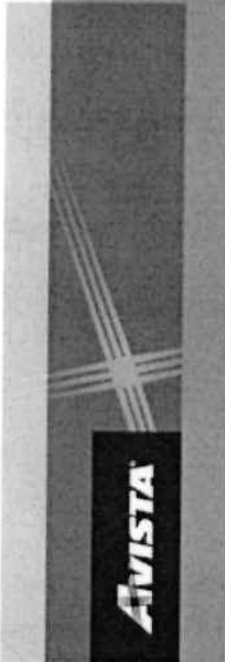
Jan-June Interest Rate	0.36261%
Jul-Dec Interest Rate	0.34253%

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)	1,684,801	0		0		0	0	(1,684,801)	0	
1/31/2018	0		(1,007,942)		(1,827)		(1,007,942)	(1,009,769)	(1,009,769)	0.00	
2/28/2018	(1,007,942)		(1,630,247)		(6,611)		(2,638,189)	(2,646,627)	(2,646,627)	0.00	
3/31/2018	(2,638,189)		(1,257,367)		(11,846)		(3,895,556)	(3,915,840)	(3,915,840)	0.00	
4/30/2018	(3,895,556)		(2,013,447)		(17,776)		(5,909,003)	(5,947,063)	(5,947,063)	0.00	
5/31/2018	(5,909,003)		(1,662,042)		(24,440)		(7,571,045)	(7,633,545)	(7,633,545)	0.00	
6/30/2018	(7,633,545)		1,280,865		(23,954)		(6,352,680)	(6,376,634)	(6,376,634)	0.00	
7/31/2018	(6,352,680)		162,885		(21,481)		(6,189,795)	(6,235,230)	(6,235,230)	0.00	
8/31/2018	(6,189,795)		535,428		(20,285)		(5,654,367)	(5,720,087)	(5,720,087)	0.00	
9/30/2018	(5,654,367)		(450,960)		(20,157)		(6,115,327)	(6,201,204)	(6,201,204)	0.00	
10/31/2018	(6,115,327)		(2,997,245)		(26,080)		(9,112,572)	(9,224,529)	(6,201,204)	3,023,325.00	
11/30/2018			0						(6,201,204)		
12/31/2018									(6,201,204)		

Entry:

	Debit	Credit
557280 ED WA	2,997,245.00	
186280 ED WA	-	2,997,245.00
431600 ED WA	26,080.00	
186280 ED WA		26,080.00
		Deferred Power Supply Expense
		Regulatory Asset ERM Deferred Current Year
		Interest Expense Energy Deferrals
		Regulatory Asset ERM Deferred Current Year



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
201811	ED	01	01 RESIDENTIAL	227,665	188,600,695	19,054,855	226,164	2,210,869,193	226,002,417
		21	21 FIRM COMMERCIAL	24,948	169,435,487	17,732,092	24,996	1,964,553,383	202,927,491
		31	31 FIRM- INDUSTRIAL	334	80,103,065	5,185,222	342	791,523,521	51,461,887
		39	39 FIRM-PUMPING-IRRIGATION ONLY	548	1,153,499	111,993	549	53,977,827	4,365,061
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	425	901,848	412,983	424	10,032,062	4,444,501
		80	80 INTERDEPARTMENT REVENUE	84	720,552	76,271	82	9,636,679	993,463
		83	83 MISC-SERVICE REVENUE SNP	0	0	11,957	0	0	162,387
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	257,759
		ED - Summary		254,004	440,915,146	42,610,581	252,557	5,040,592,666	490,614,967
201811 - Summary				254,004	440,915,146	42,610,581	252,557	5,040,592,666	490,614,967
Overall - Summary				254,004	440,915,146	42,610,581	252,557	5,040,592,666	490,614,967

