

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

MONTH OF JUNE 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	\$0	\$0
201907	\$0	\$0	\$0
201908	\$0	\$0	\$0
201909	\$0	\$0	\$0
201910	\$0	\$0	\$0
201911	\$0	\$0	\$0
201912	\$0	\$0	\$0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$33,223,458)	(\$1,463,382)	(\$34,686,840)

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2019

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM Effective Date: 201906
 Team: Resource Accounting Last Saved by: Cheryl Kettner Last Saved: 07/03/2019 4:37 PM
 Type: C Submitted by: Cheryl Kettner Approval Requested: 07/03/2019 4:37 PM
 Category: DJ Approved by:
 Currency: USD

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

Prepared by Cheryl Kettner Date: 7/3/19
 Reviewed by Date: 7/3/19

Approved for Entry Date
 Corporate Accounting use Only

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

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.35161%
Jul-Dec Interest Rate	0.34253%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2018									(24,748,354)		
1/31/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,835,372)	(24,835,372)	0.00	
2/28/2019	(24,748,354)		0		(87,018)		(24,748,354)	(24,922,390)	(24,922,390)	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)	(25,183,444)	0.00	
6/30/2019	(24,748,354)		0		(87,018)		(24,748,354)	(25,270,462)	(25,183,444)	87,018.00	
7/31/2019		0									
8/31/2019											
9/30/2019											
10/31/2019											
11/30/2019											
12/31/2019			0								

Entry:

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

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

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

Jan-June Interest Rate	0.35161%
Jul-Dec Interest Rate	0.34253%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2018									0		
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)	(9,866,729)	0.00	
6/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,900,822)	(9,866,729)	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	-	-	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	\$71,582,851	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$46,263,945)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$12,281,928	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,488	\$1,892,856	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$32,630,427	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$9,951,508)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$8,994,725	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$374,140	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$3,262	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$69,648,618	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$3,293,308	\$6,545,203	\$3,262	\$0	\$0	\$0	\$0	\$0
Total through June														
9	AUTHORIZED NET EXPENSE-SYSTEM	\$56,759,586	\$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	555 Purchased Power	(\$27,453,927)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,488,025)	(\$6,320,023)
11	501 Thermal Fuel	\$13,734,305	\$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	\$29,516,078	\$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	(\$7,211,612)	(\$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	\$8,671,290	\$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	\$205,500	\$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	(\$1,511,484)	(\$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	\$72,709,736	\$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	(\$3,054,380)	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)	(\$2,818,164)	\$662,498	(\$9,696,033)					
19	Resource Optimization - Subtotal	(\$1,839,983)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)						
20	Adjusted Net Expense	#VALUE!	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	(\$3,919,035)	(\$511,371)	#VALUE!	\$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%	65.73%
22	Washington Share	(\$3,223,638)	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	(\$2,575,982)	(\$336,124)	#VALUE!	\$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	(\$258,738)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155	(\$87,471)						
25	Net Power Cost (+) Surcharge (-) Rebate	(\$3,482,376)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)	(\$423,595)	#VALUE!					
27	Cumulative Balance	(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$3,482,376)	#VALUE!					
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
	Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#VALUE!					
	Company Band Gross Margin Impact, Cumulative	(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$3,482,376)	#VALUE!					

