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## AVISTA CORPORATION

STATE OF WASHINGTON DOCKET NO. UE-011595 POWER COST DEFERRAL REPORT

MONTH OF MAY 2019

### Avista Utilities ERM Balances and Activity (excluding interest)

					Wa Alloc %	65.73%				
Year/Month	Actual Power Cost	Auth. Power Costs	Actual - Auth. Power Costs c = a - b	Resource Optimization	Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	Net Power Cost (+) Surcharge (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)
Previous Year's Deferral Balance AVU-180261										(\$23,733,616)
2018 YE Deferral Balance										(\$9,489,842)
201901	\$14,844,176	\$18,199,665	(\$3,355,489)	\$738,821	(\$2,616,668)	(\$1,719,936)	\$302,672	(\$1,417,264)	(\$1,417,264)	\$0
201902	\$22,529,181	\$17,200,889	\$5,328,292	(\$2,484,774)				\$1,485,148	\$1,485,148	\$0
201902	\$17,147,238	\$15,081,709	\$2,065,529	\$2,619,748		\$3,079,633	(\$614,997)	\$2,464,636	\$2,464,636	\$0 \$0
201904	\$5,286,250		(\$4,947,046)	(\$439,038)		(\$3,540,273)	\$412,799	(\$3,127,474)	(\$3,127,474)	\$0
201905	\$3,293,308	\$6,111,472	(\$2,818,164)	(\$1,100,871)		(\$2,575,982)	\$112,155	(\$2,463,827)	(\$2,463,827)	\$0
201906			\$0		\$0	\$0		\$0	\$0	\$0
201907			\$0		\$0	\$0		\$0	\$0	\$0
201908			\$0		\$0	\$0		\$0	\$0	\$0
201909			\$0		\$0	\$0		\$0	\$0	\$0
201910			\$0		\$0	\$0		\$0	\$0	\$0
201911			\$0		\$0	\$0		\$0	\$0	\$0
201912			\$0		\$0	\$0		\$0	\$0	\$0
YTD Totals	\$63,100,153	\$66,827,031	(\$3,726,878)	(\$666,114)	(\$4,392,992)	(\$2,887,514)	(\$171,267)	(\$3,058,781)	(\$3,058,781)	\$0
Total Deferral (Excluding Interest)										(\$33,223,458)

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### 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	\$0
201902	\$0	\$0 \$0	\$0
201903	\$0	\$0 \$0	\$0
201905	\$0	\$0	\$0
201906	+ v	Ŧ *	\$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)

	<u>Total</u>	Absorbed (Avista)	Deferred (Customer
First \$4M at 100%	\$ (3,058,781)	\$ (3,058,781)	\$-
\$4M to \$10M at 25% (rebate)	\$ -	\$ -	\$-
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$-
Over \$10M at 10%	\$ -	\$ -	\$-
	\$ (3,058,781)	\$ (3,058,781)	\$ -

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# Attachment A

Avista Corporation

Monthly Power Cost Deferral Report

Month of May 2019

ERM Deferral Journal

## **Avista Corporation Journal Entry**

Journal:	481-WA ERM	
Team:	Resource Accounting	

Type:

Category: DJ

Currency: USD

С

Seq	<u>Co.</u>	<u>FERC</u>	Ser.	Jur.	S.I.
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL
		RECOVERY			
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL
30	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL
		CURRENT YEAR			
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL
50	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL
		CURRENT YEAR			
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		WA	DL
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAS		WA	DL
		YEAR	1776 FE	1000	

Explanation:

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

Effective	Date:	201	905

Last Saved: 06/06/2019 9:21 AM Approval Requested: 06/06/2019 9:21 AM

<u>Debit</u>	<u>Credit</u> 87,018.00	Comment Interest Accrual for Amortization Balance
87,018.00 0.00		Interest Expense on Amortization Balance Current Year ERM (2019)
0.00	0.00	Current Year ERM Deferral Expense (2019) Current Year ERM Interest Accrual (2019)
34,093.00		Current Year ERM Interest Expense (2019) Interest Expense on 2018 Pending Balance Interest Expense on 2018 Pending Balance

121,111.00 121,111.00 Prepared by Cheryl Kettner V Reviewed by

Date Date

Approved for Entry Corporate Accounting use Only

Date

Last Saved by: Cheryl Kettner

Submitted by: Cheryl Kettner

**Totals:** 

Approved by:

### Avista Corp. DJ480 and DJ481 Manager Review

### Power Deferral Calculation Workbook for ID PCA & WA ERM May-19

Prepare	r Checklist
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Cognos – Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for May 2019.
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Total deferral amounts calculated from workbook agree to journal entry line items for May 2019.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Updated workbooks for 2019 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for January 2019.

Reviewer C	hecklist
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that May data was used in all spreadsheets and reports. JW
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. JW
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Agreed totals to resepective reports and journal entry. JW
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Data checks equal \$0. JW
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that May data was used and spreadsheet appeared rolled forward. JW
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	Spot checked formulas in the spreadsheet and noted no issues. JW
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	Noted \$3.1M positive in the deadband better than the forecast. Will investigate further in variance analysis. JW
Review all comments left by preparer. Insure all comments/questions resolved on a timely basis.	W

W 6/6/19

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	THE OWNER AND A DESCRIPTION OF A DESCRIPTION OF A DESCRIPTION OF A DESCRIP
	nesponse	Follow-Up

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

100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100	340 = 922 V)	Balance				Interest	End Balance	Balance with			
the second se	Beg. Balance	Transfer	Amortization	Adjustments	Interest	Adjustments	before interest	Constraint and the manual of the second se	GLW Balance	Check	Adjustment Notes
12/31/2018									(24,748,354)	MIIIIIIIIII	mmmmmm
1/31/2019			0		(87,018)		(24,748,354)	(24,835,372)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)				
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)			112.0	
4/30/2019			0		(87,018)		(24,748,354)	A subscription of the second			
5/31/2019	(24,748,354)		0		(87,018)		(24,748,354)				
6/30/2019			0					(========	(20,000,120)	07,010.00	
7/31/2019		0	0								
8/31/2019			0								
9/30/2019			0	1.0							
10/31/2019			0								
11/30/2019			0								
12/31/2019			0								

			-
Debit	Credit		
	0	Regulatory Asset ERM Approved For Recovery	
	87.018		
	1		
	Debit	0 87,018	0 Regulatory Asset ERM Approved For Recovery 0 WA ERM Amortization 87,018 Interest Expense Energy Deferrals

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# 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				Interest	End Balance	Balance with			
12/31/2018		Transfer	Other Activity	Adjustments	Interest	Adjustments	before interest		GLW Balance	Check	Adjustment Note:
1/31/2019	11111111111111	(0.606.264)	<u>x 111111111111111111111111111111111111</u>						1.000		
2/28/2019		(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	
3/31/2019		0			(34,093)		(9,696,264)	(9,764,450)			
4/30/2019	(9,696,264)				(34,093)		(9,696,264)		(9,798,543)	0.00	
5/31/2019	(9,696,264)				(34,093)		(9,696,264)	1-1-0-1000/	(9,832,636)	0.00	
6/30/2019	(*)****				(34,093)		(9,696,264)	(9,866,729)	(9,832,636)	34,093.00	
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		7	2	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

