

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT  
MONTH OF JANUARY 2019



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

<b>Year/Month</b>	<b>Ratepayer's Band Share (deferral)</b>	<b>Interest</b>	<b>Total Deferral Balance</b>
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$1,014,738)	(\$24,748,354)
2018 YE Deferral Balance	(\$9,489,842)	(\$206,422)	(\$9,696,264)
201901	\$0	\$0	\$0
201902			\$0
201903			\$0
201904			\$0
201905			\$0
201906			\$0
201907			\$0
201908			\$0
201909			\$0
201910			\$0
201911			\$0
201912			\$0
<b>YTD Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Deferral</b>	<b>(\$33,223,458)</b>	<b>(\$1,221,160)</b>	<b>(\$34,444,618)</b>













Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of January 2019

ERM Deferral Journal

### Avista Corporation Journal Entry

Effective Date: 201901

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Saved: 02/06/2019 1:46 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 02/06/2019 1:46 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001		ED	WA	DL			
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	87,018.00	87,018.00	Interest Accrual for Amortization Balance
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL			Interest Expense on Amortization Balance
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2019)
50	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		0.00	Current Year ERM Deferral Expense (2019)
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2019)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Current Year ERM Interest Expense (2019)
80	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	9,696,264.00		Balance Transfer from 186280 to 186290
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL			Interest Expense on 2018 Pending Balance
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	34,093.00	34,093.00	Interest Expense on 2018 Pending Balance
<b>Totals:</b>						<b>9,817,375.00</b>	<b>9,817,375.00</b>	

Prepared by Cheryl Kettner 2/6/2019  
Date

Reviewed by \_\_\_\_\_  
Date

Approved for Entry \_\_\_\_\_  
Corporate Accounting use Only  
Date

**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	0.35161%
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
12/31/2018	(24,748,354)						(24,748,354)	(24,835,372)	(24,748,354)	87,018.00	
1/31/2019			0		(87,018)						
2/28/2019			0								
3/31/2019			0								
4/30/2019			0								
5/31/2019			0								
6/30/2019			0								
7/31/2019		0	0								
8/31/2019			0								
9/30/2019			0								
10/31/2019			0								
11/30/2019			0								
12/31/2019			0								

Entry:	Debit	Credit	
182350 ED WA	0		Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	87,018		Interest Expense Energy Deferrals
182350 ED WA		87,018	Regulatory Asset ERM Approved For Recovery

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	0.35161%
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
12/31/2018	(9,696,264)		0						(9,696,264)		
1/31/2019		9,696,264			0		0	0	(9,696,264)	(9,696,264.00)	
2/28/2019											
3/31/2019											
4/30/2019											
5/31/2019											
6/30/2019											
7/31/2019											
8/31/2019											
9/30/2019											
10/31/2019											
11/30/2019											
12/31/2019											

Entry:

	Debit	Credit	
557280 ED WA	-		Deferred Power Supply Expense
186280 ED WA	-		Regulatory Asset ERM Deferred Current Year
431600 ED WA	-		Interest Expense Energy Deferrals
186280 ED WA		-	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting  
**Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2018**

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	0.35161%
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
12/31/2018	0								0		
1/31/2019	0	(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	0	9,730,357.00	
2/28/2019		0									
3/31/2019											
4/30/2019											
5/31/2019											
6/30/2019											
7/31/2019											
8/31/2019											
9/30/2019											
10/31/2019											
11/30/2019											
12/31/2019											

Entry:

	Debit	Credit	
186280 ED WA	9,696,264		Balance Transfer from 186280 to 186290
186290 ED WA		9,696,264	Balance Transfer from 186280 to 186290
431600 ED WA	34,093		Interest Expense on 2018 Pending Balance
186290 ED WA		34,093	Interest Expense on 2018 Pending Balance