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

Line No.	Deal Number	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
555 PURCHASED POWER													
1	Short-Term Purchases	\$19,409,169	\$2,854,577	\$3,156,734	\$7,001,996	\$1,757,522	\$2,214,282	\$2,424,068	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,666,710	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$342,156	\$63,689	\$55,709	\$57,590	\$39,998	\$67,634	\$57,526	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$917,668	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,778,832	\$776,466	\$776,466	\$896,502	\$896,502	\$776,466	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3)	\$7,910,918	\$2,751,195	\$2,485,873	\$1,315,484	\$1,315,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,775	\$973	\$1,128	\$1,015	\$700	\$633	\$0	\$0	\$0	\$0	\$0	\$0
8	Arch Ford (Jim Ford) 100133, Glen/Rose	\$982,398	\$137,301	\$160,032	\$130,122	\$164,292	\$134,892	\$0	\$0	\$0	\$0	\$0	\$0
9	Slmson Lumber	\$812,066	\$175,035	\$112,639	\$116,166	\$88,987	\$158,545	\$160,694	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upper	\$1,637,876	\$278,635	\$269,107	\$250,887	\$301,774	\$332,525	\$204,948	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,558,580	\$584,639	\$427,257	\$466,708	\$424,403	\$265,006	\$390,567	\$0	\$0	\$0	\$0	\$0
12	Cleaver Power Company	\$7,486	\$1,287	\$1,364	\$1,387	\$965	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,761,129	\$2,434,351	\$2,347,256	\$2,433,715	\$2,283,549	\$2,161,515	\$2,100,743	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$10,186,172	\$1,621,037	\$1,708,536	\$1,286,684	\$2,031,088	\$1,632,368	\$1,628,469	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,273,467	\$214,294	\$285,268	\$295,076	\$175,722	\$184,130	\$188,967	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$588,161)	(\$336,695)	(\$717,182)	(\$527,975)	(\$27,239)	\$1,248,303	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$71,582,851	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99													
555 PURCHASED POWER													
18	Short-Term Sales	\$80,920,114	\$12,768,901	\$21,966,758	\$19,455,012	\$10,031,182	\$8,212,223	\$8,486,038	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	\$550,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$14,589,094)	(\$144,322)	(\$10,040,160)	(\$6,252,272)	\$580,826	\$811,234	\$455,600	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,841,075)	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
24	Deduct Revenue From Solar Select	(\$41,818,829)	(\$4,862,162)	(\$13,245,616)	(\$15,027,138)	(\$3,949,003)	(\$2,822,751)	(\$2,112,158)	\$0	\$0	\$0	\$0	\$0
25	from Nichols billing worksheet - POWER/	\$528,653	\$29,529	\$114,980	\$148,778	\$56,427	\$74,697	\$104,242	\$0	\$0	\$0	\$0	\$0
26	223178-180 Capacity only - RF (Regular	\$22,704,521	\$1,068,874	\$14,873,040	\$15,815,277	(\$3,816,360)	(\$3,223,110)	(\$2,013,200)	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	(\$11,747,346)	(\$1,052,740)	(\$2,314,837)	(\$4,458,320)	(\$1,109,013)	(\$1,380,032)	(\$1,432,404)	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	(\$5,805,990)	(\$833,441)	(\$1,386,328)	(\$2,800,022)	(\$137,500)	(\$237,793)	(\$410,906)	\$0	\$0	\$0	\$0	\$0
29	Intercompany Transmission	(\$1,273,457)	(\$214,294)	(\$255,268)	(\$175,722)	(\$184,130)	(\$188,967)	\$0	\$0	\$0	\$0	\$0	\$0
30		(\$8,851,497)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	\$0	\$0	\$0	\$0	\$0
31	Total 447 Sales for Resale	(\$46,263,945)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,841,075)	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
24	Kettle Falls Wood-501110	\$2,270,068	\$776,613	\$610,601	\$632,850	(\$22,216)	\$0	\$272,220	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$3,372	\$788	\$5,300	(\$3,247)	\$20	(\$5,519)	\$6,030	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$9,896,977	\$2,068,317	\$887,176	\$2,215,754	\$2,009,290	\$1,172,871	\$1,573,569	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$111,511	\$20,662	\$16,718	\$22,682	\$6,678	\$41,134	\$41,037	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$12,281,928	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
29	H:\Generation\KFGS Hog Fuel\.....YYYYY	180,653	55,618	49,341	52,895	-	-	22,799	-	-	-	-	-
30	H:\Generation\Colstrip\Colstrip Fuel\.....Y	456,909	94,382	84,400	99,623	69,067	42,755	66,682	-	-	-	-	-