Run Date: Dec 6, 2018

For Internal Use Only

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	1,370,078	\$169,250			
	01 RESIDENTIAL	3800	01	022	347,028	\$25,919			
	01 RESIDENTIAL	3800	01	001	57,938,646	\$5,565,457			
	01 RESIDENTIAL	3800	01	032	97,241	\$12,578			
01 - Summary					59,752,993	\$5,773,204			
21	21 FIRM COMMERCIAL	3800	21	011	16,543,605	\$1,618,849			
	21 FIRM COMMERCIAL	3800	21	021	27,586,723	\$1,937,444			
	21 FIRM COMMERCIAL	3800	21	025	5,834,213	\$342,295			
	21 FIRM COMMERCIAL	3800	21	031	1,170,747	\$109,057			
21 - Summary					51,135,288	\$4,007,644			
31	31 FIRM-INDUSTRIAL	3800	31	021	3,075,407	\$202,565			
	21 FIRM COMMERCIAL	3800	31	025P	30,311,220	\$1,561,067			
	31 FIRM-INDUSTRIAL	3800	31	031	549,318	\$50,563			
	31 FIRM-INDUSTRIAL	3800	31	011	266,569	\$25,104			
	31 FIRM-INDUSTRIAL	3800	31	025	20,449,901	\$1,184,396			
31 - Summary					54,652,414	\$3,023,694			
ID - Summary					165,540,606	\$12,864,542			
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	001	114,430,432	\$10,201,854			
	01 RESIDENTIAL	2800	01	032	139,136	\$24,735			
	01 RESIDENTIAL	2800	01	022	1,521,210	\$126,415			
	01 RESIDENTIAL	2800	01	002	239,561	\$13,419			
	01 RESIDENTIAL	2800	01	012	2,882,688	\$436,496			
01 - Summary					119,213,028	\$10,802,919			
21	21 FIRM COMMERCIAL	2800	21	021	62,264,082	\$5,136,284			
	21 FIRM COMMERCIAL	2800	21	025	22,430,625	\$1,545,364			
	21 FIRM COMMERCIAL	2800	21	011	26,900,244	\$3,203,843			
	21 FIRM COMMERCIAL	2800	21	031	2,725,131	\$157,071			
21 - Summary					114,320,082	\$10,042,562			
31	31 FIRM-INDUSTRIAL	2800	31	025	65,370,980	\$4,012,060			
	31 FIRM-INDUSTRIAL	2800	31	021	4,920,971	\$988,559			
	31 FIRM-INDUSTRIAL	2800	31	011	308,100	\$35,236			
	31 FIRM-INDUSTRIAL	2800	31	031	345,525	\$32,223			
31 - Summary					70,945,576	\$4,468,077			
WA - Summary					304,478,686	\$25,313,555			
Overall - Summary					470,019,382	\$38,118,101			

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of November 2018

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201811

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Keri Meister

Submitted by: Keri Meister

Approved by:

Last Saved: 12/05/2018 12:24 PM

Approval Requested: 12/05/2018 12:24 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			ED	WA	DL			
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		5,082.93	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	5,082.93		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		191,701.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	191,701.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	565.08		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		565.08	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	147,172.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	147,172.00		WA Rec Deferral Amort
Totals:						344,521.01	344,521.01	

Keri Meister 12-5-18
 Prepared by Keri Meister Date 12/5/18
[Signature]
 Reviewed by Date

Approved for Entry
Corporate Accounting use Only

Explanation:

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

DJ475 - Washington REC Deferral - Account 186324

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 I-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)	(4,199,985.00)	(4,199,984.88)	0.12
201702	(4,179,548)		(1,889)		0.52917%	(22,122)		(4,181,437)	(4,223,996.00)	(4,223,995.88)	0.12
201703	(4,181,437)		(454,452)		0.52917%	(23,329)		(4,635,889)	(4,701,777.00)	(4,701,776.88)	0.12
201704	(4,635,889)		(442,668)		0.52917%	(25,703)		(5,078,557)	(5,170,148.00)	(5,170,147.88)	0.12
201705	(5,078,557)		(265,971)		0.52917%	(27,578)		(5,344,528)	(5,463,697.00)	(5,463,696.88)	0.12
201706	(5,344,528)		(437,627.12)		0.52917%	(29,440)		(5,782,155)	(5,930,764.00)	(5,930,764.00)	0.00
201707	(5,930,764)	5,930,764	0		0.52917%	0		0	-	-	0.00
201708	0	0	0		0.52917%	0		0	-	-	0.00
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
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)	(200,557.12)	0.00
201808	(199,983.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00)	(403,306.47)	(403,306.47)	0.00
201809	(401,007.00)		(175,601.00)		0.57417%	(2,806.55)		(576,608.00)	(581,714.06)	(581,714.06)	0.00
201810	(576,608.00)		(212,807.00)		0.57417%	(3,921.65)		(789,415.00)	(798,442.71)	(798,442.71)	0.00
201811	(789,415.00)		(191,701.00)		0.57417%	(5,082.93)		(981,116.00)	(995,226.64)	(995,226.64)	0.00
201812	(981,116.00)								(995,226.64)	(798,442.71)	196,783.93
current month entry			(191,701.00)			(5,082.93)					

201811 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		5,082.93
431016 ED WA	5,082.93	
186324 ED WA		191,701.00
557322 ED WA	191,701.00	

