

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

Avista Utilities
Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$1,188,774)	(\$24,922,390)
2018 YE Deferral Balance	(\$9,489,842)	(\$274,608)	(\$9,764,450)
201901	\$0	\$0	\$0
201902	\$0	\$0	\$0
201903			\$0
201904			\$0
201905			\$0
201906			\$0
201907			\$0
201908			\$0
201909			\$0
201910			\$0
201911			\$0
201912			\$0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$33,223,458)	(\$1,463,382)	(\$34,686,840)

	Total	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	\$ 67,884	\$ 67,884	\$ -
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$ -
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ 67,884	\$ 67,884	\$ -

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2019

ERM Deferral Journal

Avista Corporation Journal Entry

Printed 03/05/2019 at 4:32 pm

Journal: 481-WA ERM
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Effective Date: 201902

Last Saved by: Cheryl Kettner
Submitted by: Cheryl Kettner
Approved by:
Last Saved: 03/05/2019 4:31 PM
Approval Requested: 03/05/2019 4:31 PM

Seq	Co.	FERC	ED	WA	DL	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	87,018.00	87,018.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	87,018.00		Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM (2019)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2019)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00		Current Year ERM Interest Accrual (2019)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL		0.00	Current Year ERM Interest Expense (2019)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	34,093.00		Interest Expense on 2018 Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAS YEAR	ED	WA	DL		34,093.00	Interest Expense on 2018 Pending Balance
Totals:						121,111.00	121,111.00	


 Prepared by Cheryl Kettner
 Date: 3/5/2019

Reviewed by _____
 Date _____
 Approved for Entry _____
 Corporate Accounting use Only

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

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

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

Jan-June Interest Rate	0.35161%
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)		
1/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,835,372)	(24,835,372)	0.00	
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,922,390)	(24,835,372)	87,018.00	
3/31/2019			0								
4/30/2019			0								
5/31/2019			0								
6/30/2019			0								
7/31/2019			0								
8/31/2019		0	0								
9/30/2019			0								
10/31/2019			0								
11/30/2019			0								
12/31/2019			0								

Entry:

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

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	(9,696,264)					(9,696,264)	(9,730,357)	0		
1/31/2019	(9,696,264)	0			(34,093)		(9,696,264)	(9,764,450)	(9,730,357)	0.00	
2/28/2019					(34,093)						
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	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	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	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
1	555 Purchased Power	\$25,790,413	\$13,287,337	\$12,471,420	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$10,655,243)	(\$6,954,796)	(\$3,700,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$4,356,175	\$2,866,380	\$1,489,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$17,905,941	\$5,520,134	\$12,385,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,081,603)	(\$1,387,701)	(\$1,693,902)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$3,010,695	\$1,471,955	\$1,538,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$78,635	\$40,867	\$37,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$37,405,013	\$14,844,176	\$22,529,181	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total through January														
AUTHORIZED NET EXPENSE-SYSTEM														
9	555 Purchased Power	\$11,810,646	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10	447 Sale for Resale	(\$5,410,854)	(\$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)	(\$4,488,025)	(\$6,320,023)
11	501 Thermal Fuel	\$2,892,906	\$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	\$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)	(\$1,062,694)	(\$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	\$1,386,858	\$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	\$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)	(\$251,914)
17	Authorized Net Expense	\$18,199,665	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$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	(\$3,355,489)	(\$3,355,489)	\$5,328,292	(\$15,065,628)	(\$10,217,721)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	\$1,745,953	\$738,821	(\$2,484,774)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$25,056,499)	(\$2,616,668)	\$2,843,518	(\$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)	(\$1,719,936)	\$1,869,044	(\$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	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$81,224)	\$302,672	(\$383,896)										
25	Net Power Cost (+) Surcharge (-) Rebate	(\$1,417,264)	(\$1,417,264)	\$1,485,148	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
27	Cumulative Balance	\$1,417,264	\$1,417,264	\$67,884	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Cumulative (Customer)		\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Deferral Amount, Monthly Entry		\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Company Band Gross Margin Impact, Cumulative	(\$1,417,264)	(\$1,417,264)	\$67,884	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