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

Line No.	Deal Number	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
31	501 FUEL-COST PERTON	\$13.96	\$12.38	\$11.96	\$29.09	\$27.43	\$11.94						
32	Kettle Falls	\$21.91	\$10.16	\$22.24			\$23.60						
33	Colstrip												
34	547 FUEL												
35	NE CT Gas(01)547213	(\$152)	\$2,307	\$10,489	\$23,648	(\$2,426)	\$13,904	\$0	\$0	\$0	\$0	\$0	\$0
36	Boulder Park-547216	\$30,234	\$205,334	\$152,890	\$10,113	\$14,935	\$54,616	\$0	\$0	\$0	\$0	\$0	\$0
37	Kettle Falls CT-547211	\$127,413	\$72,905	\$35,599	(\$47)	\$4,027	\$8,818	\$0	\$0	\$0	\$0	\$0	\$0
38	Coyote Springs-547610	\$2,612,337	\$5,587,117	\$3,604,314	\$1,817,341	\$655,590	\$760,751	\$0	\$0	\$0	\$0	\$0	\$0
39	Lancaster-547312	\$2,620,838	\$5,983,438	\$3,298,237	\$1,471,291	\$1,148,758	\$831,582	\$0	\$0	\$0	\$0	\$0	\$0
40	Rathdrum CT-547310	\$1,396,738	\$50,766	\$370,531	\$45,297	\$42,529	\$152,865	\$0	\$0	\$0	\$0	\$0	\$0
41	Total 547 Fuel Expense	\$5,520,134	\$12,385,907	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,538	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL NET EXPENSE	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$3,198,135	\$6,841,360	\$0	\$0	\$0	\$0	\$0	\$0
43	456 TRANSMISSION REVENUE												
44	456100 ED AN	(\$6,748,091)	(\$1,206,925)	(\$1,588,507)	(\$992,137)	(\$801,805)	(\$1,217,742)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$63)	\$0	(\$113)	(\$400)	(\$1,159)	(\$5,938)	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$511,373)	\$0	(\$134,197)	(\$131,435)	(\$144,449)	(\$101,292)	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,273,457)	(\$214,294)	(\$255,268)	(\$175,722)	(\$184,130)	(\$188,967)	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$6,438)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED AN - Low Voltage	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	\$0	\$0	\$0	\$0	\$0	\$0
51	456702 ED AN - Low Voltage	(\$839,638)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$9,951,508)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,745,648)	\$0	\$0	\$0	\$0	\$0	\$0
53	565 TRANSMISSION EXPENSE												
54	565000 ED AN	\$8,967,509	\$1,467,419	\$1,534,204	\$1,448,591	\$1,439,342	\$1,400,948	\$0	\$0	\$0	\$0	\$0	\$0
55	565312 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$8,994,725	\$1,471,955	\$1,538,740	\$1,681,541	\$1,443,878	\$1,405,484	\$0	\$0	\$0	\$0	\$0	\$0
57	557 Broker & Related Fees												
58	557170 ED AN	\$163,605	\$26,103	\$34,154	\$24,693	\$27,810	\$26,268	\$3,262	\$0	\$0	\$0	\$0	\$0
59	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557165 ED AN	\$165,934	\$7,482	\$63,756	\$93,339	\$2,320	\$13,675	\$0	\$0	\$0	\$0	\$0	\$0
61	557018 ED AN	\$24,601	\$4,183	\$3,696	\$4,051	\$4,417	\$4,064	\$0	\$0	\$0	\$0	\$0	\$0
62	Total 557 ED AN Broker & Related Fees	\$374,140	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$3,262	\$0	\$0	\$0	\$0	\$0
63	Other Gas Purchases and Sales												
64	Econ Dispatch-557010	(\$3,825,842)	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	(\$2,700,280)	\$1,134,947	\$1,320,678	\$0	\$0	\$0	\$0	\$0
65	Econ Dispatch-557150	(\$2,258,156)	(\$901,820)	(\$932,881)	(\$215,216)	(\$101,314)	(\$226,107)	\$0	\$0	\$0	\$0	\$0	\$0
66	Gas Bookouts-557700	(\$3,684,491)	\$872,753	\$2,031,932	\$721,925	\$37,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Gas Bookouts-557711	(\$872,753)	(\$2,031,932)	(\$721,925)	(\$37,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-557730	\$30,254,677	\$4,906,385	\$11,308,605	\$7,530,576	\$2,058,108	\$2,986,579	\$1,464,224	\$0	\$0	\$0	\$0	\$0
69	Fuel Dispatch-456015	\$6,180,434	\$2,639,859	\$1,581,251	\$3,230,099	\$291,533	(\$781,355)	(\$780,953)	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Extraction Plant Cr - 456018	(\$7,705,103)	(\$2,364,599)	(\$917,000)	(\$631,570)	(\$100,217)	(\$2,561,606)	(\$1,130,111)	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$204,284)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	(\$34,636)	(\$30,473)	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	(\$25,735,864)	(\$2,026,094)	(\$12,172,302)	(\$5,497,562)	(\$2,486,281)	(\$1,792,234)	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	\$746,325	\$345,718	\$612,250	\$0	\$364,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Total Other Gas Purchases and Sales Subtotal	(\$3,294,138)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	(\$1,174,976)	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557295	\$294	\$25	\$17	\$135	\$32	\$48	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$294	\$25	\$17	\$135	\$32	\$48	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Net Resource Optimization	(\$1,839,883)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,175,869)	\$0	\$0	\$0	\$0	\$0
85	Adjusted Actual Net Expense	\$67,805,373	\$15,582,997	\$20,044,407	\$19,766,986	\$4,847,212	\$2,192,437	\$5,371,334	\$0	\$0	\$0	\$0	\$0