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### Avista Corp. - Resource Accounting WASHINGTON POWER COST DEFERRALS

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	\$60,815,808	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$38,622,870)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$10,389,072	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$30,807,891	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$8,205,860)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$7,589,241	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$326,871	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$63,100,153	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$3,293,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total through												
AUTHORIZED NET EXPENSE-SYSTEM	May	Jan/19	Feb/19	Mar/19	Apr/19	May/19	Jun/19	Jul/19	Aug/19	Sep/19	Oct/19	Nov/19	Dec/19
9 555 Purchased Power	\$49,926,818	\$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	(\$23,671,671)	(\$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	\$12,375,554	\$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	\$27,817,751	\$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	(\$5,813,083)	(\$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	\$7,279,982	\$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	\$171,250	\$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	(\$1,259,570)	(\$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	\$66,827,031	\$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	(\$3,726,878)	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)	(\$2,818,164)							
19 Resource Optimization - Subtotal	(\$666,114)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)							
20 Adjusted Net Expense	(\$4,392,992)	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	(\$3,919,035)	\$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	(\$2,887,514)	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	(\$2,575,982)	\$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
WA Retail Revenue Adjustment 24 (+) Surcharge (-) Rebate	(\$171,267)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155							
Net Power Cost (+) Surcharge (-) 25 Rebate	(\$3,058,781)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)							
27 Cumulative Balance		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)							
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	\$0							
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$0	\$0							
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0							
Company Band Gross Margin Impact, Cumulative		(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)							

