

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

MONTH OF JULY 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                    |
| <b>YTD Totals</b>   | \$0                               | \$0           | \$0                    |
| <b>Total Deferral</b>   | (\$33,223,458)                    | (\$1,463,382) | (\$34,686,840)         |

Attachment A

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of July 2019

ERM Deferral Journal

**Avista Corporation Journal Entry**

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

Effective Date: 201907  
 Last Update: 08/06/2019 10:18 AM  
 Approval Requested: 08/06/2019 10:18 AM

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

| Seq. Co. | FERC  | Ser. | Jur. | S.I. | Debit     | Credit    | Comment                                   |
|----------|---|------|------|------|-----------|-----------|---|
| 10 001   | 182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY | ED   | WA   | DL   | 0.00      | 88,722.00 | Interest Accrual for Amortization Balance |
| 20 001   | 431600 - INTEREST EXPENSE ENERGY DEFERRALS          | ED   | WA   | DL   | 88,722.00 | 0.00      | Interest Expense on Amortization Balance  |
| 30 001   | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED   | WA   | DL   | 0.00      | 0.00      | Current Year ERM (2019)                   |
| 40 001   | 557280 - DEFERRED POWER SUPPLY EXPENSE              | ED   | WA   | DL   | 0.00      | 0.00      | Current Year ERM Deferral Expense (2019)  |
| 50 001   | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED   | WA   | DL   | 0.00      | 0.00      | Current Year ERM Interest Accrual (2019)  |
| 60 001   | 431600 - INTEREST EXPENSE ENERGY DEFERRALS          | ED   | WA   | DL   | 0.00      | 0.00      | Current Year ERM Interest Expense (2019)  |
| 70 001   | 431600 - INTEREST EXPENSE ENERGY DEFERRALS          | ED   | WA   | DL   | 34,761.00 | 0.00      | Interest Expense on 2018 Pending Balance  |
| 80 001   | 186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR    | ED   | WA   | DL   | 0.00      | 34,761.00 | Interest Expense on 2018 Pending Balance  |