Revenue By Revenue Class

Electric

Data Source: Financial Reporting
Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201906	ED	01	01 RESIDENTIAL	228,234	157,234,334	15,676,334	228,542	1,342,355,282	131,792,957
		21	21 FIRM COMMERCIAL	25,179	173,426,363	18,317,194	25,170	1,064,713,557	111,284,756
		31	31 FIRM- INDUSTRIAL	352	77,506,137	5,126,555	345	443,713,077	29,505,191
		39	39 FIRM-PUMPING-IRRIGATION ONLY	529	8,828,734	713,908	539	16,350,115	1,384,838
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	438	897,990	415,973	433	5,385,145	2,455,488
		80	80 INTERDEPARTMENT REVENUE	93	849,837	90,589	91	6,064,456	628,493
		83	83 MISC-SERVICE REVENUE SNP	0	0	14,037	0	0	86,044
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	151,251
		ED - Summary		254,825	418,743,394	40,379,799	255,119	2,878,581,631	277,289,019
201906 - Summary				254,825	418,743,394	40,379,799	255,119	2,878,581,631	277,289,019
Overall - Summary				254,825	418,743,394	40,379,799	255,119	2,878,581,631	277,289,019

Run Date: Jul 3, 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	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	022	248,495	\$17,879				
	01 RESIDENTIAL	3800	01	032	126,851	\$14,134				
	01 RESIDENTIAL	3800	01	001	39,422,292	\$3,474,989				
	01 RESIDENTIAL	3800	01	012	856,560	\$113,990				
01 - Summary					40,654,199	\$3,620,991				
21	21 FIRM COMMERCIAL	3800	21	025	5,020,960	\$291,554				
	21 FIRM COMMERCIAL	3800	21	021	23,192,125	\$1,537,202				
	21 FIRM COMMERCIAL	3800	21	031	1,751,045	\$150,794				
	21 FIRM COMMERCIAL	3800	21	011	13,574,140	\$1,248,200				
21 - Summary					43,538,270	\$3,227,749				
31	31 FIRM INDUSTRIAL	3800	31	025P	29,531,144	\$1,505,504				
	31 FIRM- INDUSTRIAL	3800	31	031	745,825	\$63,787				
	31 FIRM-INDUSTRIAL	3800	31	025	20,072,661	\$1,180,018				
	31 FIRM- INDUSTRIAL	3800	31	011	230,029	\$20,156				
	31 FIRM-INDUSTRIAL	3800	31	025PG	34,845,000	\$853,703				
	31 FIRM- INDUSTRIAL	3800	31	021	2,714,050	\$167,439				
31 - Summary					88,138,708	\$3,790,607				
ID - Summary					172,331,176	\$10,639,347				
Jurisdiction: OR										
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	check	01	001	0	0				
OR - Summary					0	0				
Jurisdiction: WA										
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	001	78,919,795	\$7,448,385				
	01 RESIDENTIAL	2800	01	002	131,250	\$8,090				
	01 RESIDENTIAL	2800	01	032	324,152	\$39,501				
	01 RESIDENTIAL	2800	01	022	1,139,214	\$99,989				
	01 RESIDENTIAL	2800	01	012	1,887,387	\$319,842				
01 - Summary					82,401,798	\$7,915,808				
21	21 FIRM COMMERCIAL	2800	21	011	21,585,728	\$2,642,256				
	21 FIRM COMMERCIAL	2800	21	025	23,564,761	\$1,743,329				
	21 FIRM COMMERCIAL	2800	21	021	52,613,297	\$4,504,815				
	21 FIRM COMMERCIAL	2800	21	031	4,191,343	\$374,825				
21 - Summary					101,955,128	\$9,265,225				
31	31 FIRM- INDUSTRIAL	2800	31	031	567,077	\$51,125				
	31 FIRM-INDUSTRIAL	2800	31	025	67,630,401	\$4,413,947				
	31 FIRM- INDUSTRIAL	2800	31	011	218,713	\$25,745				
	31 FIRM- INDUSTRIAL	2800	31	021	3,874,873	\$318,251				
31 - Summary					72,291,063	\$4,809,067				
WA - Summary					256,647,980	\$21,990,097				
Overall - Summary					428,979,166	\$32,629,445				