Line

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

WA ERM May 2019

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Line																
N.	-	Deal Number	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	Mav-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
No.	555 PURCHASED POWER	Dear Number	TUTAL	Jan-19	Feb-19	War-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	NOV-19	Dec-19	Iotai
1	Short-Term Purchases		\$16,985,111	\$2,854,577	\$3,156,734	\$7,001,996	\$1,757,522	\$2,214,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,985,111
2		100096	\$6,388,925	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,388,925
3	Douglas County PUD (Wells Settlement) Douglas County PUD (Wells)	107240 100131	\$284,630 \$764,740	\$63,699 \$152,948	\$55,709 \$152,948	\$57,590 \$152,948	\$39,998 \$152,948	\$67,634 \$152,948	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$284,630 \$764,740
5	, , , ,		\$4,002,366	\$776,466	\$776,466	\$776,466	\$152,948	\$776,466	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$4,002,366
6		BPA 573	\$7,910,918	\$2,751,195	\$2,485,973	\$1.358.266	\$1,315,484	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$7.910.918
7		100137	\$5,142	\$973	\$1,128	\$1,326	\$1,015	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,142
8		Arch Ford (Jim Ford) 100133, Glen/Rose	\$726,639	\$137,301	\$160,032	\$130,122	\$164,292	\$134,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$726,639
9	Cumbon Edmoor	185895	\$651,372	\$175,035	\$112,639	\$116,166	\$88,987	\$158,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$651,372
	City of Spokane-Upriver City of Spokane - Waste-to-Energy	186298 223063	\$1,432,928 \$2,168,013	\$278,635 \$584,639	\$269,107 \$427,257	\$250,887 \$466,708	\$301,774 \$424,403	\$332,525 \$265,006	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1,432,928 \$2,168,013
	Clearwater Power Company	102475	\$6,299	\$384,039	\$1,364	\$400,708 \$1,397	\$424,403	\$955	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$6,299
	Rathdrum Power, LLC (Lancaster PPA)	100074, 100075, 100076	\$11,660,386	\$2,434,351	\$2,347,256	\$2,433,715	\$2,283,549	\$2,161,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,660,386
	Palouse Wind	181462	\$8,560,313	\$1,921,037	\$1,708,936	\$1,266,884	\$2,031,088	\$1,632,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,560,313
	WPM Ancillary Services		\$1,084,490	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,084,490
	Non-Mon. Accruals Total 555 Purchased Power		(\$1,816,464) \$60.815.808	(\$336,895) \$13,287,337	(\$717,182) \$12,471,420	(\$527,151)	(\$257,975) \$10.654.380	\$22,739 \$9.382.490	\$0 \$0	\$0 <b>\$0</b>	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$1,816,464) \$62,632,272
	Total 555 Purchased Power		\$00,615,606	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	<b>\$</b> U	\$U	\$U	ŞU	ŞU	\$U	\$U	\$02,032,272
		ase expense has been adjusted to reflect the mid-point	t price, per Settl	ement Agreemer	nt, Cause No. U-	86-99										
	555 PURCHASED POWER	555000	\$72,434,076	£40 700 004	\$21,966,758	\$40 AFF 040	\$10,031,182	\$8,212,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,434,076
		555030	\$72,434,076 \$0	\$12,768,901 \$0	\$21,966,758 \$0	\$19,455,012	\$10,031,182 \$0	\$8,212,223 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$72,434,076
		555100 Fin Swaps	(\$15,044,694)		(\$10,040,160)	(\$6,252,272)	\$580,826	\$811,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,044,694)
		555312 Lancaster	\$0	\$0	\$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	\$0	\$0
		555380 Clearwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
		555550 NonMonetary 555700 Bookouts	(\$1,816,464) \$4,099,315	(\$336,895) \$757,208	(\$717,182) \$981,187	(\$527,151) \$2,081,290	(\$257,975) \$117,370	\$22,739 \$162,260	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$1,816,464) \$4,099,315
		555710 Intercompany Ancillary	\$1,084,490	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1,084,490
		Solar Select Adjustment	(\$34,577)	(\$4,422)	(\$3,884)	(\$7,855)	(\$8,320)	(\$10,096)		+-	+-		+-		÷-	÷.,,
	WNP	3 Mid Point Bonneville Power Admin Deal #573 Ente	\$93,661	32,572.80	29,432.70	16,081.20	15,574.68		-	-	-			-	-	\$93,661
			\$60,815,808	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,850,384
18	447 SALES FOR RESALE Short-Term Sales		(\$30,107,107)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	(\$9,008,080)	(\$7,461,700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,107,107)
	Nichols Pumping Index Sale	from Nichols billing worksheet - POWER.	(\$30,107,107) (\$905,341)	(\$120,724)	(\$304,137)	(\$375,125)	(\$60,162)	(\$7,461,700)	\$0 \$0	\$0 \$0	\$0 \$0					(\$905,341)
	Sovereign Power/Kaiser Load Following												SO	<u>62</u>	<u>\$0</u>	
		223178-180 Capacity only - RF (Regulati							\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Pend Oreille DES	223178-180 Capacity only - RF (Regulati 223173-177 Capacity and Reservesexclu	(\$61,593) (\$285,014)	(\$12,804) (\$63,475)	(\$11,620) (\$58,476)	(\$12,663) (\$58,414)	(\$12,424) (\$50,505)	(\$12,082) (\$54,144)				\$0 \$0			\$0 \$0	(\$905,341) (\$61,593) (\$285,014)
	Merchant Ancillary Services		(\$61,593) (\$285,014) (\$7,263,815)	(\$12,804) (\$63,475) (\$1,090,562)	(\$11,620) (\$58,476) (\$1,486,418)	(\$12,663) (\$58,414) (\$1,399,685)	(\$12,424) (\$50,505) (\$1,642,181)	(\$12,082) (\$54,144) (\$1,644,969)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	(\$61,593)
-			(\$61,593) (\$285,014)	(\$12,804) (\$63,475)	(\$11,620) (\$58,476)	(\$12,663) (\$58,414) (\$1,399,685)	(\$12,424) (\$50,505)	(\$12,082) (\$54,144) (\$1,644,969)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$61,593) (\$285,014)
	Merchant Ancillary Services		(\$61,593) (\$285,014) (\$7,263,815)	(\$12,804) (\$63,475) (\$1,090,562)	(\$11,620) (\$58,476) (\$1,486,418)	(\$12,663) (\$58,414) (\$1,399,685)	(\$12,424) (\$50,505) (\$1,642,181)	(\$12,082) (\$54,144) (\$1,644,969)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815)
	Merchant Ancillary Services Total 447 Sales for Resale		(\$61,593) (\$285,014) (\$7,263,815)	(\$12,804) (\$63,475) (\$1,090,562)	(\$11,620) (\$58,476) (\$1,486,418)	(\$12,663) (\$58,414) (\$1,399,685)	(\$12,424) (\$50,505) (\$1,642,181)	(\$12,082) (\$54,144) (\$1,644,969)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815)
	Merchant Ancillary Services		(\$61,593) (\$285,014) (\$7,263,815)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796)	(\$11,620) (\$58,476) (\$1,486,418)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187)	(\$12,424) (\$50,505) (\$1,642,181)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815)
	Merchant Ancillary Services Total 447 Sales for Resale	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427	(\$12,082) (\$54,144) (\$1,644,969) <b>(\$9,218,088)</b> (\$2,622,751) \$74,697	\$0 \$0 \$0 <b>\$0</b> \$0	\$0 \$0 \$0 <b>\$0</b> \$0	\$0 \$0 <b>\$0</b> <b>\$0</b> \$0	\$0 \$0 \$0 <b>\$0</b> \$0	\$0 \$0 \$0 <b>\$0</b> \$0	\$0 \$0 \$0 <b>\$0</b> \$0	\$0 \$0 \$0 \$0 \$0	(\$61,593) (\$265,014) (\$7,263,815) (\$38,622,870) (\$39,706,671)
	Merchant Ancillary Services Total 447 Sales for Resale	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select 447100	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 \$24,717,721	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110)	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 <b>\$0</b> <b>\$0</b> \$0 \$0	\$0 \$0 \$0 <b>\$0</b> \$0 \$0	\$0 \$0 \$0 <b>\$0</b> \$0 \$0	\$0 \$0 \$0 <b>\$0</b> \$0 \$0	\$0 \$0 \$0 <b>\$0</b> \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721
-	Merchant Ancillary Services Total 447 Sales for Resale	447000 Deduct Revenue From Solar Select 447100 447100 447150	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 \$24,717,721 (\$10,314,942)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740)	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942)
-	Merchant Ancillary Services Total 447 Sales for Resale	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select 447150 447150 447700	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 \$24,717,721 (\$10,314,942) (\$5,395,084)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740) (\$833,441)	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$23,793)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084)
-	Merchant Ancillary Services Total 447 Sales for Resale	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select 447100 447150 4477700	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 \$24,717,721 (\$10,314,942)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740)	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942)
-	Merchant Ancillary Services Total 447 Sales for Resale	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select 447150 447150 447700	(\$61,593) (\$225,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740) (\$833,441) (\$214,294)	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$25,076) (\$1,399,685)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$138,032) (\$1,844,369)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084,490)