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

196,783.93 TTL

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

M

Source	201801	201802	201803	201804	201805	201806	Total
REC Revenue and Expense							
Voluntary REC Revenue	(1,551,698)	(257,622)	(345,931)	(308,392)	(292,745)	(292,450)	\$ (3,048,638)
Voluntary REC Broker Fee Expense	2,397	1,147	4,038	4,523	5,651	1,751	\$ 19,507
Total	\$ (1,549,301)	\$ (256,475)	\$ (341,894)	\$ (303,869)	\$ (287,094)	\$ (290,699)	\$ (3,029,331)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(201,269)	(205,624)	(177,500)	(213,701)	(194,397)	-	\$ (992,481)
Voluntary REC Broker Fee Expense	1,286	4,601	1,899	884	2,686	-	\$ 11,365
Total	\$ (199,983)	\$ (201,024)	\$ (175,601)	\$ (212,817)	\$ (191,711)	\$ -	\$ (981,116)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(306,206)	(312,832)	(270,044)	(325,119)	(296,735)	-	\$ (1,509,936)
Voluntary REC Broker Fee Expense	1,956	6,999	2,869	1,360	4,087	-	\$ 17,291
Total	\$ (304,249)	\$ (305,833)	\$ (267,175)	\$ (323,759)	\$ (292,648)	\$ -	\$ (1,492,645)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
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REC Revenue and Expense							
Voluntary REC Revenue	(201,269)	(205,624)	(177,500)	(213,701)	(194,397)	-	\$ (992,481)
Voluntary REC Broker Fee Expense	1,286	4,601	1,899	884	2,686	-	\$ 11,365
Total	\$ (199,983)	\$ (201,024)	\$ (175,601)	\$ (212,817)	\$ (191,711)	\$ -	\$ (981,116)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(306,206)	(312,832)	(270,044)	(325,119)	(296,735)	-	\$ (1,509,936)
Voluntary REC Broker Fee Expense	1,956	6,999	2,869	1,360	4,087	-	\$ 17,291
Total	\$ (304,249)	\$ (305,833)	\$ (267,175)	\$ (323,759)	\$ (292,648)	\$ -	\$ (1,492,645)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(201,269)	(205,624)	(177,500)	(213,701)	(194,397)	-	\$ (992,481)
Voluntary REC Broker Fee Expense	1,286	4,601	1,899	884	2,686	-	\$ 11,365
Total	\$ (199,983)	\$ (201,024)	\$ (175,601)	\$ (212,817)	\$ (191,711)	\$ -	\$ (981,116)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(306,206)	(312,832)	(270,044)	(325,119)	(296,735)	-	\$ (1,509,936)
Voluntary REC Broker Fee Expense	1,956	6,999	2,869	1,360	4,087	-	\$ 17,291
Total	\$ (304,249)	\$ (305,833)	\$ (267,175)	\$ (323,759)	\$ (292,648)	\$ -	\$ (1,492,645)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(201,269)	(205,624)	(177,500)	(213,701)	(194,397)	-	\$ (992,481)
Voluntary REC Broker Fee Expense	1,286	4,601	1,899	884	2,686	-	\$ 11,365
Total	\$ (199,983)	\$ (201,024)	\$ (175,601)	\$ (212,817)	\$ (191,711)	\$ -	\$ (981,116)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(306,206)	(312,832)	(270,044)	(325,119)	(296,735)	-	\$ (1,509,936)
Voluntary REC Broker Fee Expense	1,956	6,999	2,869	1,360	4,087	-	\$ 17,291
Total	\$ (304,249)	\$ (305,833)	\$ (267,175)	\$ (323,759)	\$ (292,648)	\$ -	\$ (1,492,645)

Source	201807	201808	201809	201810	201811	201812	Total
REC Revenue and Expense							
Voluntary REC Revenue	(201,269)	(205,624)	(177,500)	(213,701)	(194,397)	-	\$ (992,481)
Voluntary REC Broker Fee Expense	1,286	4,601	1,899	884	2,686	-	\$ 11,365
Total	\$ (199,983)	\$ (201,024)	\$ (175,601)	\$ (212,817)	\$ (191,711)	\$ -	\$ (981,116)

(B)

DJ475 - Washington REC Deferral (Current Amortization)