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1	555 Purchased Power	\$13,287,337	\$29,433	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$6,954,796)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,866,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$5,520,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,387,701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,471,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$40,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$14,905,265</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total through January</b>													
9	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>\$11,810,646</b>	<b>\$10,948,943</b>	<b>\$10,208,796</b>	<b>\$9,754,486</b>	<b>\$7,204,007</b>	<b>\$6,832,788</b>	<b>\$7,387,141</b>	<b>\$8,064,916</b>	<b>\$7,448,796</b>	<b>\$7,999,787</b>	<b>\$11,642,227</b>	<b>\$12,112,599</b>
10	447 Sale for Resale	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11	501 Thermal Fuel	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$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	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13	456 Transmission Revenue	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14	565 Transmission Expense	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15	557 Broker Fees	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	<b>Authorized Net Expense</b>	<b>\$18,199,665</b>	<b>\$17,200,889</b>	<b>\$15,081,709</b>	<b>\$10,233,296</b>	<b>\$6,111,472</b>	<b>\$5,882,705</b>	<b>\$9,699,295</b>	<b>\$14,547,927</b>	<b>\$12,481,353</b>	<b>\$13,261,866</b>	<b>\$16,244,124</b>	<b>\$16,930,995</b>
18	<b>Actual - Authorized Net Expense</b>	<b>(\$3,355,489)</b>	<b>(\$3,355,489)</b>	<b>(\$15,065,628)</b>	<b>(\$10,217,721)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19	Resource Optimization - Subtotal	\$738,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$2,616,668)	(\$17,171,456)	(\$15,065,628)	(\$10,217,721)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$1,719,936)	(\$11,286,798)	(\$9,902,637)	(\$6,716,108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$302,672	\$302,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$1,417,264)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
27	<b>Cumulative Balance</b>	<b>(\$1,417,264)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
	Deferral Amount, Cumulative (Customer)	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	<b>Act 557280 Entry: (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$1,417,264)</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>

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

Line No.	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>555 PURCHASED POWER</b>													
1	\$2,915,666	\$2,854,577	\$29,433	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$63,699	\$63,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$152,948	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$776,466	\$776,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$2,751,195	\$2,751,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$973	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$137,301	\$137,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$175,035	\$175,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$278,635	\$278,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$584,639	\$584,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$1,297	\$1,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$2,434,351	\$2,434,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$1,921,037	\$1,921,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$214,294	\$214,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals (\$336,895)	(\$336,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>17 Total 555 Purchased Power</b>	<b>\$13,348,426</b>	<b>\$13,287,337</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

**555 PURCHASED POWER**

555000	\$12,768,901	\$12,768,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$144,322)	(\$144,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	(\$336,895)	(\$336,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$757,208	\$757,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$214,294	\$214,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$4,422)	(\$4,422)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$93,661	\$93,661	\$29,432.70	\$16,081.20	\$15,574.68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$13,348,426</b>	<b>\$13,287,337</b>	<b>\$29,433</b>	<b>\$16,081</b>	<b>\$15,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

18 Short-Term Sales	(\$6,061,237)	(\$6,061,237)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Nichols Pumping Index Sale	\$120,724	\$120,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sovereign Power/Kaiser Load Following	\$12,804	\$12,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Pend Orelle DES	\$63,475	\$63,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Merchant Ancillary Services	(\$1,090,562)	(\$1,090,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total 447 Sales for Resale</b>	<b>(\$6,954,796)</b>	<b>(\$6,954,796)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$4,862,162)	(\$4,862,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$29,529	\$29,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	\$1,068,874	\$1,068,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$1,052,740)	(\$1,052,740)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$833,441)	(\$833,441)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$214,294)	(\$214,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$1,090,562)	(\$1,090,562)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>(\$6,954,796)</b>	<b>(\$6,954,796)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

24 Kettle Falls Wood-501110	\$776,613	\$776,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Kettle Falls Gas-501120	\$788	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Colstrip Coal-501140	\$2,068,317	\$2,068,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Colstrip Oil-501160	\$20,662	\$20,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total 501 Fuel Expense</b>	<b>\$2,866,380</b>	<b>\$2,866,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-TONS**