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

Line No.	Deal Number	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
555 PURCHASED POWER													
1	Short-Term Purchases	\$6,042,867	\$2,854,577	\$3,156,734	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$2,555,570	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$119,408	\$63,699	\$95,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$305,896	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,552,932	\$776,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$5,237,168	\$2,751,195	\$2,485,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,101	\$973	\$1,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$287,333	\$137,301	\$160,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$287,874	\$175,035	\$112,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-UPriver	\$647,742	\$278,635	\$427,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,011,896	\$584,639	\$427,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$2,661	\$1,297	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$4,781,607	\$2,434,351	\$2,347,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$3,629,973	\$1,921,037	\$1,708,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$469,562	\$214,294	\$255,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$1,054,077)	(\$336,895)	(\$717,182)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$25,790,413	\$13,287,337	\$12,471,420	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement. Cause No. U-86-99													
555 PURCHASED POWER													
555000		\$34,735,659	\$12,768,901	\$21,966,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	Fin Swaps	(\$10,184,482)	(\$144,322)	(\$10,040,160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	NonMonetary	(\$1,054,077)	(\$336,895)	(\$717,182)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	Bookouts	\$1,738,395	\$757,208	\$881,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	Intercompany Ancillary	\$469,562	\$214,294	\$255,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$8,306)	(\$4,422)	(\$3,884)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point Bonneville Power Admin Deal #673 Enter	\$93,661	\$2,527,80	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$10,655,243)	(\$6,954,796)	(\$3,700,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
18	Short-Term Sales	(\$8,649,499)	(\$6,061,237)	(\$2,588,262)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$424,861	\$120,724	\$304,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	\$24,424	\$12,804	\$11,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$121,951	\$63,475	\$58,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$2,576,980)	(\$1,090,562)	(\$1,486,418)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$10,655,243)	(\$6,954,796)	(\$3,700,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
447000		(\$18,107,778)	(\$4,862,162)	(\$13,245,616)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	Deduct Revenue From Solar Select	\$144,509	\$29,529	\$114,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150		\$15,941,914	\$1,068,874	\$14,873,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447200		(\$3,367,577)	(\$1,052,740)	(\$2,314,837)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$2,219,769)	(\$833,441)	(\$1,386,328)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$469,562)	(\$214,294)	(\$255,268)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	Intercompany Transmission	(\$2,576,980)	(\$1,090,562)	(\$1,486,418)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$10,655,243)	(\$6,954,796)	(\$3,700,447)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Kettle Falls Wood-501110	\$1,387,214	\$776,613	\$610,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$6,088	\$788	\$5,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$2,925,493	\$2,068,317	\$857,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$37,380	\$20,662	\$16,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$4,356,175	\$2,866,390	\$1,489,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
501000		\$1,387,214	\$776,613	\$610,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501010		\$6,088	\$788	\$5,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501020		\$2,925,493	\$2,068,317	\$857,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501030		\$37,380	\$20,662	\$16,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$4,356,175	\$2,866,390	\$1,489,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
29	Kettle Falls	104,959	55,618	49,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Colstrip	178,782	94,382	84,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
H:\Generation\KFGS Hog Fuel\...Y\YYY H													
H:\Generation\Colstrip\Colstrip Fuel ...Y													
501 FUEL-COST PER TON													
31	Kettle Falls	wood	\$13.96	\$12.38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Colstrip	coal	\$21.91	\$10.16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547 FUEL													
33	NE CT Gas/Oil-547213	\$2,155	(\$152)	\$2,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$235,568	\$30,234	\$205,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$79,016	\$6,111	\$72,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs-547610	\$8,199,454	\$2,612,337	\$5,587,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$8,804,276	\$2,820,838	\$5,983,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$595,472	\$50,766	\$534,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