7/3/2019 12:07

Hourly Data

Avista
 DAY

Element Key----->
 Short Name----->

27096 27120 27157
 SOLAR SEL GEN PDX MidC-Hourly Solar Sel Power Cost

6/30/2019 H19	15	0	0
6/30/2019 H20	4	0	0
6/30/2019 H21	0	0	0
6/30/2019 H22	0	0	0
6/30/2019 H23	0	0	0
6/30/2019 H24	0	0	0
		<u>73,779.67</u>	Download
		<u>30,462.00</u>	Powerdex Estimate
		<u>104,241.67</u>	Total

Page 1 of 2

Total with est Est less actual

Purchase	13,715	13,715
Sale	163,028	163,028
Solar Select	30,462	

100.0%
100.0%

RUN 6/23/2019 Enter first day of the month that is missing powerdex values
6/30/2019 Click RUN to get data out of Nucleus

Check cell O1 - make sure it is not red, otherwise new formula needs to be added

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Formula multiply	Add/Sub	Adjusted Price with Formula	Total Amount * Price	Adj for entered	Actual Price * Volume
223066	6/29/2019	1100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-06-201911100	24	1	0	24.00	24.00	24.00	-
223066	6/28/2019	2200	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-06-201922000	18	1	0	18.00	18.00	18.00	-
223066	6/27/2019	0800	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	27-06-201908000	16	1	0	16.00	16.00	16.00	-
223067	6/30/2019	2400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	30-06-201924000	18	1	0	18.00	54.00	54.00	-
223067	6/30/2019	1000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	30-06-201910000	22	1	0	22.00	66.00	66.00	-
223067	6/29/2019	1400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	29-06-201914000	25	1	0	25.00	25.00	25.00	-
223067	6/29/2019	0800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	29-06-201908000	18	1	0	18.00	54.00	54.00	-
223067	6/28/2019	2400	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201924000	18	1	0	18.00	36.00	36.00	-
223067	6/28/2019	1000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201910000	18	1	0	18.00	54.00	54.00	-
223067	6/28/2019	0400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201904000	13	1	0	13.00	39.00	39.00	-
223067	6/28/2019	0300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201903000	13	1	0	13.00	39.00	39.00	-
223067	6/27/2019	1300	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	27-06-201913000	18	1	0	18.00	36.00	36.00	-
223067	6/26/2019	2300	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	26-06-201923000	12	1	0	12.00	12.00	12.00	-
223067	6/26/2019	0900	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	26-06-201909000	18	1	0	18.00	36.00	36.00	-
223067	6/25/2019	2100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	25-06-201921000	20	1	0	20.00	60.00	60.00	-
223067	6/25/2019	2000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	25-06-201920000	25	1	0	25.00	75.00	75.00	-
223067	6/25/2019	1100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	25-06-201911000	22	1	0	22.00	66.00	66.00	-
223067	6/25/2019	0300	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	25-06-201903000	13	1	0	13.00	26.00	26.00	-
223067	6/24/2019	2000	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	24-06-201920000	15	1	0	15.00	15.00	15.00	-
223067	6/24/2019	1900	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	24-06-201919000	18	1	0	18.00	36.00	36.00	-
223067	6/23/2019	2400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-06-201924000	10	1	0	10.00	30.00	30.00	-
223067	6/23/2019	2300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-06-201923000	10	1	0	10.00	30.00	30.00	-
223067	6/23/2019	2100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-06-201921000	10	1	0	10.00	30.00	30.00	-
223067	6/23/2019	0400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-06-201904000	5	1	0	5.00	15.00	15.00	-