29 Kettle Falls	55,618	55,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Colstrip	94,382	94,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>501 FUEL-COST PER TON</b>													
31	Kettle Falls		\$13.96										
32	Colstrip		\$21.91										
33	NE CT Gas/Oil-547213	(\$152)											
34	Boulder Park-547216	\$30,234											
35	Kettle Falls CT-547211	\$6,111											
36	Coyote Springs2-547610	\$2,612,337											
37	Lancaster-547312	\$2,820,838											
38	Rathdrum CT-547310	\$50,766											
<b>39</b>	<b>Total 547 Fuel Expense</b>	<b>\$5,520,134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>40</b>	<b>TOTAL NET EXPENSE</b>	<b>\$14,780,144</b>	<b>\$14,719,055</b>	<b>\$16,081</b>	<b>\$15,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>													
41	456100 ED AN	(\$940,975)											
45	456120 ED AN - BPA Settlement	(\$77,000)											
46	456020 ED AN - Sale of excess BPA Trans	(\$63)											
47	456130 ED AN - Ancillary Services Revenue	(\$214,294)											
48	456017 ED AN - Low Voltage	(\$6,438)											
49	456700 ED WA - Low Voltage	(\$8,958)											
50	456705 ED AN - Low Voltage	(\$139,973)											

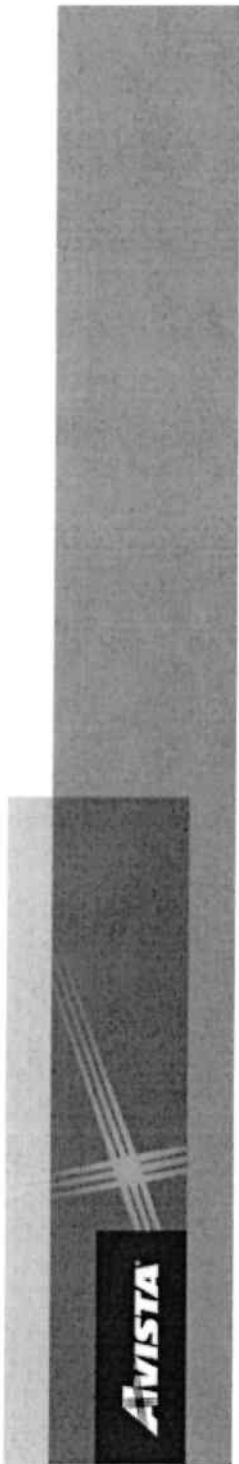


Avista Corp. - Resource Accounting  
**WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES**

Line No.	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
51	Total 456 Transmission Revenue	(\$1,387,701)											\$0
	<b>565 TRANSMISSION EXPENSE</b>												
52	565000 ED AN	\$1,467,419	\$1,467,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Total 565 Transmission Expense	\$1,471,955	\$1,471,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>557 Broker &amp; Related Fees</b>												
56	557170 ED AN	\$21,315	\$21,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557165 ED AN	\$15,362	\$15,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$4,190	\$4,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Total 557 ED AN Broker & Related Fees	\$40,867	\$40,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>RESOURCE OPTIMIZATION</b>												
61	Econ Dispatch-557010	(\$1,474,233)	(\$1,474,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$901,820)	(\$901,820)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557150	\$872,753	\$872,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$872,753)	(\$872,753)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$4,906,385	\$4,906,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel DispatchFin-456010	\$2,639,859	\$2,639,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$2,364,599)	(\$2,364,599)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extrac tion Plant Cr - 456018	(\$41,138)	(\$41,138)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$2,026,094)	(\$2,026,094)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$746,325	\$746,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$746,325)	(\$746,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Resource Optimization Subtotal	\$738,360	\$738,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$436	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$436	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$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	\$0	\$0
80	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$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	\$0	\$0
82	Net Resource Optimization	\$738,821	\$738,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$15,644,086	\$15,582,997	\$29,433	\$16,081	\$15,575							

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2019**

Retail Sales - MWh	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Total Billed Sales	547,355	-	-	-	-	-	-	-	-	-	-	-	547,355
Deduct Prior Month Unbilled	(312,515)	-	-	-	-	-	-	-	-	-	-	-	(312,515)
Add Current Month Unbilled	304,564	-	-	-	-	-	-	-	-	-	-	-	304,564
<b>Total Retail Sales</b>	<b>539,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>539,404</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>556,117</b>
<b>Difference from Test Year</b>	<b>(16,713)</b>												<b>(16,713)</b>
<b>Production Rate - \$/MWh</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>
<b>Total Revenue Credit - \$</b>	<b>(\$302,672)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$302,672)</b>