-	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select 447100 447150 4477700	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 (\$10,314,942) (\$1,084,490) (\$1,084,490) (\$7,263,815)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740) (\$833,441) (\$214,294) (\$1,090,562)	(\$11,620) (\$58,476) (\$1,486,418) (\$1,3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$2,55,268) (\$1,466,418)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$25,076) (\$1,399,685)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,777,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$1,175,722) (\$1,642,181)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$138,032) (\$1,844,369)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815)
23	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE 501 FUEL-DOLLARS	223173-177 Capacity and Reservesexclu 447000 Deduct Revenue From Solar Select 447100 447150 4477700	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$34,24,411 \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$38,622,870)	(\$12.804) (\$63.475) (\$1.090.562) (\$6,954,796) (\$4,862,162) \$29,529 \$1.068,874 (\$1.052,740) (\$833,441) (\$214.294) (\$1.090.562) (\$6,954,796)	(\$11,620) (\$14,66,418) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$1,346,328) (\$1,265,268) (\$1,466,418) (\$1,3700,447)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,480,022) (\$2,55,076) (\$1,399,685) (\$7,976,187)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,816,360) (\$1,109,013) (\$137,500) (\$1,75,722) (\$1,642,181) (\$10,773,352)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$1,844,130) (\$1,644,969) (\$1,644,969) (\$9,218,088)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 <b>\$0</b>	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61.593) (\$285.014) (\$7,263.815) (\$38,622,870) (\$39,706.671) \$24,717,721 (\$10,314,942) (\$5,395.084) (\$1,084,490) (\$7,263.815) (\$39,047,281)
23	Merchant Ancillary Services Total 447 Sales for Resale 447 SALES FOR RESALE	447000 Deduct Revenue From Solar Select 447100 447150 447710	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$424,411 (\$10,314,942) (\$1,084,490) (\$1,084,490) (\$7,263,815)	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740) (\$833,441) (\$214,294) (\$1,090,562)	(\$11,620) (\$58,476) (\$1,486,418) (\$1,3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$2,55,268) (\$1,466,418)	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$25,076) (\$1,399,685)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,777,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$1,75,722) (\$1,642,181)	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$138,032) (\$1,844,369)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815)
<b>23</b> 24 25 26	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         501 FUEL-DOLLARS         Kettle Falls Wood-501110         Kettle Falls Wood-501120         Colstrip Coal-501140	447000 Deduct Revenue From Solar Select 447100 447150 447710	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,044,940) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) \$1,997,848 (\$2,658) \$8,323,408	(\$12.804) (\$63.475) (\$1.090.562) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$63.341) (\$214.294) (\$1.090.562) (\$6,954,796) \$776.613 \$788 \$2,068.317	(\$11,620) (\$16,6418) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268) (\$1,486,418) (\$3,700,447) \$610,601 \$5,300 \$857,176	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$14,578 \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$255,076, (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$2,215,754	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$2,22,216) \$20 \$2,009,290	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$23,793) (\$184,130) (\$1,644,969) (\$1,644,969) (\$9,218,088) (\$5,519) \$1,172,871	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408
<b>23</b> 24 25 26	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         501 FUEL-DOLLARS         Kettile Fails Wood-501110         Kettile Fails Gas-501120	447000 Deduct Revenue From Solar Select 447100 447150 447710	(\$61.593) (\$265.014) (\$7,263.815) (\$38,622,870) (\$39,706,671) \$424,411 \$24,717,721 (\$10.314,947,717,721 (\$10.314,947,717,721) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$38,622,870) \$1,997,848 (\$2,658)	(\$12.804) (\$63.475) (\$1.090.562) (\$6.954,796) (\$4.862,162) \$29,529 \$1,068,874 (\$1.052,740) (\$833.441) (\$214.294) (\$1.090.562) (\$6.954,796) \$7776.613 \$778	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$2,252,268) (\$1,486,418) (\$1,486,418) (\$3,700,447) \$610,601 \$5,300	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$2,800,022) (\$2,250,076) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247)	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$1,37,500) (\$1,109,013) (\$1,642,181)\\(\$1,642,181)\\(\$1	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$1,380,032) (\$1,380,032) (\$1,644,969) (\$5,619) \$0 (\$5,519)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61.593) (\$285.014) (\$7,263.815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658)
23 24 25 26 27	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         501 FUEL-DOLLARS         Kettle Falls Wood-501110         Kettle Falls Wood-501120         Colstrip Coal-501140	447000 Deduct Revenue From Solar Select 447100 447150 447710	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,044,940) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) \$1,997,848 (\$2,658) \$8,323,408	(\$12.804) (\$63.475) (\$1.090.562) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$63.341) (\$214.294) (\$1.090.562) (\$6,954,796) \$776.613 \$788 \$2,068.317	(\$11,620) (\$16,6418) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268) (\$1,486,418) (\$3,700,447) \$610,601 \$5,300 \$857,176	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$14,578 \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$255,076) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$2,215,754	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$2,22,216) \$20 \$2,009,290	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$23,793) (\$184,130) (\$1,644,969) (\$1,644,969) (\$9,218,088) (\$5,519) \$1,172,871	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408
23 24 25 26 27	Merchant Ancillary Services Total 447 Sales for Resale  447 SALES FOR RESALE  501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Wood-501110 Colstrip Coal-501140 Colstrip Coal-501140 Colstrip Oil-501160	447000 Deduct Revenue From Solar Select 447100 447150 447710	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,084,490) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$1,997,848 (\$2,658) (\$8,323,408 \$70,474	(\$12.804) (\$63.475) (\$1,090.562) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) \$776.613 \$776.613 \$776.613	(\$11,620) (\$58,476) (\$1,86,418) (\$1,3245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268) (\$1,486,418) (\$3,700,447) \$610,601 \$5,300 \$857,176 \$16,718	(\$12,663) (\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$14,578 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$255,076) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$2,215,754 \$22,282	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$22,216) \$200 \$22,209,290 \$6,678	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$23,793) (\$184,130) (\$1,644,969) (\$9,218,088) (\$5,519) \$1,172,871 \$4,134	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61.593) (\$285.014) (\$7,263.815) (\$38,622,870) (\$39,706.671) \$24,717,721 (\$10,314,942) (\$1,395.084) (\$1,084,490) (\$7,263.815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474
23 24 25 26 27 <b>28</b>	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         Soll FUEL-DOLLARS         Kettile Falls Wood-501110         Kettile Falls Gas-501120         Colstrip Cola-501140         Colstrip Cola-501160         Total 501 Fuel Expense         501 FUEL-TONS	447000 Deduct Revenue From Solar Select 447100 4477100 447710 447720 Intercompany Transmission	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,034,940) (\$1,084,490) (\$1,084,490) (\$7,263,815) (\$38,622,870) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 \$10,389,072	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740) (\$833,441) (\$214,294) (\$1,090,562) (\$6,954,796) \$7776,613 \$7788 \$2,068,317 \$20,662 \$2,866,380	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,325,268) (\$1,486,418) (\$1,486,418) (\$3,700,447) \$610,601 \$5,300 \$857,176 \$16,718 \$1,489,795	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$2,800,022) (\$2,800,022) (\$2,250,076) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$2,215,754 \$22,282 \$2,867,639	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$22,216) \$200 \$22,209,290 \$6,678	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$23,793) (\$184,130) (\$1,644,969) (\$9,218,088) (\$5,519) \$1,172,871 \$4,134	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 \$10,389,072