223069	6/30/2019	0900	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-06-201909000	18	1.075	0	19.35	19.35	19.35	-
223069	6/26/2019	0400	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	26-06-201904000	13	1.075	0	13.98	13.98	13.98	-
223069	6/25/2019	1100	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-06-201911000	22	1.075	0	23.65	23.65	23.65	-
223069	6/23/2019	2300	0	5	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-06-201923000	10	1.075	0	10.75	53.75	53.75	-
223069	6/23/2019	1300	0	5	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-06-201913000	10	1.075	0	10.75	53.75	53.75	-
223069	6/23/2019	1100	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-06-201911000	7	1.075	0	7.53	22.58	22.58	-
223069	6/23/2019	0300	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-06-201903000	5	1.075	0	5.38	16.13	16.13	-
259434	6/30/2019	1300	0	32	[PDX MIDC-HOURLY HOURLY]*0.75	PURCHASE	30-06-201913000	24	0.75	0	18.00	576.00	576.00	-
259435	6/28/2019	1900	0	5	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	28-06-201919000	20	1.075	0	21.50	107.50	107.50	-
259436	6/24/2019	1400	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	24-06-201914000	17	1.075	0	18.28	18.28	18.28	-
259436	6/30/2019	1900	0	5	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-06-201919000	35	0.925	0	32.38	161.88	161.88	-
259436	6/30/2019	1300	0	5	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-06-201913000	24	0.925	0	22.20	111.00	111.00	-
259436	6/30/2019	0700	0	3	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-06-201907000	18	0.925	0	16.65	49.95	49.95	-
259436	6/29/2019	1100	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	29-06-201911000	24	0.925	0	22.20	44.40	44.40	-
259436	6/28/2019	1700	0	4	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	28-06-201917000	20	0.925	0	18.50	74.00	74.00	-
259436	6/26/2019	1900	0	5	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	26-06-201919000	22	0.925	0	20.35	101.75	101.75	-
259439	6/29/2019	1600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	29-06-201916000	25	1	0	25.00	50.00	50.00	-
259439	6/28/2019	2300	0	5	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201923000	18	1	0	18.00	90.00	90.00	-
259439	6/28/2019	1800	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201918000	20	1	0	20.00	20.00	20.00	-
259439	6/28/2019	0200	0	4	[PDX MIDC-HOURLY HOURLY]	SALE	28-06-201902000	13	1	0	13.00	52.00	52.00	-

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Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2019

REC Deferral Journal



Avista Corporation Journal Entry

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

Effective Date: 201906

Last Saved by: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by:
 Last Saved: 07/02/2019 1:59 PM
 Approval Requested: 07/02/2019 2:03 PM

Seq	Co.	FERC	Explanation	Ser.	Jur.	S/L	Debit	Credit	Comment
10	001	186324	- MISC DEF DEBIT-WA REC 3	ED	WA	DL		9,640.14	WA REC Deferral Interest
20	001	431016	- INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	9,640.14		WA REC Deferral Interest
30	001	186324	- MISC DEF DEBIT-WA REC 3	ED	WA	DL		84,902.00	WA REC Deferral 201807-201906
40	001	557322	- DEF POWER SUPPLY EXP-RECS	ED	WA	DL	84,902.00		WA REC Deferral 201807-201906
50	001	186322	- MISC DEF DEBIT - WA REC 1	ED	WA	DL	7,056.20		WA REC Deferral Amort Interest
60	001	419600	- INTEREST ON ENERGY DEFERRALS	ED	WA	DL	7,056.20		WA REC Deferral Amort Interest
70	001	186322	- MISC DEF DEBIT - WA REC 1	ED	WA	DL	140,278.00		WA REC Deferral Amort Interest
80	001	557324	- DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	140,278.00		WA Rec Deferral Amort
Totals:							241,876.34	241,876.34	