**Totals:** 123,483.00 123,483.00

*Cheryl Kettner* 8/6/2019  
 Prepared by Cheryl Kettner Date

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

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

AVISTA CORPORATION  
Cost of Long-Term Debt Detail - Washington  
June 30, 2019

| Line No. | Description (a)  | Coupon Rate (b) | Maturity Date (c) | Settlement Date (d) | Principal Amount (e) | Issuance Costs (f) | SWAP Loss/(Gain) (g) | Discount (Premium) (g) | Loss/Reacq Expenses (h) | Net Proceeds (i) | Yield to Maturity (i) | Principal Outstanding 6/30/2019 (k) | Effective Cost | Line No. |
|----------|------------------|-----------------|-------------------|---------------------|----------------------|--------------------|----------------------|------------------------|-------------------------|------------------|-----------------------|-------------------------------------|----------------|----------|
| 1        | FMBS - SERIES A  | 7.530%          | 5/5/2023          | 5/6/1993            | 5,500,000            | 42,712             | -                    | -                      | 963,011                 | 4,494,277        | 9.359%                | 5,500,000                           | 514,744        | 1        |
| 2        | FMBS - SERIES A  | 7.540%          | 5/5/2023          | 5/7/1993            | 1,000,000            | 7,766              | -                    | -                      | 175,412                 | 816,822          | 9.375%                | 1,000,000                           | 93,747         | 2        |
| 3        | FMBS - SERIES A  | 7.180%          | 8/11/2023         | 8/12/1993           | 7,000,000            | 54,364             | -                    | -                      | -                       | 6,945,636        | 7.244%                | 7,000,000                           | 507,064        | 3        |
| 4        | ADVANCE ASSOCIAT | 3.700%          | 6/1/2037          | 6/3/1997            | 40,000,000           | 1,298,086          | -                    | -                      | (1,769,125)             | 40,473,039       | 3.644%                | 40,000,000                          | 1,457,531      | 4        |
| 5        | FMBS - SERIES C  | 6.370%          | 6/19/2028         | 6/19/1998           | 25,000,000           | 158,304            | -                    | -                      | 188,649                 | 24,653,047       | 6.475%                | 25,000,000                          | 1,618,863      | 5        |
| 6        | 5.45% SERIES     | 5.450%          | 12/1/2019         | 11/18/2004          | 90,000,000           | 1,192,681          | (4,445,000)          | 239,400                | 7,244,918               | 81,323,001       | 6.462%                | 90,000,000                          | 5,815,420      | 6        |
| 7        | FMBS - 6.25%     | 6.250%          | 7/1/2037          | 11/17/2005          | 150,000,000          | 1,812,935          | 3,798,000            | 367,500                | 1,700,376               | 150,564,188      | 6.222%                | 150,000,000                         | 9,332,891      | 7        |
| 8        | FMBS - 5.70%     | 5.700%          | 4/1/2022          | 12/15/2006          | 150,000,000          | 2,284,788          | (10,776,222)         | 222,000                | -                       | 141,337,686      | 4.907%                | 150,000,000                         | 9,179,674      | 8        |
| 9        | 5.125% SERIES    | 5.125%          | 12/20/2020        | 9/22/2009           | 250,000,000          | 385,129            | -                    | 575,000                | 2,875,817               | 250,040,618      | 4.907%                | 250,000,000                         | 12,288,615     | 9        |
| 10       | 3.89% SERIES     | 3.890%          | 12/20/2020        | 12/20/2010          | 52,000,000           | 258,834            | -                    | -                      | 6,273,664               | 45,341,207       | 5.78%                 | 52,000,000                          | 2,900,581      | 10       |
| 11       | 5.55% SERIES     | 5.550%          | 12/20/2040        | 12/20/2010          | 35,000,000           | 692,833            | -                    | -                      | 5,263,822               | 29,477,345       | 6.788%                | 35,000,000                          | 2,375,887      | 11       |
| 12       | 4.45% SERIES     | 4.450%          | 12/14/2041        | 12/14/2011          | 85,000,000           | 258,834            | 10,557,000           | -                      | -                       | 73,790,167       | 5.340%                | 85,000,000                          | 4,538,871      | 12       |
| 13       | 4.23% SERIES     | 4.230%          | 11/29/2047        | 11/30/2012          | 80,000,000           | 730,833            | 18,546,870           | -                      | 105,020                 | 60,617,277       | 5.868%                | 80,000,000                          | 4,694,533      | 13       |
| 14       | 4.11% SERIES     | 4.110%          | 12/1/2044         | 12/18/2014          | 60,000,000           | 428,205            | (5,429,000)          | -                      | -                       | 65,000,795       | 3.650%                | 60,000,000                          | 2,190,040      | 14       |
| 15       | 4.37% SERIES     | 4.370%          | 12/1/2045         | 12/16/2015          | 100,000,000          | 590,761            | 9,383,299            | -                      | -                       | 90,025,940       | 5.017%                | 100,000,000                         | 5,016,889      | 15       |
| 16       | 3.54% SERIES     | 3.540%          | 12/1/2051         | 12/15/2016          | 175,000,000          | 1,042,569          | 53,866,197           | -                      | -                       | 119,991,233      | 5.598%                | 175,000,000                         | 9,797,043      | 16       |
| 17       | 3.91% SERIES     | 3.910%          | 12/1/2047         | 12/14/2017          | 90,000,000           | 552,539            | 8,823,322            | -                      | -                       | 80,624,139       | 4.550%                | 90,000,000                          | 4,095,220      | 17       |
| 18       | 4.35% SERIES     | 4.350%          | 6/1/2048          | 5/22/2018           | 375,000,000          | 4,246,448          | 26,560,102           | 378,750                | -                       | 343,794,700      | 4.861%                | 375,000,000                         | 18,303,348     | 18       |
| 19       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       | 1,770,500,000                       | 94,700,962     | 19       |
| 22       | Repurchase       | 8.85%           | 6/5/2028          | 5/24/2002           | 10,000,000           |                    |                      |                        | (2,228,153)             | 12,228,153       | 6.981%                |                                     |                | 22       |
| 23       | Repurchase       | 8.83%           | 6/5/2028          | 4/3/2003            | 10,000,000           |                    |                      |                        | (450,769)               | 10,450,769       | 8.395%                |                                     | -188,084       | 23       |
| 24       | Repurchase       | 8.83%           | 12/29/2022        | 3/11/2003           | 5,000,000            |                    |                      |                        | 92,363                  | 4,907,637        | 9.029%                |                                     | -43,661        | 24       |
| 25       | Repurchase       | 5.72%           | 3/1/2034          | 12/30/2008          | 17,000,000           |                    |                      |                        | 1,916,297               | 15,083,703       | 6.661%                |                                     | 10,341         | 25       |
| 26       | Repurchase       | 6.55%           | 10/1/2032         | 12/31/2008          | 66,700,000           |                    |                      |                        | 3,709,174               | 62,990,826       | 7.034%                |                                     | 159,446        | 26       |
| 27       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     | 324,360        | 27       |
| 28       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     | 94,963,364     | 28       |
| 29       |                  |                 |                   |                     | 84,645,673           |                    |                      |                        |                         |                  | -4.688%               | 1,770,500,000                       | 3,967,920      | 29       |
| 30       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     | 98,931,263     | 30       |
| 31       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     | 98,931,263     | 31       |
| 32       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  | 5.333%                |                                     |                | 32       |
| 33       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     |                | 33       |
| 34       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     |                | 34       |
| 35       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     |                | 35       |
| 36       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     |                | 36       |
| 37       |                  |                 |                   |                     |                      |                    |                      |                        |                         |                  |                       |                                     |                | 37       |

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT June 30, 2019

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

a Short Term-Debt

### 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  | 0.35109% |

**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)          | (25,270,462) | 0.00      |                  |
| 7/31/2019    | (25,270,462) | 0                | 0            |             | (88,722) |                      | (25,270,462)                | (25,359,184)          | (25,270,462) | 88,722.00 |                  |
| 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 | 88,722 |        | Interest Expense Energy Deferrals          |
| 182350 ED WA |        | 88,722 | Regulatory Asset ERM Approved For Recovery |