23 24 25 26 27 <b>28</b> 29	Merchant Ancillary Services Total 447 Sales for Resale  447 SALES FOR RESALE  501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Colstrip Coil-501140 Colstrip Coil-501160 Total 501 Fuel Expense  501 FUEL-TONS Kettle Falls	447000 Deduct Revenue From Solar Select 447100 447150 447710 447720 Intercompany Transmission H:Generation/KFGS Hog Fuel\\YYYY	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,084,490) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$7,263,815) (\$38,622,870) (\$7,263,815)(\$7,263,815) (\$7,263,815)(\$7,263,815) (\$7,263,815)	(\$12.804) (\$63.475) (\$1.090.562) (\$6.954,796) (\$6.954,796) (\$6.954,796) (\$6.954,796) (\$833,441) (\$214,294) (\$1.090.562) (\$6.954,796) \$776,613 \$776,613 \$776,613 \$776,613 \$788 \$2.068,317 \$20,662 \$2,866,380	(\$11,620) (\$14,65,418) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268) (\$1255,268) (\$1255,268) (\$126,118) (\$3,700,447) \$610,601 \$5,300 \$867,176 \$16,718 \$1,489,795	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$2,800,022) (\$2,50,766) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$22,282 \$22,867,639	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$107,73,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,1	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$184,130) (\$184,130) (\$1,644,969) (\$1,644,969) (\$5,519) \$1,172,871 \$4,134 \$1,171,486	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 <b>\$10,389,072</b>
23 24 25 26 27 <b>28</b> 29	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         Soll FUEL-DOLLARS         Kettile Falls Wood-501110         Kettile Falls Gas-501120         Colstrip Cola-501140         Colstrip Cola-501160         Total 501 Fuel Expense         501 FUEL-TONS	447000 Deduct Revenue From Solar Select 447100 4477100 447710 447720 Intercompany Transmission	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,034,940) (\$1,084,490) (\$1,084,490) (\$7,263,815) (\$38,622,870) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 \$10,389,072	(\$12,804) (\$63,475) (\$1,090,562) (\$6,954,796) (\$4,862,162) \$29,529 \$1,068,874 (\$1,052,740) (\$833,441) (\$214,294) (\$1,090,562) (\$6,954,796) \$7776,613 \$7788 \$2,068,317 \$20,662 \$2,866,380	(\$11,620) (\$58,476) (\$1,486,418) (\$3,700,447) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,325,268) (\$1,486,418) (\$1,486,418) (\$3,700,447) \$610,601 \$5,300 \$857,176 \$16,718 \$1,489,795	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$2,800,022) (\$2,800,022) (\$2,250,076) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$2,215,754 \$22,282 \$2,867,639	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,949,003) \$56,427 (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$22,216) \$200 \$22,209,290 \$6,678	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$23,793) (\$184,130) (\$1,644,969) (\$9,218,088) (\$5,519) \$1,172,871 \$4,134	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 \$10,389,072
23 24 25 26 27 <b>28</b> 29	Merchant Ancillary Services Total 447 Sales for Resale  447 SALES FOR RESALE  501 FUEL-DOLLARS Kettle Falls Wood-501110 Kettle Falls Gas-501120 Colstrip Oil-501160 Total 501 Fuel Expense  501 FUEL-TONS Kettle Falls Colstrip	447000 Deduct Revenue From Solar Select 447100 447150 447710 447720 Intercompany Transmission H:Generation/KFGS Hog Fuel\\YYYY	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,084,490) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$7,263,815) (\$38,622,870) (\$7,263,815)(\$7,263,815) (\$7,263,815)(\$7,263,815) (\$7,263,815)	(\$12.804) (\$63.475) (\$1.090.562) (\$6.954,796) (\$6.954,796) (\$6.954,796) (\$6.954,796) (\$833,441) (\$214,294) (\$1.090.562) (\$6.954,796) \$776,613 \$776,613 \$776,613 \$776,613 \$788 \$2.068,317 \$20,662 \$2,866,380	(\$11,620) (\$14,65,418) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268) (\$1255,268) (\$1255,268) (\$126,118) (\$3,700,447) \$610,601 \$5,300 \$867,176 \$16,718 \$1,489,795	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$2,800,022) (\$2,50,766) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$22,282 \$22,867,639	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$107,73,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,1	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$184,130) (\$184,130) (\$1,644,969) (\$1,644,969) (\$5,519) \$1,172,871 \$4,134 \$1,171,486	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 <b>\$10,389,072</b>
23 24 25 26 27 28 29 30	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         501 FUEL-DOLLARS         Kettle Falls Wood-S01110         Kettle Falls Wood-S01120         Colstrip Col-501140         Colstrip Col-501160         Total 501 Fuel Expense         501 FUEL-TONS         Kettle Falls         Colstrip         501 FUEL-COST PER TON	447000 Deduct Revenue From Solar Select 447100 447150 447710 447720 Intercompany Transmission H:Generation/KFGS Hog Fuel\\YYYY	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,031,942) (\$1,031,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$1,997,848) (\$2,658) (\$38,622,870) (\$1,997,848) (\$2,658) (\$38,323,408) (\$7,243,334,323,408) (\$7,243,334,334,334,334,334,334,334,334,334	(\$12.804) (\$63.475) (\$1.090.562) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$6,954,796) (\$633.441) (\$214.294) (\$1.090.562) (\$6,954,796) \$7776,613 \$7788 \$2,068,317 \$20.662 \$2,866,380 \$55,618 94,382	(\$14,620) (\$58,476) (\$1,86,418) (\$3,700,447) (\$1,346,418) (\$3,700,447) (\$1,346,328) (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040 (\$2,314,873,040) (\$1,346,418) (\$1,346,418) (\$3,700,447) (\$1,366,418) (\$1,489,795 \$16,718 \$1,489,795 49,341 84,400	(\$12,663) (\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$255,076) (\$1,399,685) (\$1,399,685) (\$1,399,685) (\$3,247) \$2,215,754 \$22,826 \$2,867,639 \$52,895 99,623	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$107,73,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,1	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$184,130) (\$184,130) (\$1,644,969) (\$1,644,969) (\$5,519) \$1,172,871 \$4,134 \$1,171,486	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61.593) (\$285.014) (\$7,263.815) (\$39,706.671) (\$39,706.671) (\$10,314,942) (\$10,314,942) (\$10,314,942) (\$39,5084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 \$10,389,072 157,854 390,227
23 24 25 26 27 28 30 30 31	Merchant Ancillary Services         Total 447 Sales for Resale         447 SALES FOR RESALE         501 FUEL-DOLLARS         Kettle Falls Wood-S01110         Kettle Falls Wood-S01120         Colstrip Col-501140         Colstrip Col-501160         Total 501 Fuel Expense         501 FUEL-TONS         Kettle Falls         Colstrip         501 FUEL-COST PER TON	447000 Deduct Revenue From Solar Select 447100 447150 447710 447720 Intercompany Transmission H:Generation/KFGS Hog Fuel\\YYYY	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$34,244,111 \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$38,622,870) (\$38,622,870) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$38,622,870) (\$7,263,815) (\$5,395,084) (\$7,263,815) (\$5,395,084) (\$7,263,815) (\$5,395,084) (\$7,263,815) (\$5,395,084) (\$7,263,815) (\$5,395,084) (\$7,263,815) (\$5,395,084) (\$5,395,084) (\$7,263,815) (\$5,395,084) (\$5,2658) (\$5,2658) (\$5,2658) (\$5,2658) (\$5,2658) (\$5,2658) (\$5,395,044) (\$1,084,490) (\$5,395,084)\\(\$5,395,084)\\(\$5,	(\$12.804) (\$63.475) (\$1.090.562) (\$6.954,796) (\$6.954,796) (\$6.954,796) (\$6.954,796) (\$833,441) (\$214,294) (\$1.090.562) (\$6.954,796) \$776,613 \$776,613 \$776,613 \$776,613 \$788 \$2.068,317 \$20,662 \$2,866,380	(\$11,620) (\$14,65,418) (\$13,245,616) \$114,980 \$14,873,040 (\$2,314,837) (\$1,386,328) (\$255,268) (\$1255,268) (\$1255,268) (\$126,118) (\$3,700,447) \$610,601 \$5,300 \$867,176 \$16,718 \$1,489,795	(\$12,663) (\$58,414) (\$1,399,685) (\$7,976,187) (\$15,027,139) \$148,778 \$15,815,277 (\$4,458,320) (\$2,800,022) (\$2,800,022) (\$2,50,766) (\$1,399,685) (\$7,976,187) \$632,850 (\$3,247) \$22,282 \$22,867,639	(\$12,424) (\$50,505) (\$1,642,181) (\$10,773,352) (\$3,816,360) (\$1,109,013) (\$137,500) (\$175,722) (\$1,642,181) (\$107,73,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181) (\$10,773,352) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181) (\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,181)(\$1,642,1	(\$12,082) (\$54,144) (\$1,644,969) (\$9,218,088) (\$2,622,751) \$74,697 (\$3,223,110) (\$1,380,032) (\$184,130) (\$184,130) (\$1,644,969) (\$1,644,969) (\$5,519) \$1,172,871 \$4,134 \$1,171,486	\$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 <b>\$0</b> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	(\$61,593) (\$285,014) (\$7,263,815) (\$38,622,870) (\$39,706,671) \$24,717,721 (\$10,314,942) (\$5,395,084) (\$1,084,490) (\$7,263,815) (\$39,047,281) \$1,997,848 (\$2,658) \$8,323,408 \$70,474 <b>\$10,389,072</b>