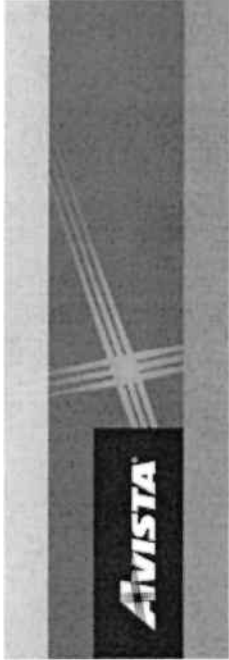
Avista Corp. - Resource Accounting
WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Deal Number	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
39	TOTAL	\$17,905,941	\$12,385,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$37,397,286	\$14,719,055	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
41	456100 ED AN	(\$840,975)	(\$1,206,925)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$63)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456130 ED AN - Ancillary Services Revenue	(\$214,294)	(\$255,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456017 ED AN - Low Voltage	(\$12,216)	(\$6,438)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456700 ED AN - Low Voltage	(\$8,916)	(\$8,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456705 ED AN - Low Voltage	(\$279,946)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	TOTAL 456 Transmission Revenue	(\$3,061,603)	(\$1,387,701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
52	565000 ED AN	\$3,001,623	\$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	\$9,072	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	TOTAL 565 Transmission Expense	\$3,010,695	\$1,471,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
56	557170 ED AN	\$47,418	\$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	\$22,844	\$15,362	\$7,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557018 ED AN	\$8,373	\$4,190	\$4,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	TOTAL 557 ED AN Broker & Related Fees	\$78,635	\$40,867	\$37,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION													
61	Econ Dispatch-557010	(\$2,789,799)	(\$1,474,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Econ Dispatch-557150	(\$1,834,701)	(\$801,820)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557700	\$2,904,685	\$872,753	\$2,031,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557711	(\$872,753)	(\$2,031,932)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Intraco Thermal Gas-557730	\$16,215,190	\$4,906,385	\$11,308,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Fuel Dispatch-In -456010	\$4,221,110	\$2,639,859	\$1,581,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel Dispatch-456015	(\$3,281,599)	(\$2,364,599)	(\$917,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Other Elec Rev - Extracation Plant Cr -456018	(\$78,503)	(\$41,138)	(\$37,365)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Intraco Thermal Gas-456730	(\$14,198,396)	(\$2,026,094)	(\$12,172,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$1,092,043	\$746,325	\$345,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$1,092,043)	(\$746,325)	(\$345,718)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Resource Optimization Subtotal	(\$1,746,699)	\$738,360	(\$2,485,059)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160 ED AN	\$703	\$436	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Subtotal	\$703	\$436	\$267	\$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	\$42	\$25	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Subtotal	\$42	\$25	\$17	\$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	(\$1,745,953)	\$738,821	(\$2,484,774)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Adjusted Actual Net Expense	\$35,659,060	\$15,582,997	\$16,081	\$15,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	516,536	-	-	-	-	-	-	-	-	-	-	1,063,891
Deduct Prior Month Unbilled	(312,515)	(304,564)	-	-	-	-	-	-	-	-	-	-	(617,079)
Add Current Month Unbilled	304,564	295,589	-	-	-	-	-	-	-	-	-	-	600,153
Total Retail Sales	539,404	507,561	-	-	-	-	-	-	-	-	-	-	1,046,965
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	556,117
Difference from Test Year	(16,713)	21,198											4,485
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,224



Revenue By Revenue Class

Electric

Data Source: Financial Reporting

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201902	ED	01	01 RESIDENTIAL	222,425	258,793,332	25,312,501	225,671	538,112,197	52,575,669
		21	21 FIRM COMMERCIAL	24,537	179,810,241	18,658,940	24,888	367,600,926	36,108,829
		31	31 FIRM- INDUSTRIAL	338	75,618,093	4,965,563	341	153,316,039	10,025,337
		39	39 FIRM-PUMPING-IRRIGATION ONLY	538	332,121	41,195	550	785,303	92,698
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	434	876,459	415,220	430	1,820,090	816,375
		80	80 INTERDEPARTMENT REVENUE	89	1,106,079	112,828	91	2,256,310	229,117
		83	83 MISC-SERVICE REVENUE SNP	0	0	8,835	0	0	24,296
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	50,417
		ED - Summary		248,361	516,536,325	49,540,291	251,970	1,063,890,865	101,922,738
201902 - Summary				248,361	516,536,325	49,540,291	251,970	1,063,890,865	101,922,738
Overall - Summary				248,361	516,536,325	49,540,291	251,970	1,063,890,865	101,922,738