**Avista Corp. - Resource Accounting  
Washington Energy Recovery Mechanism (ERM) Current Year Deferral**

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA  
watch interest (+) Balance Int Exp 419600 ED WA

|                        |          |
|------------------------|----------|
| Jan-June Interest Rate | 0.35161% |
| Jul-Dec Interest Rate  | 0.35109% |

**Account 186280**

| Month Ending | Beg. Balance | Balance Transfer | Deferral - Sur./(Reb.) | Adjustments | Interest | Interest Adjustments | End Balance before interest | Balance with Interest | GLW Balance | Check | Adjustment Notes |
|--------------|--------------|------------------|------------------------|-------------|----------|----------------------|-----------------------------|-----------------------|-------------|-------|------------------|
| 12/31/2018   | (9,696,264)  |                  |                        |             |          |                      |                             |                       | (9,696,264) |       |                  |
| 1/31/2019    | 0            | 9,696,264        | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 2/28/2019    | 0            |                  | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 3/31/2019    | 0            |                  | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 4/30/2019    | 0            |                  | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 5/31/2019    | 0            |                  | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 6/30/2019    | 0            |                  | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 7/31/2019    | 0            |                  | 0                      |             | 0        |                      | 0                           | 0                     | 0           | 0.00  |                  |
| 8/31/2019    |              |                  |                        |             |          |                      |                             |                       |             |       |                  |
| 9/30/2019    |              |                  |                        |             |          |                      |                             |                       |             |       |                  |
| 10/31/2019   |              |                  |                        |             |          |                      |                             |                       |             |       |                  |
| 11/30/2019   |              |                  |                        |             |          |                      |                             |                       |             |       |                  |
| 12/31/2019   |              |                  |                        |             |          |                      |                             |                       |             |       |                  |

Entry:

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



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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

|                        |          |
|------------------------|----------|
| Jan-June Interest Rate | 0.35161% |
| Jul-Dec Interest Rate  | 0.35109% |

**Account 186290**

| Month Ending | Beg. Balance | Balance Transfer | Other Activity | Adjustments | Interest | Interest Adjustments | End Balance before interest | Balance with Interest | GLW Balance | Check     | Adjustment Notes |
|--------------|--------------|------------------|----------------|-------------|----------|----------------------|-----------------------------|-----------------------|-------------|-----------|------------------|
| 12/31/2018   | 0            | (9,696,264)      |                |             |          |                      | (9,696,264)                 | (9,730,357)           | 0           |           |                  |
| 1/31/2019    | (9,696,264)  | 0                |                |             | (34,093) |                      | (9,696,264)                 | (9,764,450)           | (9,730,357) | 0.00      |                  |
| 2/28/2019    | (9,696,264)  |                  |                |             | (34,093) |                      | (9,696,264)                 | (9,798,543)           | (9,764,450) | 0.00      |                  |
| 3/31/2019    | (9,696,264)  |                  |                |             | (34,093) |                      | (9,696,264)                 | (9,832,636)           | (9,798,543) | 0.00      |                  |
| 4/30/2019    | (9,696,264)  |                  |                |             | (34,093) |                      | (9,696,264)                 | (9,866,729)           | (9,832,636) | 0.00      |                  |
| 5/31/2019    | (9,696,264)  |                  |                |             | (34,093) |                      | (9,696,264)                 | (9,900,822)           | (9,866,729) | 0.00      |                  |
| 6/30/2019    | (9,696,264)  |                  |                |             | (34,093) |                      | (9,696,264)                 | (9,935,583)           | (9,900,822) | 0.00      |                  |
| 7/31/2019    | (9,900,822)  |                  |                |             | (34,761) |                      | (9,900,822)                 |                       | (9,900,822) | 34,761.00 |                  |
| 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 | 34,761 |        | Interest Expense on 2018 Pending Balance |
| 186290 ED WA | -      | 34,761 | Interest Expense on 2018 Pending Balance |