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

WA ERM May 2019 11 of 21

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Line <u>No.</u>	Deal Number	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	Total
547 FUEL 33 NE CT Gas/Oil-547213		\$33.866	(\$152)	\$2,307	\$10.489	\$23.648	(\$2,426)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33.866
33 NE CT Gas/OII-547213 34 Boulder Park-547216		\$33,800 \$413,506	(\$152) \$30.234	\$2,307 \$205.334	\$152.890	\$23,648 \$10,113	(\$2,426) \$14.935	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$33,866 \$413,506
35 Kettle Falls CT-547211		\$118,595	\$6,111	\$72,905	\$35,599	(\$47)	\$4,027	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$118,595
36 Coyote Springs2-547610		\$14,274,489	\$2,612,337	\$5,587,117	\$3,604,314	\$1,817,341	\$653,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,274,489
37 Lancaster-547312		\$14,723,562	\$2,820,838	\$5,983,438	\$3,298,237	\$1,471,291	\$1,149,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,723,562
38 Rathdrum CT-547310		\$1,243,873	\$50,766	\$534,706	\$570,531	\$45,297	\$42,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,243,873
39 Total 547 Fuel Expense		\$30,807,891	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,807,891
40 TOTAL NET EXPENSE		\$63,389,901	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$3,198,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142,452,105
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	<u> </u>
456 TRANSMISSION REVENUE															
41 456100 ED AN		(\$5,530,349)	(\$940,975)	(\$1,206,925)		(\$992,137)	(\$801,805)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,530,349
45 456120 ED AN - BPA Settlement		(\$385,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0 ©0	<mark>\$0</mark> \$0	<b>\$</b> 0	<mark>\$0</mark> \$0	\$0 \$0	<mark>\$0</mark> \$0	<b>\$0</b>	-\$385,000
<ul> <li>46 456020 ED AN - Sale of excess BPA Trans</li> <li>47 456030 ED AN - Clearwater Trans</li> </ul>		(\$21,735) (\$410.081)	(\$63) \$0	\$0 \$0	(\$113) (\$134,197)	(\$400) (\$131,435)	(\$21,159) (\$144,449)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	-\$21,735
47 456030 ED AN - Clearwater Trans 48 456130 ED AN - Ancillary Services Revenue		(\$410,081)	<sub>50</sub> (\$214,294)	\$0 (\$255,268)	(\$255,076)	(\$175,722)	(\$144,449)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	-\$1,084,490
49 456017 ED AN - Low Voltage		(\$29,550)	(\$6,438)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	-\$29,550
50 456700 ED WA - Low Voltage		(\$44,790)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$44,790
51 456705 ED AN - Low Voltage	B on A Low Voltage - in Auth revenues	(\$699,865)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$699,865
52 Total 456 Transmission Revenue		(\$8,205,860)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,205,860
565 TRANSMISSION EXPENSE															
53 565000 ED AN		\$7,566,561	\$1,467,419	\$1,534,204	\$1,677,005	\$1,448,591	\$1,439,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,566,561
54 565312 ED AN	Lancaster	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN		\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,680
56 Total 565 Transmission Expense		\$7,589,241	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,589,241
557 Broker & Related Fees															
57 557170 ED AN		\$134,075	\$21,315	\$26,103	\$34,154	\$24,693	\$27,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
58 557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59 557165 ED AN	CAISO	\$172,259	\$15,362	\$7,482	\$53,756	\$93,339	\$2,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60 557018 ED AN	Merchandise Processing Fee	\$20,537	\$4,190	\$4,183	\$3,696	\$4,051	\$4,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61 Total 557 ED AN Broker & Related Fees		\$326,871	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RESOURCE OPTIMIZATION															
62 Econ Dispatch-557010		(\$5,146,520)	(\$1,474,233)	(\$1,315,566)		(\$270,280)	\$1,134,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,146,520
63 Econ Dispatch-557150		(\$2,032,049)	(\$901,820)	(\$932,881)	(\$215,216)	\$101,314	(\$83,446)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,032,049
64 Gas Bookouts-557700		\$3,664,491	\$872,753	\$2,031,932	\$721,925	\$37,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,664,491
65 Gas Bookouts-557711 66 Intraco Thermal Gas-557730		(\$3,664,491) \$28,790,453	(\$872,753) \$4,906,385	(\$2,031,932) \$11,308,805	(\$721,925) \$7,530,576	(\$37,881) \$2,058,108	\$0 \$2,986,579	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	-\$3,664,491 \$28,790,453
67 Fuel DispatchFin -456010		\$6,961,387	\$2,639,859	\$1,581,251	\$3,230,099	\$291,533	(\$781,355)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$6,961,387
68 Fuel Dispatch-456015		(\$6,574,992)	(\$2,364,599)	(\$917,000)	(\$631,570)	(\$100,217)	(\$2,561,606)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,574,992
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$173,811)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	(\$34,636)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70 Intraco Thermal Gas-456730		(\$23,943,630)	(\$2,026,094)	(\$12,172,302)		(\$2,486,281)	(\$1,761,391)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23,943,630
71 Fuel Bookouts-456711		\$2,068,579	\$746,325	\$345,718	\$612,250	\$0	\$364,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,068,579
72 Fuel Bookouts-456720		(\$2,068,579)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	(\$364,286)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,068,579
73 Resource Optimizaton Subtotal		(\$2,119,162)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	(\$1,100,908)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,945,351
74 Misc. Power Exp. Actual-557160 ED AN		\$1,452,802	\$436	\$267	\$1,452,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452,802
75 Misc. Power Exp. Subtotal		\$1,452,802	\$436	\$267	\$1,452,099	\$0	\$0	+*	+*	÷*	÷	+*	+*	···	\$1,452,802
76 Wind REC Exp Authorized		\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 Wind REC Exp Actual 557395		\$0 \$246	\$0 \$25	\$0 \$17	\$0 \$135	\$0 \$32	\$0 \$37	<b>\$0</b> \$0	<b>\$0</b> \$0	<b>\$0</b> \$0	<b>\$0</b> \$0	\$0 \$0	<b>\$0</b> \$0	\$0 \$0	\$246
78 Wind REC Subtotal		\$246	\$25	\$17	\$135	\$32	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
79 WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 WA EIA937 Requirement (EWEB) - Broker Fee Exp		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	ŞU
81 WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 EWEB REC WA EIA 937 Compliance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 #	\$0
83 Net Resource Optimization		(\$666,114)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)								-\$1,404,935
84 Adjusted Actual Net Expense		\$62,434,039	\$15,582,997	\$20,044,407	\$19.766.986	\$4.847.212	\$2,192,437								
		,	,,,,,		,,	, ,	,,								

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## 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	544,642	444,134	407,171	-	-	-	-	-	-	-	2,459,838
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	(262,441)	(226,759)	-	-	-	-	-	-	-	(1,401,868)
Add Current Month Unbilled	304,564	295,589	262,441	226,759	245,868	-	-	-	-	-	-		1,335,221
Total Retail Sales	539,404	507,561	511,494	408,452	426,280	-	-	-	-	-	-	-	2,393,191
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	2,383,734
Difference from Test Year	(16,713)	21,198	33,959	(22,794)	(6,193)								9,457
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	
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	(\$412,799)	(\$112,155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,267



## **Revenue By Revenue Class**

Data Source: Financial Reporting

Accounting Period	Service	Revenue Class	Deserve Class Dave	State Code: WA					
				Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201905	ED	01	01 RESIDENTIAL	231,010	166,003,563	16,388,720	228,603	1,185,120,948	116,116,62
		21	21 FIRM COMMERCIAL	25,266	166,158,727	17,466,215	25,168	891,287,193	92,967,562
		31	31 FIRM- INDUSTRIAL	341	67,373,934	4,558,192	343	366,206,940	24,378,636
		39	39 FIRM-PUMPING-IRRIGATION ONLY	534	5,871,098	479,856	541	7,521,382	
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	436	883,920	415,311	432	4,487,155	2,039,515
		80	80 INTERDEPARTMENT REVENUE	93	879,487	93,338	91	5,214,619	537,903
		83	83 MISC-SERVICE REVENUE SNP	0	0	17,969	0	0	72,007
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	126,043
	ED - Sum	mary		257,680	407,170,729	39,444,810	255,178	2,459,838,237	236,909,220
201905 - Summary				257,680	407,170,729	39,444,810	255,178	2,459,838,237	236,909,220
Overall - Summary				257,680	407,170,729	39,444,810	255,178	2,459,838,237	236,909,220
Page 2 of 4					R	un Date: Jun 5, 2019	CODE CONTRACTOR DE	1	

