

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

MONTH OF MAY 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	\$0	\$0
201904	\$0	\$0	\$0
201905	\$0	\$0	\$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%	\$ (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)	\$ -

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: C
 Category: DJ
 Currency: USD

Effective Date: 201905

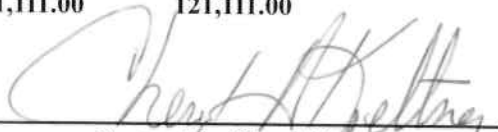

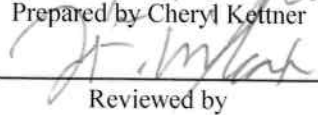
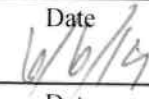
Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

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

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		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	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	

Explanation:

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

	
Prepared by Cheryl Kettner	Date 6/6/19
	
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.35161%
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)	(24,922,390)	0.00	
3/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,009,408)	(25,009,408)	0.00	
4/30/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,096,426)	(25,096,426)	0.00	
5/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,183,444)	(25,096,426)	87,018.00	
6/30/2019			0								
7/31/2019		0	0								
8/31/2019			0								
9/30/2019			0								
10/31/2019			0								
11/30/2019			0								
12/31/2019			0								

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

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											
1/31/2019	0	(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	
2/28/2019	(9,696,264)	0			(34,093)		(9,696,264)	(9,764,450)	(9,764,450)	0.00	
3/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,798,543)	(9,798,543)	0.00	
4/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,832,636)	(9,832,636)	0.00	
5/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,866,729)	(9,832,636)	34,093.00	
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	\$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
24 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$171,267)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155							
Net Power Cost (+) Surcharge (-) Rebate	(\$3,058,781)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)							
25 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)							



Revenue By Revenue Class

Data Source: Financial Reporting

Electric *mm*

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
201905	ED	01	01 RESIDENTIAL	231,010	166,003,563	16,388,720	228,603	1,185,120,948	116,116,623
		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	670,930
		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 - Summary				257,680	407,170,729	39,444,810	255,178
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

Run Date: Jun 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	032	91,563	\$11,475
	01 RESIDENTIAL	3800	01	022	236,789	\$17,427
	01 RESIDENTIAL	3800	01	012	872,620	\$117,328
	01 RESIDENTIAL	3800	01	001	37,632,351	\$3,372,263
01 - Summary					38,833,323	\$3,518,494
21	21 FIRM COMMERCIAL	3800	21	031	1,072,487	\$94,440
	21 FIRM COMMERCIAL	3800	21	025	5,061,822	\$289,794
	21 FIRM COMMERCIAL	3800	21	021	20,827,626	\$1,413,809
	21 FIRM COMMERCIAL	3800	21	011	12,260,103	\$1,152,546
21 - Summary					39,222,037	\$2,950,588
31	31 FIRM INDUSTRIAL	3800	31	025P	32,285,803	\$1,617,159
	31 FIRM- INDUSTRIAL	3800	31	011	194,435	\$17,337
	31 FIRM- INDUSTRIAL	3800	31	021	2,508,948	\$156,274
	31 FIRM-INDUSTRIAL	3800	31	025	20,242,638	\$1,166,583
	31 FIRM-INDUSTRIAL	3800	31	025PG	38,765,000	\$949,743
	31 FIRM- INDUSTRIAL	3800	31	031	597,740	\$51,725
31 - Summary					94,594,564	\$3,958,820
ID - Summary					172,649,925	\$10,427,902

Jurisdiction: OR

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	check	01	001	0	
01 - Summary					0	
OR - Summary					0	

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	1,090,220	\$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	\$7,294,111
	01 RESIDENTIAL	2800	01	032	192,447	\$28,963
01 - Summary					80,429,317	\$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
21 - Summary					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	\$34,116
	31 FIRM- INDUSTRIAL	2800	31	021	3,470,727	\$281,897
31 - Summary					72,441,749	\$4,498,267
WA - Summary					245,868,144	\$20,595,218
Overall - Summary					418,518,069	\$31,023,121