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

| Line No. | WASHINGTON ACTUALS                                    | Jan-19               | Feb-19               | Mar-19              | Apr-19               | May-19               | Jun-19               | Jul-19               | Aug-19                | Sep-19              | Oct-19              | Nov-19              | Dec-19              |
|----------|---|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
|          | <b>TOTAL</b>  | \$81,459,938         | \$12,471,420         | \$15,020,181        | \$10,654,380         | \$9,382,490          | \$10,767,043         | \$9,877,087          | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 1        | 555 Purchased Power                                   | \$13,287,337         | \$12,471,420         | \$15,020,181        | \$10,654,380         | \$9,382,490          | \$10,767,043         | \$9,877,087          | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 2        | 447 Sale for Resale                                   | (\$52,879,316)       | (\$3,700,447)        | (\$7,976,187)       | (\$10,773,352)       | (\$9,218,088)        | (\$7,641,075)        | (\$6,615,371)        | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 3        | 501 Thermal Fuel                                      | \$2,866,380          | \$1,489,795          | \$2,867,639         | \$1,993,772          | \$1,171,488          | \$1,892,856          | \$2,365,484          | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 4        | 547 CT Fuel   | \$36,101,090         | \$12,385,807         | \$7,672,060         | \$3,367,643          | \$1,862,247          | \$1,822,536          | \$5,470,663          | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 5        | 456 Transmission Revenue                              | (\$11,480,461)       | (\$1,387,701)        | (\$1,693,902)       | (\$1,531,403)        | (\$1,383,252)        | (\$1,745,648)        | (\$1,528,953)        | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 6        | 565 Transmission Expense                              | \$10,330,774         | \$1,471,955          | \$1,538,740         | \$1,453,127          | \$1,443,878          | \$1,405,484          | \$1,336,049          | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 7        | 557 Broker Fees                                       | \$425,237            | \$37,768             | \$91,606            | \$122,083            | \$34,547             | \$44,007             | \$52,526             | \$1,833               | \$0                 | \$0                 | \$0                 | \$0                 |
| 8        | <b>Adjusted Actual Net Expense</b>                    | <b>\$14,844,176</b>  | <b>\$22,529,181</b>  | <b>\$17,147,238</b> | <b>\$5,286,250</b>   | <b>\$3,293,308</b>   | <b>\$6,545,203</b>   | <b>\$10,957,485</b>  | <b>\$1,833</b>        | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          |
|          | <b>Total through July</b>                             | <b>\$80,604,674</b>  |                      |                     |                      |                      |                      |                      |                       |                     |                     |                     |                     |
|          | <b>AUTHORIZED NET EXPENSE-SYSTEM</b>                  |                      |                      |                     |                      |                      |                      |                      |                       |                     |                     |                     |                     |
| 9        | 555 Purchased Power                                   | \$64,126,727         | \$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                                   | (\$32,779,526)       | (\$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                                      | \$15,953,897         | \$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   | \$35,169,330         | \$8,800,467          | \$7,046,200         | \$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                              | (\$8,661,990)        | (\$1,062,694)        | (\$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                              | \$10,124,241         | \$1,386,858          | \$1,618,473         | \$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                                       | \$239,750            | \$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                                 | (\$1,763,998)        | (\$251,914)          | (\$251,914)         | (\$251,914)          | (\$251,914)          | (\$251,914)          | (\$251,914)          | (\$251,914)           | (\$251,914)         | (\$251,914)         | (\$251,914)         | (\$251,914)         |
| 17       | <b>Authorized Net Expense</b>                         | <b>\$82,409,031</b>  | <b>\$18,199,665</b>  | <b>\$15,081,709</b> | <b>\$10,233,296</b>  | <b>\$6,111,472</b>   | <b>\$5,882,705</b>   | <b>\$9,699,295</b>   | <b>\$14,547,927</b>   | <b>\$12,481,353</b> | <b>\$13,261,866</b> | <b>\$16,244,124</b> | <b>\$16,930,995</b> |
| 18       | <b>Actual - Authorized Net Expense</b>                | <b>(\$1,806,190)</b> | <b>\$5,328,292</b>   | <b>\$2,065,529</b>  | <b>(\$4,947,046)</b> | <b>(\$2,818,164)</b> | <b>\$662,498</b>     | <b>\$1,258,190</b>   | <b>(\$14,546,094)</b> |                     |                     |                     |                     |
| 19       | Resource Optimization - Subtotal                      | (\$2,420,561)        | \$738,821            | \$2,484,774)        | (\$439,038)          | (\$1,100,871)        | (\$1,173,869)        | (\$580,578)          |                       |                     |                     |                     |                     |
| 20       | Adjusted Net Expense                                  | #VALUE!              | \$2,843,518          | \$4,685,277         | (\$5,386,084)        | (\$3,919,035)        | (\$511,371)          | \$677,612            | #VALUE!               | \$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                                      | (\$2,778,244)        | \$1,869,044          | \$3,079,633         | (\$3,540,273)        | (\$2,575,982)        | (\$336,124)          | \$445,394            | #VALUE!               | \$0                 | \$0                 | \$0                 | \$0                 |
| 23       | Washington 100% Activity (EIA 937)                    | \$0                  | \$0                  | \$0                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                   | \$0                 | \$0                 | \$0                 | \$0                 |
| 24       | WA Retail Revenue Adjustment (+) Surcharge (-) Rebate | \$38,864             | \$302,672            | (\$383,896)         | \$412,799            | \$112,155            | (\$87,471)           | \$297,602            | #VALUE!               | \$0                 | \$0                 | \$0                 | \$0                 |
| 25       | <b>Net Power Cost (+) Surcharge (-) Rebate</b>        | <b>(\$2,739,380)</b> | <b>(\$1,417,264)</b> | <b>\$2,464,636</b>  | <b>(\$3,127,474)</b> | <b>(\$2,463,827)</b> | <b>(\$423,595)</b>   | <b>\$742,996</b>     | <b>#VALUE!</b>        | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          |
| 27       | <b>Cumulative Balance</b>                             | <b>(\$1,417,264)</b> | <b>\$67,884</b>      | <b>\$2,532,520</b>  | <b>(\$594,954)</b>   | <b>(\$3,058,781)</b> | <b>(\$3,482,376)</b> | <b>(\$2,739,380)</b> | <b>#VALUE!</b>        | <b>#VALUE!</b>      | <b>#VALUE!</b>      | <b>#VALUE!</b>      | <b>#VALUE!</b>      |
|          | Deferral Amount, Cumulative (Customer)                | \$0                  | \$0                  | \$0                 | \$0                  | \$0                  | \$0                  | \$0                  | #VALUE!               | #VALUE!             | #VALUE!             | #VALUE!             | #VALUE!             |
|          | Deferral Amount, Monthly Entry                        | \$0                  | \$0                  | \$0                 | \$0                  | \$0                  | \$0                  | \$0                  | #VALUE!               | #VALUE!             | #VALUE!             | #VALUE!             | #VALUE!             |
|          | <b>Acct 55780 Entry: (+) Rebate, (-) Surcharge</b>    | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>#VALUE!</b>        | <b>#VALUE!</b>      | <b>#VALUE!</b>      | <b>#VALUE!</b>      | <b>#VALUE!</b>      |
|          | <b>Company Band Gross Margin Impact, Cumulative</b>   | <b>(\$1,417,264)</b> | <b>\$67,884</b>      | <b>\$2,532,520</b>  | <b>(\$594,954)</b>   | <b>(\$3,058,781)</b> | <b>(\$3,482,376)</b> | <b>(\$2,739,380)</b> | <b>#VALUE!</b>        | <b>#VALUE!</b>      | <b>#VALUE!</b>      | <b>#VALUE!</b>      | <b>#VALUE!</b>      |