For Internal Use Only

# **Current Month Journal Entry**

Jurisdiction: ID	
Revenue Class	Revenue Class Desc
01	01 RESIDI

**Overall - Summary** 

Revenue Class		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	3800	01	032	91,563	\$11.47
		01 RESIDENTIAL	3800	01	022	236,789	\$17,42
		01 RESIDENTIAL	3800	01	012	872,620	\$117,32
		01 RESIDENTIAL	3800	01	001	37,632,351	\$3,372,26
01 - Summary		and the second	The second second second		Statement of the local division in which the	35,833,323	\$3,518,49
	21	21 FIRM COMMERCIAL	3800	21	031	1,072,487	\$94,44
		21 FIRM COMMERCIAL	3800	21	025	5,061,822	\$289,79
		21 FIRM COMMERCIAL	3800	21	021	20,827,626	\$1,413,80
		21 FIRM COMMERCIAL	3800	21	011	12,260,103	\$1,152,54
21 - Summary			The second s			39,222,037	\$2,950,58
	31	31 FIRM INDUSTRIAL	3800	31	025P	32,285,803	\$1,617,15
		31 FIRM- INDUSTRIAL	3800	31	011	194,435	\$17,33
		31 FIRM- INDUSTRIAL	3800	31	021	2,508,948	\$156,27
		31 FIRM-INDUSTRIAL	3800	31	025	20,242,638	\$1,166,58
		31 FIRM-INDUSTRIAL	3800	31	025PG	38,765,000	\$949,74
		31 FIRM- INDUSTRIAL	3800	31	031	597,740	\$51,72
31 - Summary	The second s	the second s	and the second	Summer Street,		94,594,564	\$3,958,82
ID - Summary						172,649,925	\$10,427,90
Jurisdiction: OR						in the second seco	
Revenue Class	100	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	check	.01	001	0	contraction of the go
01 - Summary OR - Summary			1. A.			0	and the second
Jurisdiction: WA	1						
Revenue Class		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	2800	01	022	1,090,220	\$95,368
		01 RESIDENTIAL	2800	01	012	1,951,017	\$332,941
		01 RESIDENTIAL	2800	01	002	147,751	\$8,774
		01 RESIDENTIAL	2800	01	001	77,047,881	\$7,294,11
		01 RESIDENTIAL	2800	01	032	192,447	\$28,963
1 - Summary		and the second	Contraction in the local division of the loc		Statement of the local division in which the local division in the local division in the local division in the	60,429,317	\$7,760,158
	21	21 FIRM COMMERCIAL	2800	21	011	19,825,293	\$2,438,631
		21 FIRM COMMERCIAL	2800	21	031	2,372,986	\$218,691
		21 FIRM COMMERCIAL	2800	21	025	23,618,335	\$1,637,752
		21 FIRM COMMERCIAL	2800	21	021	47,180,464	\$4,041,720
1 - Summary		and the second		And in case of the local division of	And in case of the local division of the loc	92,997,078	\$8,336,793
	31	31 FIRM- INDUSTRIAL	2800	31	011	207,718	\$24,258
		31 FIRM-INDUSTRIAL	2800	31	025	68,396,831	\$4,157,995
		31 FIRM- INDUSTRIAL	2800	31	031	366,474	\$44,157,995
		31 FIRM- INDUSTRIAL	2800	31	021	3,470,727	\$281,897
1 - Summary						72,441,749	\$4,498,267
NA - Summary						245,868,144	
Overall - Summary							015000000000000000000000000000000000000

\$31,023,121

418,518,069

06/05/2019 14:19 PM

Avista			Hourly Data	
DAY HOUR	D.			
Element Key>	27096	27120	27157	7
Short Name>	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
5/31/2019 H01	0		(	)
5/31/2019 H02	0		C	)
5/31/2019 H03	0		C	)
5/31/2019 H04	0		C	)
5/31/2019 H05	0		C	)
5/31/2019 H06	1		C	)
5/31/2019 H07	9		C	)
5/31/2019 H08	15		C	)
5/31/2019 H09	18		C	l i i i i i i i i i i i i i i i i i i i
5/31/2019 H10	20		C	6
5/31/2019 H11	19		C	
5/31/2019 H12	16		C	E.
5/31/2019 H13	19		C	1
5/31/2019 H14	18		C	E.
5/31/2019 H15	13		C	
5/31/2019 H16	18		C	
5/31/2019 H17	14		C	Č.
5/31/2019 H18	17		0	i.
5/31/2019 H19	13		0	
5/31/2019 H20	2		0	
5/31/2019 H21	1		0	
5/31/2019 H22	0		0	
5/31/2019 H23	0		0	
5/31/2019 H24	0		0	
			61,792.58	Download
			12,904.00	Powerdex Estimate
			74,696.58	Total

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Attachment B

Avista Corporation

Monthly Power Cost Deferral Report

Month of May 2019

REC Deferral Journal

## **Avista Corporation Journal Entry**

Journal: 475-WASHINGTION REC DEFERRAL

Team: **Resource Accounting** 

Type: С

Category: DJ

Explanation:

and UE-120437.

Currency: USD

Seq	Co.	<u>FERC</u>	Ser.	Jur.	S.I.
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL
				То	otals:

To account for the Washington REC Deferral per Washington UE-120436

Last Saved by: Carolyn Groome Submitted by: Carolyn Groome Approved by:

Effective Date: 201905

Last Saved: 06/05/2019 1:33 PM Approval Requested: 06/05/2019 1:33 PM

Debit	/ Credit	Comment
	9,135.38	WA REC Deferral Interest
9,135.38		WA REC Deferral Interest
	90,922.00	WA REC Deferral 201807-201906
90,922.00 -		WA REC Deferral 201807-201906
6,262.51	1	WA REC Deferral Amort Interest
	6,262.51	WA REC Deferral Amort Interest
136,185.00		WA Rec Deferral Amort
	136,185.00	WA Rec Deferral Amort
242,504.89	242,504.89	