Avista Hourly Data 06/05/2019 14:19 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
5/31/2019	H01	0		0
5/31/2019	H02	0		0
5/31/2019	H03	0		0
5/31/2019	H04	0		0
5/31/2019	H05	0		0
5/31/2019	H06	1		0
5/31/2019	H07	9		0
5/31/2019	H08	15		0
5/31/2019	H09	18		0
5/31/2019	H10	20		0
5/31/2019	H11	19		0
5/31/2019	H12	16		0
5/31/2019	H13	19		0
5/31/2019	H14	18		0
5/31/2019	H15	13		0
5/31/2019	H16	18		0
5/31/2019	H17	14		0
5/31/2019	H18	17		0
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
				<u>61,792.58</u> Download
				<u>12,904.00</u> Powerdex Estimate
				<u><u>74,696.58</u></u> Total



Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of May 2019

REC Deferral Journal

Avista Corporation Journal Entry

Effective Date: 201905

Journal: 475-WASHINGTON REC DEFERRAL

Team: Resource Accounting

Last Saved by: Carolyn Groome

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

Type: C

Submitted by: Carolyn Groome

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

Category: DJ

Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		9,135.38	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	9,135.38		WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL		90,922.00	WA REC Deferral 201807-201906
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	90,922.00		WA REC Deferral 201807-201906
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	6,262.51		WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		6,262.51	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	136,185.00		WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL		136,185.00	WA Rec Deferral Amort
Totals:						242,504.89	242,504.89	

Explanation:

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

<i>Carolyn Groome</i>	<i>6/5/19</i>
_____ Prepared by Carolyn Groome	_____ Date
<i>Chris M. Sullivan</i>	<i>6/5/19</i>
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

DJ475 - Washington REC Deferral - Account 186324

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

Account 186324 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201801	-		-		0.52917%	-		-
201802	-		-		0.52917%	-		-
201803	-		-		0.52917%	-		-
201804	-		-		0.52917%	-		-
201805	-		-		0.52917%	-		-
201806	-		-		0.52917%	-		-
201807	-		(199,983.00)	-	0.57417%	(574.12)		(199,983.00)
201808	(199,983.00)		(201,024.00)		0.57417%	(1,725.35)		(401,007.00)
201809	(401,007.00)		(175,601.00)		0.57417%	(2,806.59)		(576,608.00)
201810	(576,608.00)		(212,807.00)		0.57417%	(3,921.65)		(789,415.00)
201811	(789,415.00)		(191,701.00)		0.57417%	(5,082.93)		(981,116.00)
201812	(981,116.00)		(189,827.00)		0.57417%	(6,178.24)		(1,170,943.00)
201901	(1,191,231.88)		(93,629.00)		0.57417%	(7,108.49)		(1,284,860.88)
201902	(1,284,860.88)		(68,407.00)		0.57417%	(7,573.67)		(1,353,267.88)
201903	(1,353,267.88)		(74,968.00)		0.57417%	(7,985.28)		(1,428,235.88)
201904	(1,428,235.88)		(117,361.00)		0.57417%	(8,537.43)		(1,545,596.88)
201905	(1,545,596.88)		(90,922.00)		0.57417%	(9,135.38)		(1,636,518.88)
201906	(1,636,518.88)					-		(1,636,518.88)
201907	(1,676,859.13)					-		(1,676,859.13)
201908	(1,676,859.13)					-		(1,676,859.13)
201909	(1,676,859.13)					-		(1,676,859.13)
201910	(1,676,859.13)					-		(1,676,859.13)
201911	(1,676,859.13)					-		(1,676,859.13)
201912	(1,676,859.13)					-		(1,676,859.13)
current month entry			(90,922.00)			(9,135.38)		