## Revenue By Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Electric

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
201901	ED	01	RESIDENTIAL	228,916	279,318,865	27,263,168	228,916	279,318,865	27,263,168
		21	FIRM COMMERCIAL	25,239	187,790,685	19,449,889	25,239	187,790,685	19,449,889
		31	FIRM- INDUSTRIAL	343	77,697,947	5,059,775	343	77,697,947	5,059,775
		39	FIRM-PUMPING-IRRIGATION ONLY	562	453,182	51,502	562	453,182	51,502
		51	LIGHTING-PUBLIC STREET AND HIWAY	426	943,631	401,154	426	943,631	401,154
		80	INTERDEPARTMENT REVENUE	93	1,150,230	116,289	93	1,150,230	116,289
		83	MISC-SERVICE REVENUE SNP	0	0	15,461	0	0	15,461
		85	MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	25,209
		<b>ED - Summary</b>		<b>255,579</b>	<b>547,354,540</b>	<b>52,382,447</b>	<b>255,579</b>	<b>547,354,540</b>	<b>52,382,447</b>
		<b>201901 - Summary</b>		<b>255,579</b>	<b>547,354,540</b>	<b>52,382,447</b>	<b>255,579</b>	<b>547,354,540</b>	<b>52,382,447</b>
		<b>Overall - Summary</b>		<b>255,579</b>	<b>547,354,540</b>	<b>52,382,447</b>	<b>255,579</b>	<b>547,354,540</b>	<b>52,382,447</b>

Run Date: Feb 5, 2019

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	001	62,205,353	\$5,847,943			
	01 RESIDENTIAL	3800	01	022	354,820	\$25,609			
	01 RESIDENTIAL	3800	01	012	1,501,156	\$176,582			
	01 RESIDENTIAL	3800	01	032	99,235	\$12,265			
<b>01 - Summary</b>					<b>64,160,563</b>	<b>\$6,062,398</b>			
21	21 FIRM COMMERCIAL	3800	21	021	23,198,763	\$1,646,973			
	21 FIRM COMMERCIAL	3800	21	031	902,995	\$84,007			
	21 FIRM COMMERCIAL	3800	21	011	15,999,391	\$1,517,944			
	21 FIRM COMMERCIAL	3800	21	025	5,357,889	\$306,205			
<b>21 - Summary</b>					<b>45,459,039</b>	<b>\$3,555,129</b>			
31	31 FIRM- INDUSTRIAL	3800	31	031	525,906	\$48,022			
	21 FIRM COMMERCIAL	3800	31	025P	35,210,010	\$1,881,243			
	31 FIRM- INDUSTRIAL	3800	31	011	252,838	\$23,155			
	31 FIRM-INDUSTRIAL	3800	31	025	22,257,399	\$1,295,755			
	31 FIRM- INDUSTRIAL	3800	31	021	2,427,350	\$161,949			
<b>31 - Summary</b>					<b>60,673,503</b>	<b>\$3,410,123</b>			
<b>ID - Summary</b>					<b>170,293,104</b>	<b>\$13,027,650</b>			
Jurisdiction: WA									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	2800	01	002	273,631	\$16,750			
	01 RESIDENTIAL	2800	01	012	3,225,367	\$460,727			
	01 RESIDENTIAL	2800	01	022	1,678,552	\$137,659			
	01 RESIDENTIAL	2800	01	032	137,133	\$22,833			
	01 RESIDENTIAL	2800	01	001	126,345,126	\$11,889,589			
<b>01 - Summary</b>					<b>131,659,830</b>	<b>\$12,527,557</b>			
21	21 FIRM COMMERCIAL	2800	21	021	51,044,646	\$4,239,936			
	21 FIRM COMMERCIAL	2800	21	031	1,393,330	\$83,135			
	21 FIRM COMMERCIAL	2800	21	025	24,758,031	\$1,687,694			
	21 FIRM COMMERCIAL	2800	21	011	24,626,831	\$2,864,430			
<b>21 - Summary</b>					<b>101,822,838</b>	<b>\$8,875,195</b>			
31	31 FIRM- INDUSTRIAL	2800	31	011	297,254	\$33,105			
	31 FIRM- INDUSTRIAL	2800	31	021	3,765,072	\$299,240			
	31 FIRM- INDUSTRIAL	2800	31	031	292,893	\$26,590			
	31 FIRM-INDUSTRIAL	2800	31	025	66,726,216	\$4,138,186			
<b>31 - Summary</b>					<b>71,081,434</b>	<b>\$4,497,122</b>			
<b>WA - Summary</b>					<b>304,564,103</b>	<b>\$25,899,874</b>			
<b>Overall - Summary</b>					<b>474,857,207</b>	<b>\$38,927,524</b>			