 Prepared by Carolyn Groome

 Reviewed by
 Date: 7/2/19
 Date: 7/2/19

Approved for Entry
 Corporate Accounting use Only
 Date:

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

DJ475 - Washington REC Deferral - Account 186324

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

186324 ED WA												
Month Ending	Balance before interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201801	-	-	-	-	0.52917%	-	-	-	-	-	0.00	Semi-Annual Compounding
201802	-	-	-	-	0.52917%	-	-	-	-	-	0.00	
201803	-	-	-	-	0.52917%	-	-	-	-	-	0.00	
201804	-	-	-	-	0.52917%	-	-	-	-	-	0.00	
201805	-	-	-	-	0.52917%	-	-	-	-	-	0.00	
201806	-	-	-	-	0.52917%	-	-	-	-	-	0.00	
201807	-	-	-	-	0.52917%	-	-	-	-	-	0.00	
201808	(199,983.00)	-	(199,983.00)	-	0.57417%	(574.12)	-	(199,983.00)	(200,557.12)	(200,557.12)	0.00	Semi-Annual Compounding
201809	(401,007.00)	-	(201,024.00)	-	0.57417%	(1,725.35)	-	(401,007.00)	(403,306.47)	(403,306.47)	0.00	
201810	(576,608.00)	-	(175,601.00)	-	0.57417%	(2,806.59)	-	(576,608.00)	(581,714.06)	(581,714.06)	0.00	
201811	(789,415.00)	-	(212,807.00)	-	0.57417%	(3,921.65)	-	(789,415.00)	(798,442.71)	(798,442.71)	0.00	
201812	(981,116.00)	-	(191,701.00)	-	0.57417%	(5,082.93)	-	(981,116.00)	(995,226.64)	(995,226.64)	0.00	
201901	(1,191,231.88)	-	(189,827.00)	-	0.57417%	(6,178.24)	-	(1,170,943.00)	(1,191,231.88)	(1,191,231.88)	0.00	
201902	(1,284,860.88)	-	(93,629.00)	-	0.57417%	(7,108.49)	-	(1,284,860.88)	(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
201903	(1,353,267.88)	-	(68,407.00)	-	0.57417%	(7,573.67)	-	(1,353,267.88)	(1,367,950.04)	(1,367,950.04)	0.00	
201904	(1,428,235.88)	-	(74,968.00)	-	0.57417%	(7,985.28)	-	(1,428,235.88)	(1,450,903.32)	(1,450,903.32)	0.00	
201905	(1,545,596.88)	-	(117,361.00)	-	0.57417%	(8,537.43)	-	(1,545,596.88)	(1,576,801.75)	(1,576,801.75)	0.00	
201906	(1,636,518.88)	-	(90,922.00)	-	0.57417%	(9,135.38)	-	(1,636,518.88)	(1,676,859.13)	(1,676,859.13)	0.00	
201907	(1,771,401.27)	-	(84,902.00)	-	0.57417%	(9,640.14)	-	(1,721,420.88)	(1,771,401.27)	(1,676,859.13)	94,542.14	Semi-Annual Compounding Transfer 186324 Def balance to 186322 for Amortization.
201908	(1,771,401.27)	-	-	-	-	-	-	(1,771,401.27)	(1,771,401.27)			
201909	(1,771,401.27)	-	-	-	-	-	-	(1,771,401.27)	(1,771,401.27)			
201910	(1,771,401.27)	-	-	-	-	-	-	(1,771,401.27)	(1,771,401.27)			
201911	(1,771,401.27)	-	-	-	-	-	-	(1,771,401.27)	(1,771,401.27)			
201912	(1,771,401.27)	-	-	-	-	-	-	(1,771,401.27)	(1,771,401.27)			
current month entry			(84,902.00)			(9,640.14)		(1,771,401.27)				

201906 UPDATE DATE TO CALC. JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		9,640.14
431016 ED WA	9,640.14	
186324 ED WA		84,902.00
557322 ED WA	84,902.00	