186324 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
-	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
(200,557.12)	(200,557.12)	0.00	Semi-Annual Compounding
(403,306.47)	(403,306.47)	0.00	
(581,714.06)	(581,714.06)	0.00	
(798,442.71)	(798,442.71)	0.00	
(995,226.64)	(995,226.64)	0.00	
(1,191,231.88)	(1,191,231.88)	0.00	
(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
(1,367,950.04)	(1,367,950.04)	0.00	
(1,450,903.32)	(1,450,903.32)	0.00	
(1,576,801.75)	(1,576,801.75)	0.00	
(1,676,859.13)	(1,576,801.75)	100,057.38	
(1,676,859.13)			
(1,676,859.13)			Semi-Annual Compounding
(1,676,859.13)			Transfer 186324 Def balance to 186322 for Amortization.
(1,676,859.13)			
(1,676,859.13)			
(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
431016 ED WA	9,135.38	
186324 ED WA		90,922.00
557322 ED WA	90,922.00	

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

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	201907	201908	201909	201910	201911	201912	Total
Voluntary REC Revenue	456016-ED-AN	(144,120)	(107,154)	(116,699)	(183,481)	(141,546)	-	-	-	-	-	-	-	\$ (693,000)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	4,930	3,219	-	-	-	-	-	-	-	\$ 15,551
Total		\$ (142,444)	\$ (104,073)	\$ (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)	-	-	-	-	-	-	-	\$ (455,509)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	3,241	2,116	-	-	-	-	-	-	-	\$ 10,222
Total Surcharge (+) or Rebate (-)		\$ (93,629)	\$ (68,407)	\$ (74,968)	\$ (117,361)	\$ (90,922)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (445,287)
Accounting Entries														
186324 ED WA (201807 thru 201906)		Credit	Credit	Credit	Credit	Credit								
557322 ED WA		Debit	Debit	Debit	Debit	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								
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56
201906	1,158,799.56					-		1,158,799.56
201907	1,180,968.63					-		1,180,968.63
201908	1,180,968.63					-		1,180,968.63
201909	1,180,968.63					-		1,180,968.63
201910	1,180,968.63					-		1,180,968.63
201911	1,180,968.63					-		1,180,968.63
201912	1,180,968.63					-		1,180,968.63
current month entry			136,185.00			6,262.51		

186322 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
1,354,115.87	1,354,115.87	0.00	
1,617,444.98	1,617,444.98	0.00	
1,877,122.16	1,877,122.16	0.00	
2,097,334.57	2,097,334.57	0.00	
2,341,871.82	2,341,871.82	0.00	
(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
(268,818.21)	(268,818.21)	0.00	
(118,424.54)	(118,424.54)	0.00	
18,398.51	18,398.51	0.00	
166,135.59	166,135.59	0.00	
339,478.56	339,478.56	0.00	
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	884,932.87	0.00	
1,038,521.12	1,038,521.12	0.00	
1,180,968.63	1,038,521.12	(142,447.51)	
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
1,180,968.63			
1,180,968.63			
1,180,968.63			
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	6,262.51	
419600 ED WA		6,262.51
186322 ED WA	136,185.00	
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



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt		
201905	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-54,008	0	0	-385,914		
			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	0		
			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	0	0	-3		
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,343	0	0	-1,406		
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,810	0	0	-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	0	0	-574		
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-107	0	0	-148		
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-7		
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-342	0	0	-1,682		
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-39		
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-17	0	0	-86		
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-33	0	0	-200		
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-179	0	0	-893		
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	0	-24		
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1		
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-16		
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-95	0	0	-478		
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0		
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0		
			WA - Total						0	0	-142,853	0	0	-859,438
			ED - Total						0	0	-142,853	0	0	-859,438
			201905 - Total						0	0	-142,853	0	0	-859,438
			Overall - Total						0	0	-142,853	0	0	-859,438

For Internal Use Only

Conversion Factor 0.953323
Amort Expense \$ (136,185) UE-170485 7-2018 thru 6-2019