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

| Line No.  | 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     |
|-----------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------|------------|------------|------------|------------|
|           | <b>555 PURCHASED POWER</b>               |                     |                     |                     |                     |                     |                    |                     |        |            |            |            |            |
| 1         | Short-Term Purchases                     | \$2,854,577         | \$3,156,734         | \$7,001,996         | \$1,757,522         | \$2,214,282         | \$2,424,058        | \$3,479,617         |        | \$0        | \$0        | \$0        | \$0        |
| 2         | Chelan County PUD (Rocky Reach Slice)    | \$8,944,495         | \$1,277,785         | \$1,277,785         | \$1,277,785         | \$1,277,785         | \$1,277,785        | \$1,277,785         |        | \$0        | \$0        | \$0        | \$0        |
| 3         | Douglas County PUD (Wells Settlement)    | \$463,400           | \$63,699            | \$57,509            | \$39,998            | \$67,634            | \$57,526           | \$121,244           |        | \$0        | \$0        | \$0        | \$0        |
| 4         | Douglas County PUD (Wells)               | \$1,070,636         | \$152,948           | \$152,948           | \$152,948           | \$152,948           | \$152,948          | \$152,948           |        | \$0        | \$0        | \$0        | \$0        |
| 5         | Grant County PUD (Priest Rapids/Wanapum) | \$5,555,298         | \$776,466           | \$776,466           | \$896,502           | \$776,466           | \$776,466          | \$776,466           |        | \$0        | \$0        | \$0        | \$0        |
| 6         | Bonneville Power Admin. (WNP-3)          | \$7,910,918         | \$2,485,973         | \$1,358,266         | \$1,315,484         | \$0                 | \$0                | \$0                 |        | \$0        | \$0        | \$0        | \$0        |
| 7         | Inland Power & Light - Deer Lake         | \$6,391             | \$973               | \$1,326             | \$1,015             | \$700               | \$633              | \$616               |        | \$0        | \$0        | \$0        | \$0        |
| 8         | Arch Ford (Jim Ford) 100133, Glen/Rose   | \$137,301           | \$160,032           | \$130,122           | \$164,892           | \$134,892           | \$155,759          | \$115,371           |        | \$0        | \$0        | \$0        | \$0        |
| 9         | Stimson Lumber                           | \$1,035,071         | \$175,635           | \$116,166           | \$88,987            | \$158,450           | \$160,694          | \$223,005           |        | \$0        | \$0        | \$0        | \$0        |
| 10        | City of Spokane-Upper                    | \$1,651,994         | \$278,635           | \$268,107           | \$301,774           | \$332,525           | \$204,948          | \$14,118            |        | \$0        | \$0        | \$0        | \$0        |
| 11        | City of Spokane - Waste-to-Energy        | \$3,040,866         | \$584,639           | \$427,257           | \$466,708           | \$424,403           | \$266,006          | \$482,286           |        | \$0        | \$0        | \$0        | \$0        |
| 12        | Rathrum Power Company                    | \$6,489             | \$1,297             | \$1,364             | \$1,397             | \$1,286             | \$985              | \$1,167             |        | \$0        | \$0        | \$0        | \$0        |
| 13        | 100074, 100075, 100076                   | \$16,123,144        | \$2,434,351         | \$2,347,256         | \$2,433,715         | \$2,283,549         | \$2,161,515        | \$2,100,743         |        | \$0        | \$0        | \$0        | \$0        |
| 14        | Palouse Wind                             | \$11,333,079        | \$1,921,037         | \$1,708,936         | \$2,031,088         | \$1,632,884         | \$1,626,459        | \$1,146,307         |        | \$0        | \$0        | \$0        | \$0        |
| 15        | WPM Ancillary Services                   | \$214,294           | \$255,268           | \$255,076           | \$175,722           | \$184,130           | \$188,967          | \$204,764           |        | \$0        | \$0        | \$0        | \$0        |
| 16        | Non-Mon. Accruals                        | (\$1,048,619)       | (\$336,895)         | (\$717,182)         | (\$527,151)         | \$22,739            | \$1,248,303        | (\$480,458)         |        | \$0        | \$0        | \$0        | \$0        |
| <b>17</b> | <b>Total 555 Purchased Power</b>         | <b>\$81,459,938</b> | <b>\$13,287,337</b> | <b>\$12,471,420</b> | <b>\$15,020,181</b> | <b>\$10,654,380</b> | <b>\$9,382,490</b> | <b>\$10,767,043</b> |        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