Run Date: Mar-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	012	1,577,951	\$177,696			
	01 RESIDENTIAL	3800	01	001	63,477,640	\$5,647,259			
	01 RESIDENTIAL	3800	01	022	360,729	\$24,819			
	01 RESIDENTIAL	3800	01	032	104,447	\$12,332			
01 - Summary					65,520,766	\$5,862,106			
21	21 FIRM COMMERCIAL	3800	21	021	24,214,401	\$1,633,686			
	21 FIRM COMMERCIAL	3800	21	031	1,025,733	\$91,936			
	21 FIRM COMMERCIAL	3800	21	025	4,996,243	\$290,160			
	21 FIRM COMMERCIAL	3800	21	011	16,457,243	\$1,513,145			
21 - Summary					46,693,620	\$3,528,928			
31	31 FIRM- INDUSTRIAL	3800	31	021	2,563,437	\$162,741			
	31 FIRM- INDUSTRIAL	3800	31	031	525,704	\$46,418			
	31 FIRM- INDUSTRIAL	3800	31	025	21,014,997	\$1,241,195			
	31 FIRM- INDUSTRIAL	3800	31	011	248,737	\$22,122			
	21 FIRM COMMERCIAL	3800	31	025P	30,662,209	\$1,654,406			
31 - Summary					55,015,064	\$3,126,882			
ID - Summary					167,229,471	\$12,517,916			
Jurisdiction: WA									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	2800	01	022	1,627,128	\$133,744			
	01 RESIDENTIAL	2800	01	001	123,665,373	\$11,315,139			
	01 RESIDENTIAL	2800	01	002	270,017	\$15,939			
	01 RESIDENTIAL	2800	01	012	3,288,593	\$467,667			
	01 RESIDENTIAL	2800	01	032	139,725	\$22,583			
01 - Summary					128,990,836	\$11,955,072			
21	21 FIRM COMMERCIAL	2800	21	031	1,434,495	\$132,424			
	21 FIRM COMMERCIAL	2800	21	011	25,133,136	\$2,970,706			
	21 FIRM COMMERCIAL	2800	21	025	23,490,864	\$1,646,459			
	21 FIRM COMMERCIAL	2800	21	021	50,541,882	\$4,243,333			
21 - Summary					100,600,377	\$8,992,921			
31	31 FIRM- INDUSTRIAL	2800	31	021	3,928,057	\$315,555			
	31 FIRM- INDUSTRIAL	2800	31	031	317,200	\$29,120			
	31 FIRM- INDUSTRIAL	2800	31	025	61,443,204	\$3,854,099			
	31 FIRM- INDUSTRIAL	2800	31	011	309,204	\$35,101			
31 - Summary					65,997,665	\$4,233,875			
WA - Summary					295,588,877	\$25,181,868			
Overall - Summary					462,818,348	\$37,699,784			

2/26/2019 H17	0	67.43	0
2/26/2019 H18	3	72.4	217.2
2/26/2019 H19	0	80.4	0
2/26/2019 H20	0	76.57	0
2/26/2019 H21	0	71	0
2/26/2019 H22	0	69.08	0
2/26/2019 H23	0	66.3	0
2/26/2019 H24	0	49.58	0
2/27/2019 H01	0	45	0
2/27/2019 H02	0	46.58	0
2/27/2019 H03	0	46.12	0
2/27/2019 H04	0	45	0
2/27/2019 H05	0	63.42	0
2/27/2019 H06	0	81.3	0
2/27/2019 H07	0	74.57	0
2/27/2019 H08	0	73.56	0
2/27/2019 H09	2	71.23	142.46
2/27/2019 H10	0	66.6	0
2/27/2019 H11	7	64.51	451.57
2/27/2019 H12	9	64.09	576.81
2/27/2019 H13	13	63.55	826.15
2/27/2019 H14	8	65.76	526.08
2/27/2019 H15	10	64.06	640.6
2/27/2019 H16	7	64.89	454.23
2/27/2019 H17	0	79.52	0
2/27/2019 H18	4	79.66	318.64
2/27/2019 H19	0	100.82	0
2/27/2019 H20	0	91.43	0
2/27/2019 H21	0	66.07	0
2/27/2019 H22	0	55.89	0
2/27/2019 H23	0	54.37	0
2/27/2019 H24	0	43.19	0
2/28/2019 H01	0	45.64	0
2/28/2019 H02	0	45.46	0
2/28/2019 H03	0	45.42	0
2/28/2019 H04	0	45.43	0
2/28/2019 H05	0	50.26	0
2/28/2019 H06	0	82.9	0
2/28/2019 H07	0	77.73	0
2/28/2019 H08	0	86.29	0
2/28/2019 H09	1	86.73	86.73
2/28/2019 H10	9	78.9	710.1
2/28/2019 H11	18	91.14	1640.52
2/28/2019 H12	18	102.24	1840.32
2/28/2019 H13	18	99.54	1791.72
2/28/2019 H14	19	90.01	1710.19
2/28/2019 H15	19	86.66	1646.54
2/28/2019 H16	10	84.11	841.1
2/28/2019 H17	0	92.9	0
2/28/2019 H18	0	107.95	0
2/28/2019 H19	0	138.43	0
2/28/2019 H20	0	119.75	0
2/28/2019 H21	0	114.3	0
2/28/2019 H22	0	90.49	0
2/28/2019 H23	0	90.21	0
2/28/2019 H24	0	93.9	0
		\$	114,980.07