me arali Prepared by Carolyn Groome Date

Date

Reviewed by

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

ccount	186324	DWA			1 1				1	86324 RECON		
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
01801	*				0.52917%	-			-		0.00	Semi-Annual Compounding
201802					0.52917%	-					0.00	ounity minual compounding
201803					0.52917%	-					0.00	1000
201804	+		*		0.52917%	1					0.00	
201805					0.52917%	-					0.00	
201806	*		2		0.52917%	¥			-		0.00	
201807	-		(199,983.00)		0.57417%	(574.12)		(199,983.00)	(200,557,12)	(200,557,12)		Semi-Annual Compounding
01808	(199,983.00)		(201,024.00)		0.57417%	(1.725.35)		(401,007.00)	(403,306.47)	(403,306.47)	0.00	Semi-Annual Compounding
01809	(401,007.00)		(175,601.00)		0.57417%	(2,806.59)		(576,608.00)	(581,714.06)	(581,714.06)	0.00	
01810	(576,608.00)		(212,807.00)		0.57417%	(3,921.65)		(789,415.00)	(798,442,71)	(798,442,71)	0.00	
01811	(789,415.00)		(191,701.00)		0.57417%	(5,082.93)		(981,116.00)	(995,226,64)	(995,226.64)	0.00	
01812	(981,116.00)		(189,827.00)		0.57417%	(6,178.24)		(1,170,943.00)	(1,191,231.88)	(1,191,231.88)		
01901	(1,191,231.88)		(93,629.00)		0.57417%	(7.108.49)		(1,284,860.88)	(1,291,969.37)		0.00	A 14
01902	(1.284.860.88)		(68,407.00)		0.57417%	(7.573.67)		(1,353,267.88)		(1,291,969.37)		Semi-Annual Compounding
01903	(1.353.267.88)		(74,968.00)		0.57417%	(7,985.28)			(1,367,950.04)	(1,367,950.04)	0.00	
01904	(1,428,235,88)	~	(117,361.00)		0.57417%	(8.537.43)		(1,428,235.88)	(1,450,903.32)	(1,450,903.32)	0.00	
01905	(1.545,596.88)	(A	(90,922.00)	/	0.57417%	(9,135.38)		(1,545,596.88)	(1,576,801.75)	(1,576,801.75)	0.00	
01906	(1,636,518,88)	(1)	100,022.001	<i>.</i>	0.0741770	(9,150.50)	1	(1,636,518.88)	(1,676,859.13)	(1,576,801.75)	100,057.38	
01907	(1,676,859.13)							(1,636,518.88)	(1,676,859.13)			
						-		(1,676,859.13)	(1,676,859,13)			Semi-Annual Compounding Transfer 186324 Def balance to 186322 for Amortization.
01908 01909	(1,676,859.13)					÷		(1,676,859.13)	(1,676,859.13)			
Construction of the local division of the lo	(1,676,859.13)					-		(1,676,859.13)	(1,676,859.13)			
01910	(1,676,859.13)					-		(1,676,859.13)	(1,676,859.13)			
01911	(1,676,859.13)					÷		(1,676,859.13)	(1.676.859.13)			
01912	(1,676,859.13)							(1,676,859.13)	(1,676,859.13)			

201905 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR	
186324 ED WA		9,135.38	Y
431016 ED WA	9,13	35.38	
186324 ED WA		90,922.00	1
557322 ED WA	90,92	22.00	

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

100,057.38 TTL

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

REC Revenue and Expense	Source	201901	201902	201903	201904	201905	201906	2	201907	20	1908	20	1909	20	1910	20	1911	201	1912		Total
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	(183,481)	(141,546)								20	-	20		20	1016	\$	(693,000)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2.644	4,930	3,219														ŝ	15,551
Total		\$ (142,444) \$	(104,073) S	(114,055) \$	(178,551) \$	(138,327) \$	÷.	\$		\$		\$		\$		\$	•	\$		\$	(677,449)
Washington State Share						_		_	_					-		_					
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	(120,602)	(93,038)							1.1	-		-	-	-	-	e	(455,509)
Voluntary REC Broker Fee Expense	65.73%	1,101	2.025	1,738	3,241	2.116	/								- 2					0	10,222
Total Surcharge (+) or Rebate (-)		\$ (93,629) \$	(68,407) \$	(74,968) \$	(117,361) \$			\$	+	\$	•	\$	•	\$	÷	\$		\$		\$	(445,287)
Accounting Entries						(A)			-	_	-			_	_	-	-	-			
186324 ED WA (201807 thru 201906)		Credit	Credit	Credit	Credit	Gredit			_			-		-		-		-		_	
557322 ED WA		Debit	Debit	Debit	Debit	Debit															

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## DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

ccount	186322	ED WA				1	86322 RECON					
Month Ending	Balance before Interest	Balance Transfer		Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
01801	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)		-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)	- 10 M T	171,600.00	1.1	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	523,958.26	0.00	Semi-Annual Compounding
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56	699,312.88	699,312.88	0.00	out of the outpounding
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56	884,932,87	884,932.87	0.00	
201904	874,472.56	/	148,142.00	/	0.57417%	5.446.25		1,022,614.56	1,038,521.12	1,038,521.12	0.00	
201905	1,022,614.56	(2	136,185.00		0.57417%	6,262.51	/	1,158,799.56	1,180,968,63	1,038,521,12	(142,447,51)	
201906	1,158,799.56	(P				-		1,158,799.56	1,180,968,63	100000001110	11.04,111.017	
201907	1,180,968.63					2		1,180,968.63	1,180,968.63			-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	1,180,968.63					-		1,180,968.63	1,180,968.63			
01909	1,180,968.63					-		1,180,968.63	1,180,968.63			
01910	1,180,968.63					-		1,180,968.63	1,180,968.63			
201911	1,180,968.63							1,180,968.63	1,180,968.63			
01912	1,180,968.63					-		1,180,968.63	1,180,968.63			

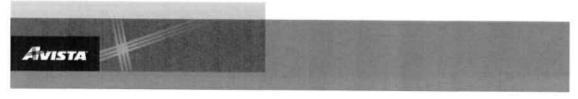
201905 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	6,26	2.51 -
419600 ED WA		6,262.51
186322 ED WA	136,18	5.00
557324 ED WA		136,185.00

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

142,447.51 TTL

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## **Revenue By Rate Schedule**

Data Source: Financial Reporting Data Updated Daily

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
01905	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0 0	-54,008	The second s	and the second sec	And the second party has been presented and the second party of th
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0 0	-2	0	0	-12
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL		0 0	-103	0	0	-820
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0 0	-14,711	0	0	-86,769
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	-154	0	0	-1,018
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	-60	0	0	-406
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0 0	-1,447	0	0	-10,726
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	0	0	0	-10,720
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0 0	-35,013	0	0	-184,234
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0 0	-2,576	0	0	-13,944
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0 0	-250	0	0	-1,387
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0 0	-809	0	0	-5,536
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0 0	-7,968	0	0	-41,855
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0 0	-20,659	0	0	-112,485
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0 0	0		~	-3
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PLIMPING-IRRIGATION ONLY		0 0	-1,343		0	-1,406
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0 0	-1,810			-6,299
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0 0	-280	0	0	-1,188
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-722	0	0	-1,228
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0 0	-2	0	0	-61
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0 0	-147		C C	-574
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	-107		~	-148
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-1			-140
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-342			-1,682
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-8			-1,002
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	+17			-86
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0 0	-33			-200
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0 0	-179			-893
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0 0	-5		•	-24
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	0		Ψ.	-1
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0 0	-3			-16
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0 0	-95			-478
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0 0	0		0     0       0     0    0     0    0     0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE		0 0	0	0		0
		WA - Total						0 0	-142,853	0		-859,438
	ED - Tota							0 0	-142,853			-859,438
01905 - Total								0 0	-142,853	0		-859,438
iverali - Total								0 0	-142,853	0		-859,438

For Internal Use Only