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

|           |  |                     |                     |                     |                     |                     |                    |                     |  |            |            |            |            |
|-----------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--|------------|------------|------------|------------|
|           | <b>555 PURCHASED POWER</b>                           |                     |                     |                     |                     |                     |                    |                     |  |            |            |            |            |
| 555000    | \$89,719,797   | \$12,768,901        | \$21,966,758        | \$19,455,012        | \$10,031,182        | \$8,212,223         | \$8,486,038        | \$8,799,683         |  | \$0        | \$0        | \$0        | \$0        |
| 555030    | \$0  | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |  | \$0        | \$0        | \$0        | \$0        |
| 555100    | Fin Swaps  | (\$13,331,734)      | (\$144,322)         | (\$10,040,160)      | (\$6,252,272)       | \$590,826           | \$811,234          | \$1,257,360         |  | \$0        | \$0        | \$0        | \$0        |
| 555312    | Lancaster  | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |  | \$0        | \$0        | \$0        | \$0        |
| 555313    | Lancaster  | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |  | \$0        | \$0        | \$0        | \$0        |
| 555380    | Clearwater   | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |  | \$0        | \$0        | \$0        | \$0        |
| 555550    | NonMonetary  | (\$1,048,619)       | (\$336,895)         | (\$717,182)         | (\$527,151)         | (\$237,975)         | \$1,248,303        | (\$480,458)         |  | \$0        | \$0        | \$0        | \$0        |
| 555700    | Bookouts   | \$4,603,698         | \$757,208           | \$981,187           | \$2,081,290         | \$117,370           | \$162,260          | \$398,160           |  | \$0        | \$0        | \$0        | \$0        |
| 555710    | Intercompany Ancillary                               | \$1,478,221         | \$214,294           | \$255,268           | \$175,722           | \$184,130           | \$188,967          | \$204,764           |  | \$0        | \$0        | \$0        | \$0        |
|           | Solar Select Adjustment                              | (\$55,087)          | (\$4,422)           | (\$3,884)           | (\$7,855)           | (\$8,320)           | (\$10,096)         | (\$10,025)          |  | \$0        | \$0        | \$0        | \$0        |
|           | WNPs Mid Point Bonneville Power Admin Deal #573 Ente | \$93,661            | \$2,572,702         | \$9,432,702         | \$16,081,202        | \$15,572,688        |                    |                     |  | \$0        | \$0        | \$0        | \$0        |
| <b>17</b> | <b>Total 555 Purchased Power</b>                     | <b>\$81,459,938</b> | <b>\$13,287,337</b> | <b>\$12,471,420</b> | <b>\$15,020,181</b> | <b>\$10,654,380</b> | <b>\$9,382,490</b> | <b>\$10,767,043</b> |  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|           |  |                       |                      |                      |                      |                       |                      |                      |  |            |            |            |            |
|-----------|--|-----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|--|------------|------------|------------|------------|
|           | <b>447 SALES FOR RESALE</b>  |                       |                      |                      |                      |                       |                      |                      |  |            |            |            |            |
| 18        | Short-Term Sales   | (\$41,213,680)        | (\$5,667,231)        | (\$1,839,796)        | (\$6,130,300)        | (\$9,008,080)         | (\$7,461,700)        | (\$5,825,220)        |  | \$0        | \$0        | \$0        | \$0        |
| 19        | Nichols Pumping Index Sale   | (\$1,071,407)         | (\$120,724)          | (\$304,137)          | (\$375,125)          | (\$60,162)            | (\$45,193)           | (\$61,644)           |  | \$0        | \$0        | \$0        | \$0        |
| 20        | Sovereign Power/Kaiser Load Following  | (\$86,133)            | (\$12,804)           | (\$11,620)           | (\$12,663)           | (\$12,082)            | (\$12,422)           | (\$12,073)           |  | \$0        | \$0        | \$0        | \$0        |
| 21        | Pend Oreille DES   | (\$392,451)           | (\$63,475)           | (\$58,476)           | (\$54,505)           | (\$54,144)            | (\$54,456)           | (\$52,981)           |  | \$0        | \$0        | \$0        | \$0        |
| 22        | Merchant Ancillary Services  | (\$10,115,645)        | (\$1,090,562)        | (\$1,486,418)        | (\$1,399,685)        | (\$1,642,181)         | (\$1,644,969)        | (\$1,587,682)        |  | \$0        | \$0        | \$0        | \$0        |
| <b>23</b> | <b>Total 447 Sales for Resale</b>  | <b>(\$52,879,316)</b> | <b>(\$6,954,796)</b> | <b>(\$3,700,447)</b> | <b>(\$7,976,187)</b> | <b>(\$10,773,352)</b> | <b>(\$9,218,088)</b> | <b>(\$7,641,075)</b> |  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|           | <b>447 SALES FOR RESALE</b>  |                       |                      |                      |                      |                       |                      |                      |  |            |            |            |            |