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2019

REC Deferral Journal

Avista Corporation Journal Entry

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


Effective Date: 201902
Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:


Last Saved: 03/04/2019 1:49 PM
Approval Requested: 03/04/2019 1:49 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		7,573.67	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	7,573.67		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		68,407.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	68,407.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,487.62		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		3,487.62	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	171,867.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		171,867.00	WA Rec Deferral Amort
Totals:						251,335.29	251,335.29	

Explanation:

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


 Prepared by Keri Meister
 Date 3-4-19


 Reviewed by
 Date 3/4/19

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	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%	(2,806.59)	-	(676,608.00)	(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)	-	(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)	0.00	Semi-Annual Compounding
201902	(1,284,860.88)	-	(69,407.00)	-	0.57417%	(7,573.67)	-	(1,353,267.88)	(1,367,950.04)	(1,291,969.37)	75,980.67	
201903	(1,353,267.88)	-	-	-	0.57417%	-	-	(1,353,267.88)	(1,367,950.04)	(1,367,950.04)	0.00	
201904	(1,353,267.88)	-	-	-	0.57417%	-	-	(1,353,267.88)	(1,367,950.04)	(1,367,950.04)	0.00	
201905	(1,353,267.88)	-	-	-	0.57417%	-	-	(1,353,267.88)	(1,367,950.04)	(1,367,950.04)	0.00	
201906	(1,353,267.88)	-	-	-	0.57417%	-	-	(1,353,267.88)	(1,367,950.04)	(1,367,950.04)	0.00	
201907	(1,367,950.04)	-	-	-	0.57417%	-	-	(1,367,950.04)	(1,367,950.04)	(1,367,950.04)	0.00	Semi-Annual Compounding
201908	(1,367,950.04)	-	-	-	0.57417%	-	-	(1,367,950.04)	(1,367,950.04)	(1,367,950.04)	0.00	Transfer 186324 Def balance to 186322 for Amortization.
201909	(1,367,950.04)	-	-	-	0.57417%	-	-	(1,367,950.04)	(1,367,950.04)	(1,367,950.04)	0.00	
201910	(1,367,950.04)	-	-	-	0.57417%	-	-	(1,367,950.04)	(1,367,950.04)	(1,367,950.04)	0.00	
201911	(1,367,950.04)	-	-	-	0.57417%	-	-	(1,367,950.04)	(1,367,950.04)	(1,367,950.04)	0.00	
201912	(1,367,950.04)	-	-	-	0.57417%	-	-	(1,367,950.04)	(1,367,950.04)	(1,367,950.04)	0.00	
current month entry			(68,407.00)				(7,573.67)					

201902 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		7,573.67
431016 ED WA	7,573.67	
186324 ED WA		68,407.00
557322 ED WA	68,407.00	

75,980.67 TTL

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

mw

	Source	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
REC Revenue and Expense														
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	-	-	-	-	-	-	-	-	-	-	\$ (251,274)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	-	-	-	-	-	-	-	-	-	-	\$ 4,757
Total		\$ (142,444)	\$ (104,073)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (246,517)
Washington State Share														
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	-	-	-	-	-	-	-	-	-	-	\$ (165,162)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	-	-	-	-	-	-	-	-	-	-	\$ 3,127
Total Surcharge (+) or Rebate (-)		\$ (93,629)	\$ (68,407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (162,036)

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

A

DJ475 - Washington REC Deferral (Current Amortization)