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

Account	186322 ED WA										
Month Ending	Balance before interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	GL Wand Balance	Variance	Notes
201701	4,016,381		213,308		0.52917%	21,818		4,229,689	4,251,506.98	(0.02)	Semi-Annual Compounding
201702	4,229,689		185,533		0.52917%	22,873		4,415,222	4,459,913.00	(0.02)	
201703	4,415,222		167,162		0.52917%	23,806		4,582,384	4,650,881.00	(0.02)	
201704	4,582,384		150,548		0.52917%	24,647		4,732,932	4,826,076.00	(0.02)	
201705	4,732,932		140,962		0.52917%	25,418		4,873,894	4,982,456.00	(0.02)	
201706	4,873,894		143,097.02		0.52917%	26,170		5,016,991	5,161,723.00	0.00	
201707	5,161,723	(6,930,764)	213,155		0.52917%	(3,506)		(565,866)	(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)	0.00	
201709	(273,868.00)		266,005.00		0.52917%	(745.52)		(7,883.00)	(14,329.98)	0.00	
201710	(7,883.00)		205,054.00		0.52917%	500.83		197,171.00	191,224.85	0.00	
201711	197,171.00		275,483.00		0.52917%	1,772.26		472,654.00	468,480.11	0.00	
201712	472,654.00		289,670.00		0.52917%	3,267.57		762,324.00	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	0.00	
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	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	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	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	0.00	
201806	2,058,827.68		233,025.00		0.52917%	11,511.25		2,291,853.68	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)	0.00	-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)		171,600.00		0.57417%	(2,006.82)		(263,716.96)	(268,818.21)	0.00	
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)	(118,424.54)	0.00	
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04	18,398.51	0.00	
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04	166,135.59	(147,737.08)	
201812	172,002.04							172,002.04	166,135.59	(147,737.08)	
current month entry			147,172.00			565.08					

201811 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	565.08	
419600 ED WA		565.08
186322 ED WA	147,172.00	
557324 ED WA		147,172.00

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

147,737.08 TTL

Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

Revenue Class: ALL Billing Determinant: RIDER 98

State Code: WA

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
201811	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-61,492	0	0	-1,027,681
			0002	0002 - RESIDENTIAL DISCOUNT	440000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-48
			0011	0011 - GENERAL SERVICE	442000	01 RESIDENTIAL	0	0	-129	0	0	-2,193
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-15,302	0	0	-246,436
			0012	0012 - RESID&FARM-GEN SERV	448000	31 FIRM - INDUSTRIAL	0	0	-175	0	0	-2,691
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-63	0	0	-1,029
			0021	0021 - LARGE GENERAL SERV	448000	01 RESIDENTIAL	0	0	-1,639	0	0	-26,341
			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	-35,421	0	0	-565,611
			0022	0022 - LARGE GENERAL SERV	448000	31 FIRM - INDUSTRIAL	0	0	-2,800	0	0	-42,568
			0022	0022 - RESID&FARM-LGE GEN SE	440000	80 INTERDEPARTMENT REVENUE	0	0	-172	0	0	-3,496
			0025	0025 - EXTRA LGE GEN SERV	442000	01 RESIDENTIAL	0	0	-865	0	0	-14,722
			0025	0025 - EXTRA LGE GEN SERV	442000	21 FIRM COMMERCIAL	0	0	-8,343	0	0	-116,927
			0030	0030 - PUMPING SERV-SPECIAL	440000	31 FIRM - INDUSTRIAL	0	0	-24,949	0	0	-332,159
			0030	0030 - PUMPING SERV-SPECIAL	442000	01 RESIDENTIAL	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-180	0	0	-14,541
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	-1,593	0	0	-34,013
			0031	0031 - PUMPING SERVICE	442000	31 FIRM - INDUSTRIAL	0	0	-202	0	0	-5,060
			0031	0031 - PUMPING SERVICE	442000	80 INTERDEPARTMENT REVENUE	0	0	-224	0	0	-9,422
			0031	0031 - PUMPING SERVICE	448000	01 RESIDENTIAL	0	0	-21	0	0	-239
			0032	0032 - PUMPING SVC RES&FRM	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-81	0	0	-2,707
			0041	0041 - CO OWNED ST LIGHTS	440000	01 RESIDENTIAL	0	0	-23	0	0	-1,216
			0042	0042 - CO OWNED ST LTS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-337	0	0	-4,785
			0044	0044 - CUST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-8	0	0	-102
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-17	0	0	-232
			0047	0047 - AREA LIGHT-COMBUNDUS	442000	21 FIRM COMMERCIAL	0	0	-45	0	0	-562
			0047	0047 - AREA LIGHT-COMBUNDUS	442000	31 FIRM - INDUSTRIAL	0	0	-184	0	0	-2,590
			0047	0047 - AREA LIGHT-COMBUNDUS	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-65
			0048	0048 - AREA LIGHT-FARMSRESID	440000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-2
			0048	0048 - AREA LIGHT-FARMSRESID	442000	01 RESIDENTIAL	0	0	-98	0	0	-46
			0048	0048 - AREA LIGHT-FARMSRESID	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1,418
			0048	0048 - AREA LIGHT-FARMSRESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1
			WA - Total				0	0	-154,378	0	0	-2,458,928
			ED - Total				0	0	-154,378	0	0	-2,458,928
			Overall - Total				0	0	-154,378	0	0	-2,458,928

Run Date: Dec 4, 2018

For Internal Use Only

Conversion Factor
Amort Expense \$

0.955323
137,172

UE-170485 7-2018 thru 6-2019

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CW