| 447000    | Deduct Revenue From Solar Select   | (\$45,309,847)        | (\$4,862,162)        | (\$13,245,616)       | (\$15,027,139)       | (\$3,949,003)         | (\$2,622,751)        | (\$2,112,158)        |  | \$0        | \$0        | \$0        | \$0        |
|           | from Nichols billing worksheet - POWER, 223178-180 Capacity only - RF (Regulated 223173-177 Capacity and Reserveexcl | \$694,749             | \$29,529             | \$114,980            | \$148,778            | \$56,427              | \$74,687             | \$104,242            |  | \$0        | \$0        | \$0        | \$0        |
|           |  | \$22,807,841          | \$1,068,874          | \$14,873,040         | \$15,815,277         | (\$3,816,360)         | (\$3,223,110)        | (\$2,013,200)        |  | \$0        | \$0        | \$0        | \$0        |
|           |  | (\$13,544,058)        | (\$1,052,740)        | (\$2,314,837)        | (\$4,458,320)        | (\$1,109,013)         | (\$1,380,032)        | (\$1,432,404)        |  | \$0        | \$0        | \$0        | \$0        |
|           |  | (\$5,934,135)         | (\$833,441)          | (\$1,386,328)        | (\$2,800,022)        | (\$137,500)           | (\$237,793)          | (\$410,906)          |  | \$0        | \$0        | \$0        | \$0        |
|           |  | (\$1,478,221)         | (\$214,294)          | (\$255,268)          | (\$255,076)          | (\$175,722)           | (\$184,130)          | (\$188,967)          |  | \$0        | \$0        | \$0        | \$0        |
|           |  | (\$1,090,562)         | (\$1,090,562)        | (\$1,486,418)        | (\$1,399,685)        | (\$1,642,181)         | (\$1,644,969)        | (\$1,587,682)        |  | \$0        | \$0        | \$0        | \$0        |
|           |  | (\$1,115,645)         | (\$6,954,796)        | (\$3,700,447)        | (\$7,976,187)        | (\$10,773,352)        | (\$9,218,088)        | (\$7,641,075)        |  | \$0        | \$0        | \$0        | \$0        |
| <b>24</b> | <b>Total 447 Sales for Resale</b>  | <b>(\$52,879,316)</b> | <b>(\$6,954,796)</b> | <b>(\$3,700,447)</b> | <b>(\$7,976,187)</b> | <b>(\$10,773,352)</b> | <b>(\$9,218,088)</b> | <b>(\$7,641,075)</b> |  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|           |                               |                     |                    |                    |                    |                    |                    |                    |  |            |            |            |            |
|-----------|-------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|------------|------------|------------|------------|
|           | <b>501 FUEL-DOLLARS</b>       |                     |                    |                    |                    |                    |                    |                    |  |            |            |            |            |
| 24        | Kettle Falls Wood-501110      | \$2,926,333         | \$776,613          | \$610,601          | \$632,850          | (\$22,216)         | \$0                | \$272,220          |  | \$0        | \$0        | \$0        | \$0        |
| 25        | Kettle Falls Gas-501120       | \$3,534             | \$788              | \$5,300            | (\$3,247)          | (\$5,519)          | \$6,030            | \$182              |  | \$0        | \$0        | \$0        | \$0        |
| 26        | Colstrip Coal-501140          | \$11,586,965        | \$2,068,317        | \$857,176          | \$2,215,754        | \$2,009,280        | \$1,172,871        | \$1,573,569        |  | \$0        | \$0        | \$0        | \$0        |
| 27        | Colstrip Oil-501160           | \$128,580           | \$20,662           | \$16,718           | \$22,282           | \$6,678            | \$4,134            | \$17,069           |  | \$0        | \$0        | \$0        | \$0        |
| <b>28</b> | <b>Total 501 Fuel Expense</b> | <b>\$14,647,412</b> | <b>\$2,866,380</b> | <b>\$1,489,795</b> | <b>\$2,867,639</b> | <b>\$1,993,772</b> | <b>\$1,171,486</b> | <b>\$1,892,956</b> |  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|           | <b>501 FUEL-TONS</b>          |                     |                    |                    |                    |                    |                    |                    |  |            |            |            |            |
| 29        | Kettle Falls                  | 235,099             | 55,618             | 49,341             | 52,895             | -                  | 22,799             | 54,446             |  | -          | -          | -          | -          |
| 30        | Colstrip                      | 536,807             | 94,382             | 84,400             | 99,623             | 69,067             | 42,755             | 79,898             |  | -          | -          | -          | -          |
|           | <b>501 FUEL-COST PER TON</b>  |                     |                    |                    |                    |                    |                    |                    |  |            |            |            |            |
| 31        | Kettle Falls                  | wood                | \$13.96            | \$12.38            | \$11.96            | \$29.09            | \$27.43            | \$11.94            |  | \$0        | \$0        | \$0        | \$0        |
| 32        | Colstrip                      | coal                | \$21.91            | \$10.16            | \$22.24            | \$23.60            | \$23.60            | \$21.18            |  | \$0        | \$0        | \$0        | \$0        |