2/6/2019 10:47

Hourly Data

DAY	HOUR	Element Key----->	Short Name----->	27096	27120	27157
1/30/2019	H01			0	34	0
1/30/2019	H02			0	33.67	0
1/30/2019	H03			0	34.13	0
1/30/2019	H04			0	32.55	0
1/30/2019	H05			0	32.01	0
1/30/2019	H06			0	31.28	0
1/30/2019	H07			0	37	0
1/30/2019	H08			0	41.33	0
1/30/2019	H09			0	39.67	0
1/30/2019	H10			0	33.71	0
1/30/2019	H11			1	32.69	32.69
1/30/2019	H12			1	31.95	31.95
1/30/2019	H13			1	31.8	31.8
1/30/2019	H14			2	31.57	63.14
1/30/2019	H15			0	30.69	0
1/30/2019	H16			1	30.51	30.51
1/30/2019	H17			1	31.4	31.4
1/30/2019	H18			0	33.52	0
1/30/2019	H19			0	33.29	0
1/30/2019	H20			0	30.9	0
1/30/2019	H21			0	30.95	0
1/30/2019	H22			0	31.82	0
1/30/2019	H23			0	31.11	0
1/30/2019	H24			0	30.21	0
1/31/2019	H01			0	33.04	0
1/31/2019	H02			0	33.05	0
1/31/2019	H03			0	33.14	0
1/31/2019	H04			0	32.57	0
1/31/2019	H05			0	34.07	0
1/31/2019	H06			0	36.33	0
1/31/2019	H07			0	38.65	0
1/31/2019	H08			0	40.16	0
1/31/2019	H09			0	39.93	0
1/31/2019	H10			0	36.98	0
1/31/2019	H11			1	37	37
1/31/2019	H12			3	36.12	108.36
1/31/2019	H13			2	34.82	69.64
1/31/2019	H14			3	34.61	103.83
1/31/2019	H15			0	34.73	0
1/31/2019	H16			2	34.54	69.08
1/31/2019	H17			1	36.57	36.57
1/31/2019	H18			0	37.67	0
1/31/2019	H19			0	36.42	0
1/31/2019	H20			0	34.72	0
1/31/2019	H21			0	33.78	0
1/31/2019	H22			0	34.83	0
1/31/2019	H23			0	34.08	0
1/31/2019	H24			0	34.05	0

\$ 29,529.10

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

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$111,395,054	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,387,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
Account 501 - Thermal Fuel	\$28,873,933	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
Account 547 - Natural Gas Fuel	\$70,067,291	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
Account 447 - Sale for Resale	\$54,103,855	\$5,410,854	\$3,688,134	\$4,363,041	\$6,216,672	\$3,992,970	\$3,782,256	\$5,325,599	\$3,215,251	\$4,016,772	\$3,304,259	\$4,468,025	\$6,320,023
<b>Power Supply Expense</b>	\$156,232,423	\$18,093,165	\$16,978,561	\$15,019,760	\$10,168,484	\$6,188,482	\$6,107,590	\$9,914,386	\$14,689,208	\$12,503,789	\$13,391,986	\$16,302,990	\$16,894,021
<b>Transmission Expense</b>	\$17,404,328	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,448	\$1,446,134
<b>Transmission Revenue</b>	\$15,149,485	\$1,062,694	\$1,178,481	\$1,177,115	\$1,141,305	\$1,253,488	\$1,398,529	\$1,450,378	\$1,346,819	\$1,372,213	\$1,319,316	\$1,257,650	\$1,191,496
<b>Broker Fees</b>	\$411,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250