94,542.14 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)	(132,644)	-	-	-	-	-	-	(825,644)
Voluntary REC Broker Fee Expense	557171-ED-AN	1,676	3,081	2,644	4,930	3,219	3,476	-	-	-	-	-	-	19,027
Total		\$ (142,444)	\$ (104,073)	\$ (114,055)	\$ (178,551)	\$ (138,327)	\$ (129,168)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (806,617)

Washington State Share		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
Voluntary REC Revenue	65.73%	(94,730)	(70,432)	(76,706)	(120,602)	(93,038)	(87,187)	-	-	-	-	-	-	(542,696)
Voluntary REC Broker Fee Expense	65.73%	1,101	2,025	1,738	3,241	2,116	2,285	-	-	-	-	-	-	12,506
Total Surcharge (+) or Rebate (-)		\$ (93,629)	\$ (68,407)	\$ (74,968)	\$ (117,361)	\$ (90,922)	\$ (84,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (530,189)

Accounting Entries		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
186324 ED WA (201807 thru 201906)														
557322 ED WA														
		Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	

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

186322 ED WA												
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	
201803	1,342,851.68		255,647.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	0.00	
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334.57	2,097,334.57	0.00	
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68	2,341,871.82	2,341,871.82	0.00	
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)	(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)	(268,818.21)	(268,818.21)	0.00	
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)	(118,424.54)	(118,424.54)	0.00	
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04	18,398.51	18,398.51	0.00	
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04	166,135.59	166,135.59	0.00	
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04	339,478.56	339,478.56	0.00	
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56	523,958.26	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	
201903	693,353.56		181,119.00		0.57417%	5,446.25		874,472.56	884,932.87	884,932.87	0.00	
201904	874,472.56		148,142.00		0.57417%	6,262.51		1,022,614.56	1,038,521.12	1,038,521.12	0.00	
201905	1,022,614.56		136,185.00		0.57417%	7,056.20		1,158,799.56	1,180,968.63	1,180,968.63	0.00	
201906	1,158,799.56		140,278.00		0.57417%	-		1,299,077.56	1,328,302.83	1,180,968.63	(147,334.20)	
201907	1,328,302.83							1,328,302.83				
140,278.00												
7,056.20												

201906 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	7,056.20	
419600 ED WA		7,056.20
186322 ED WA	140,278.00	
557324 ED WA		140,278.00

147,334.20 TTL

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



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL Revenue Class: Billing Determinant: RIDER 98

Accounting Period	Service/Rate Cod	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201906	ED WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-51,140	0	0	-437,053
		0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-12
		0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-85	0	0	-905
		0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,807	0	0	-101,576
		0011	0011 - GENERAL SERVICE	442200	31 FIRM- INDUSTRIAL	0	0	-150	0	0	-1,168
		0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-39	0	0	-445
		0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,294	0	0	-12,021
		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	-36,092	0	0	-220,326
		0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,658	0	0	-16,602
		0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-255	0	0	-1,641
		0022	0022 - EXTRA LGGE GEN SE	440000	01 RESIDENTIAL	0	0	-781	0	0	-6,318
		0025	0025 - EXTRA LGGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-8,285	0	0	-50,140
		0025	0025 - EXTRA LGGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-24,015	0	0	-136,500
		0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-4
		0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,076	0	0	-3,481
		0031	0031 - PUMPING SERVICE	442300	21 FIRM COMMERCIAL	0	0	-2,955	0	0	-9,254
		0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-400	0	0	-1,588
		0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,058	0	0	-2,286
		0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-10	0	0	-70
		0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-228	0	0	-802
		0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-132	0	0	-281
		0042	0042 - CST OWND ST LITS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-10
		0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-336	0	0	-2,018
		0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	0	-46
		0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-17	0	0	-103
		0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-177	0	0	-240
		0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	0	-1,070
		0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-29
		0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-1
		0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-94	0	0	-20
		0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-572
		0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
		WA - Total				0	0	-147,146	0	0	0
		ED - Total				0	0	-147,146	0	0	-1,006,583
		201906 - Total				0	0	-147,146	0	0	-1,006,583
		Overall - Total				0	0	-147,146	0	0	-1,006,583

Run Date: Jul 2, 2019

For Internal Use Only

Conversion Factor 0.953323
Amort Expense \$ (140,278)

UE-170485 7-2018 thru 6-2019