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

Account	186322 ED WA										186322 RECON		
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	1,342,851.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00		
201803	1,599,398.68		255,547.00		0.52917%	7,782.11		1,599,398.68	1,617,444.98	1,617,444.98	0.00		
201804	1,848,954.68		209,873.00		0.52917%	10,339.41		1,848,954.68	1,877,122.16	1,877,122.16	0.00		
201805	2,059,827.68		233,026.00		0.52917%	11,511.25		2,059,827.68	2,097,334.57	2,097,334.57	0.00		
201806	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(438,561.96)	(438,561.96)	(438,561.96)	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	
201807	(438,561.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)	(268,818.21)	(268,818.21)	0.00		
201808	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)	(118,424.54)	(118,424.54)	0.00		
201809	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04	18,398.51	18,398.51	0.00		
201810	24,830.04		147,172.00		0.57417%	565.08		172,002.04	166,135.59	166,135.59	0.00		
201811	172,002.04		182,008.00		0.57417%	1,480.97		343,864.04	339,478.56	339,478.56	0.00		
201812	339,478.56		171,867.00		0.57417%	2,471.70		521,486.56	523,958.26	523,958.26	0.00	Semi-Annual Compounding	
201901	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56	699,312.88	699,312.88	(175,354.62)		
201902	693,353.56					-		693,353.56	699,312.88				
201903	693,353.56					-		693,353.56	699,312.88				
201904	693,353.56					-		693,353.56	699,312.88				
201905	693,353.56					-		693,353.56	699,312.88				
201906	693,353.56					-		693,353.56	699,312.88				
201907	699,312.88					-		699,312.88	699,312.88			-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186324 Def balance to 186322 for amortization	
201908	699,312.88					-		699,312.88	699,312.88				
201909	699,312.88					-		699,312.88	699,312.88				
201910	699,312.88					-		699,312.88	699,312.88				
201911	699,312.88					-		699,312.88	699,312.88				
201912	699,312.88					-		699,312.88	699,312.88				
current month entry			171,867.00			3,487.62							

201902 UPDATE DATE TO CALC JET ENTRY	
JET ENTRY:	DR CR
186322 ED WA	3,487.62
419600 ED WA	3,487.62
186322 ED WA	171,867.00
557324 ED WA	171,867.00

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

175,354.62 TTL

Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

Billing Determinant: RIDER 98

Revenue Class: ALL

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
201902	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-84,298	0	0	-175,169
			0002	0001 - RESIDENTIAL DISCOUNT	440000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-6
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-184	0	0	-382
			0011	0011 - GENERAL SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-18,138	0	0	-36,931
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-223	0	0	-450
			0012	0012 - RESID&FARM GEN SERV	440000	01 RESIDENTIAL	0	0	-87	0	0	-176
			0012	0012 - RESID&FARM GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-2,373	0	0	-4,834
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM INDUSTRIAL	0	0	-36,476	0	0	-75,430
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-2,835	0	0	-5,708
			0022	0022 - RESID&FARM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-287	0	0	-588
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-1,174	0	0	-2,455
			0030	0030 - PUMPING SERV-SPECIAL	442300	31 FIRM INDUSTRIAL	0	0	-8,700	0	0	-17,107
			0030	0030 - PUMPING SERV-SPECIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-23,267	0	0	-47,226
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-4
			0031	0031 - PUMPING SERVICE	442300	31 FIRM INDUSTRIAL	0	0	-1,064	0	0	-2,157
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-235	0	0	-465
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-113	0	0	-271
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-19	0	0	-37
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-104	0	0	-211
			0042	0042 - CO OWNED ST LITS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-7	0	0	-15
			0044	0044 - CST OWNED ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-3	0	0	-3
			0045	0045 - CLST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-338	0	0	-668
			0046	0046 - CLST OWNED ST LT 5 V	444000	51 LIGHTING-PUBLIC STREET AND HWAY	0	0	-17	0	0	-15
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-42	0	0	-34
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM INDUSTRIAL	0	0	-180	0	0	-83
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-10
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-95	0	0	-7
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-192
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			WA - Total						-180,282			-371,202
			ED - Total						-180,282			-371,202
			Overall - Total						-180,282			-371,202

Run Date: Mar 4, 2019

For Internal Use Only

Conversion Factor
Amort Expense \$

0.955323
(171.857)

UE-170485 7-2018 thru 6-2019