<b>Total</b>	\$158,898,286	\$18,451,579	\$17,452,804	\$15,333,623	\$10,485,210	\$6,363,387	\$6,134,619	\$9,951,209	\$14,799,841	\$12,733,267	\$13,513,781	\$16,496,038	\$17,182,909
<b>WA Share of System Costs</b>	\$104,443,830	\$12,128,223	\$11,471,728	\$10,078,790	\$6,891,928	\$4,182,654	\$4,032,285	\$6,540,930	\$9,727,935	\$8,369,576	\$8,882,608	\$10,842,846	\$11,294,326
<b>WA Only Adjustment (3)</b>	-\$1,987,000	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583
<b>Total WA Share of System Costs</b>	\$102,456,830	\$11,962,639	\$11,306,145	\$9,913,207	\$6,726,345	\$4,017,071	\$3,866,702	\$6,375,346	\$9,562,352	\$8,203,993	\$8,717,025	\$10,677,262	\$11,128,743

ERM Authorized Washington Retail Sales (2)

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

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

**AVISTA CORPORATION**  
 Cost of Long-Term Debt Detail - Washington  
 December 31, 2018

Line No.	Description (a)	Coupon Rate (b)	Maturity Date (c)	Settlement Date (d)	Principal Amount (e)	Issuance Costs (f)	SWAP Loss/(Gain) (g)	Discount (Premium) (g)	Loss/Reacc Expenses (h)	Net Proceeds (i)	Yield to Maturity (j)	Principal Outstanding 12/31/2018 (k)	Effective Cost (l)	Line No.
1	FMBS - SERIES A	7.530%	5/5/2023	5/8/1993	5,500,000	42,712	-	-	963,011	4,484,277	9.359%	5,500,000	(1)	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	83,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	3.256%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	3.203%	40,000,000	1,281,193	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	5.45% SERIES	5.450%	12/1/2019	11/19/2004	90,000,000	1,192,681	-	239,400	7,244,918	81,323,001	6.482%	90,000,000	5,815,420	6
7	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,584,188	6.222%	150,000,000	9,332,891	7
8	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	2,284,788	141,337,666	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	255,040,618	4.907%	250,000,000	12,288,615	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	692,833	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	80,000,000	425,205	(5,429,000)	-	-	85,000,795	3.650%	80,000,000	2,190,040	14
15	4.37% SERIES	4.370%	12/1/2044	12/18/2015	100,000,000	590,761	9,383,299	-	-	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	545,589	8,823,322	-	-	80,628,089	4.550%	90,000,000	4,094,958	17
18	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,245,448	26,590,102	-	-	344,173,450	4.874%	375,000,000	18,277,633	18
19												1,770,500,000	94,498,647	19
20														20
21														21
22	Repurchase	8.85%	6/5/2028	5/24/2002	10,000,000				(2,228,153)	12,228,153	6.981%			22
23	Repurchase	8.83%	6/5/2028	4/3/2003	10,000,000				(450,769)	10,450,769	8.395%		-188,084	23
24	Repurchase	8.83%	12/29/2022	3/1/2003	5,000,000				92,363	4,907,637	9.029%		-43,661	24
25	Repurchase	5.72%	3/1/2034	12/30/2009	17,000,000				1,915,297	15,083,703	6.661%		10,341	25
26	Repurchase	6.55%	10/1/2032	12/31/2008	66,700,000				3,709,174	62,990,826	7.034%		159,446	26
27														27
28														28
29												1,770,500,000	94,761,048	29
30												55,831,036	2,789,511	30
31												1,826,331,036	97,550,559	31
32														32
33														33
34														34
35														35
36														36
37														37

**WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2018**

- 1 Average Monthly Average Rate over a twelve month period
- 2 Coupon Rate at the time of repurchase
- 3 Calculated using the Internal Rate of Return method



Megan Kennedy, Tax Analyst  
1411 E Mission Ave MSC-29, Spokane, WA, 99202  
P 509.495.8144 | F 509.777.5419  
www.mvavista.com

Yes continue to use the 21% tax rate

Hi Cheryl,

Signed By: Megan.Kennedy@avistacorp.com

Retention Policy: 3 Year Retention (years)

To: ■ Ketterer, Cheryl; ■ Lautzenhiser, Daniel

RE: Tax Rate for ERM

■ Kennedy, Megan

Tue 1/29/2019 9:09 AM

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Quick Steps: Douglas Count..., To Manager, Done, Team Email, Reply & Delete, Create New

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Tags: Unread, Policy

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Attachment B

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of January 2019  
  
REC Deferral Journal

**Avista Corporation Journal Entry**

Effective Date: 201901

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: 02/04/2019 1:19 PM

Approval Requested: 02/04/2019 1:19 PM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3		7,108.49	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	7,108.49		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3		93,629.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS	93,629.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	2,471.70		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS		2,471.70	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	182,008.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT		182,008.00	WA Rec Deferral Amort
<b>Totals:</b>			<b>285,217.19</b>	<b>285,217.19</b>	

*Keri Meister* 2-4-19

Explanation:

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

Prepared by Keri Meister

Date

Reviewed by

Date

Approved for Entry  
Corporate Accounting use Only

Date

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	186324 RECON			
									End Balance with Interest	GL Wand Balance	Variance	Notes
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)	(200,557.12)	0.00	Semi-Annual Compounding
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%	(2,805.55)	-	(576,608.00)	(581,714.06)	(581,714.06)	0.00	
201810	(576,608.00)	-	(212,807.00)	-	0.57417%	(3,921.65)	-	(789,416.00)	(798,442.71)	(798,442.71)	0.00	
201811	(789,416.00)	-	(191,701.00)	-	0.57417%	(5,082.93)	-	(981,116.00)	(995,226.64)	(995,226.64)	0.00	
201812	(981,116.00)	-	(189,827.00)	-	0.57417%	(6,178.24)	-	(1,170,943.00)	(1,191,231.88)	(1,191,231.88)	0.00	
201901	(1,191,231.88)	-	(93,629.00)	-	0.57417%	(7,108.49)	-	(1,284,860.88)	(1,291,969.37)	(1,291,969.37)	100,737.49	Semi-Annual Compounding
201902	(1,284,860.88)	-	-	-	-	-	-	(1,284,860.88)				
201903	(1,284,860.88)	-	-	-	-	-	-	(1,284,860.88)				
201904	(1,284,860.88)	-	-	-	-	-	-	(1,284,860.88)				
201905	(1,284,860.88)	-	-	-	-	-	-	(1,284,860.88)				
201906	(1,284,860.88)	-	-	-	-	-	-	(1,284,860.88)				
201907	(1,291,969.37)	-	-	-	-	-	-	(1,291,969.37)				
201908	(1,291,969.37)	-	-	-	-	-	-	(1,291,969.37)				
201909	(1,291,969.37)	-	-	-	-	-	-	(1,291,969.37)				
201910	(1,291,969.37)	-	-	-	-	-	-	(1,291,969.37)				
201911	(1,291,969.37)	-	-	-	-	-	-	(1,291,969.37)				
201912	(1,291,969.37)	-	-	-	-	-	-	(1,291,969.37)				
Current month entry			(93,629.00)			(7,108.49)						

201901 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		7,108.49
431016 ED WA	7,108.49	
186324 ED WA		93,629.00
557322 ED WA	93,629.00	

100,737.49 TTL

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

(93,629.00)

(7,108.49)

Avista Corp. - Resource Accounting  
 DJ 475 - Washington REC Deferral  
 2019 REC Revenue and Expense Deferral Calculation

*mw*

	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
<b>REC Revenue and Expense</b>													
Voluntary REC Revenue	(144,120)												(144,120)
Voluntary REC Broker Fee Expense	1,676												1,676
<b>Total</b>	<b>\$ (142,444)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (142,444)</b>
<b>Washington State Share</b>													
Voluntary REC Revenue	(94,730)												(94,730)
Voluntary REC Broker Fee Expense	1,101												1,101
<b>Total Surcharge (+) or Rebate (-)</b>	<b>\$ (93,629)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (93,629)</b>

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

**A**

**DJ475 - Washington REC Deferral (Current Amortization)**

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

Account 186322 ED WA												
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	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)	(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)	(268,818.21)	0.00	
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)	(118,424.54)	(118,424.54)	0.00	
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04	18,398.51	18,398.51	0.00	
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04	166,135.59	166,135.59	0.00	
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04	339,478.56	339,478.56	0.00	
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56	523,958.26	339,478.56	(184,479.70)	Semi-Annual Compounding
201902	521,486.56					-		521,486.56				
201903	521,486.56					-		521,486.56				
201904	521,486.56					-		521,486.56				
201905	521,486.56					-		521,486.56				
201906	521,486.56					-		521,486.56				
201907	523,958.26					-		523,958.26				
201908	523,958.26					-		523,958.26				
201909	523,958.26					-		523,958.26				
201910	523,958.26					-		523,958.26				
201911	523,958.26					-		523,958.26				
201912	523,958.26					-		523,958.26				
current month entry			182,008.00				2,471.70					

201901 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	2,471.70	
419600 ED WA		2,471.70
186322 ED WA	182,008.00	
557324 ED WA		182,008.00

184,479.70 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
201901	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-91,071	0	0	-91,071
			0001	0001 - RESIDENTIAL	440000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-3
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-198	0	0	-198
			0011	0011 - GENERAL SERVICE	442300	21 FIRM COMMERCIAL	0	0	-18,794	0	0	-18,794
			0011	0011 - GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-227	0	0	-227
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-69	0	0	-69
			0012	0012 - RESTID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,461	0	0	-2,461
			0012	0012 - RESTID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	21 FIRM COMMERCIAL	0	0	-38,954	0	0	-38,954
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-2,873	0	0	-2,873
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-301	0	0	-301
			0022	0022 - RESTID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,281	0	0	-1,281
			0022	0022 - RESTID&FARM-LGE GEN SE	442300	21 FIRM COMMERCIAL	0	0	-8,407	0	0	-8,407
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM INDUSTRIAL	0	0	-23,959	0	0	-23,959
			0025	0025 - EXTRA LGE GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0030	0030 - PUMPING SERV-SPECIAL	442300	01 RESIDENTIAL	0	0	-2	0	0	-2
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,093	0	0	-1,093
			0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-230	0	0	-230
			0031	0031 - PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-157	0	0	-157
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-18	0	0	-18
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-108	0	0	-108
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-8	0	0	-8
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1	0	0	-1
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-330	0	0	-330
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-8	0	0	-8
			0042	0042 - CO OWNED ST LTS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-17	0	0	-17
			0044	0044 - CST OWNED ST LT SO VA	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-42	0	0	-42
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-183	0	0	-183
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-5	0	0	-5
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	31 FIRM COMMERCIAL	0	0	0	0	0	0
			0047	0047 - AREA LIGHT-COMBUNDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3	0	0	-3
			0047	0047 - AREA LIGHT-COMBUNDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-97	0	0	-97
			0048	0048 - AREA LIGHT-FARM&RESID	442300	01 RESIDENTIAL	0	0	0	0	0	0
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			WA - Total				0	0	-190,919	0	0	-190,919
			ED - Total				0	0	-190,919	0	0	-190,919
201901 - Total							0	0	-190,919	0	0	-190,919
Overall - Total							0	0	-190,919	0	0	-190,919
Page 1 of 4							0	0	-190,919	0	0	-190,919

Run Date: Feb 4, 2019

Conversion Factor 0.953323 UE-170485 7-2018 thru 6-2019  
Amort Expense \$ (182,008)

✓ (B)

For Internal Use Only