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

| Line No. | Deal Number                                      | Jan-19               | Feb-19              | Mar-19               | Apr-19               | May-19             | Jun-19               | Jul-19              | Aug-19         | Sep-19     | Oct-19     | Nov-19     | Dec-19     |
|----------|--|----------------------|---------------------|----------------------|----------------------|--------------------|----------------------|---------------------|----------------|------------|------------|------------|------------|
| 33       | NE CT Gas/Oil-547213                             | \$46,720             | (\$152)             | \$2,307              | \$23,648             | (\$2,426)          | \$13,904             | (\$1,050)           | \$0            | \$0        | \$0        | \$0        | \$0        |
| 34       | Boulder Park-547216                              | \$568,917            | \$30,234            | \$205,334            | \$152,890            | \$14,935           | \$54,616             | \$100,795           | \$0            | \$0        | \$0        | \$0        | \$0        |
| 35       | Kettle Falls CT-547211                           | \$154,662            | \$6,111             | \$72,905             | (\$47)               | \$4,027            | \$8,818              | \$27,249            | \$0            | \$0        | \$0        | \$0        | \$0        |
| 36       | Coyote Springs-547610                            | \$17,683,502         | \$2,612,337         | \$5,587,117          | \$3,604,314          | \$1,817,341        | \$760,751            | \$2,648,262         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 37       | Lancaster-547312                                 | \$17,901,887         | \$2,820,838         | \$5,983,438          | \$3,298,237          | \$1,471,291        | \$1,149,758          | \$631,582           | \$2,346,743    | \$0        | \$0        | \$0        | \$0        |
| 38       | Ratidium CT-547310                               | \$1,745,402          | \$50,766            | \$534,706            | \$45,287             | \$42,573           | \$152,665            | \$348,664           | \$0            | \$0        | \$0        | \$0        | \$0        |
| 39       | <b>Total 547 Fuel Expense</b>                    | <b>\$38,101,090</b>  | <b>\$5,520,134</b>  | <b>\$12,385,807</b>  | <b>\$3,367,643</b>   | <b>\$1,862,247</b> | <b>\$1,822,536</b>   | <b>\$5,470,663</b>  | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 40       | <b>TOTAL NET EXPENSE</b>                         | <b>\$81,329,124</b>  | <b>\$14,719,055</b> | <b>\$22,646,575</b>  | <b>\$5,242,443</b>   | <b>\$3,198,135</b> | <b>\$6,841,360</b>   | <b>\$11,097,863</b> | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 41       | 456 TRANSMISSION REVENUE                         | (\$7,739,441)        | (\$940,975)         | (\$1,206,925)        | (\$992,137)          | (\$801,805)        | (\$1,217,742)        | (\$991,350)         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 42       | 456100 ED AN - BPA Settlement                    | (\$539,000)          | (\$77,000)          | (\$77,000)           | (\$77,000)           | (\$77,000)         | (\$77,000)           | (\$77,000)          | \$0            | \$0        | \$0        | \$0        | \$0        |
| 43       | 456120 ED AN - BPA Settlement                    | (\$28,341)           | (\$63)              | \$0                  | (\$400)              | (\$21,159)         | (\$5,838)            | (\$668)             | \$0            | \$0        | \$0        | \$0        | \$0        |
| 44       | 456020 ED AN - Sale of excess BPA Trans          | (\$611,835)          | \$0                 | (\$134,197)          | (\$131,435)          | (\$144,449)        | (\$101,292)          | (\$204,764)         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 45       | 456030 ED AN - Cleverwater Trans                 | (\$1,478,221)        | (\$214,294)         | (\$255,268)          | (\$175,722)          | (\$184,130)        | (\$188,967)          | (\$204,764)         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 46       | 456010 ED AN - Ancillary Services Revenue        | (\$41,106)           | (\$6,438)           | (\$5,778)            | (\$5,778)            | (\$5,778)          | (\$5,778)            | (\$5,778)           | \$0            | \$0        | \$0        | \$0        | \$0        |
| 47       | 456017 ED AN - Low Voltage                       | (\$62,706)           | (\$8,958)           | (\$8,958)            | (\$8,958)            | (\$8,958)          | (\$8,958)            | (\$8,958)           | \$0            | \$0        | \$0        | \$0        | \$0        |
| 48       | 456700 ED WA - Low Voltage                       | (\$979,811)          | (\$139,973)         | (\$139,973)          | (\$139,973)          | (\$139,973)        | (\$139,973)          | (\$139,973)         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 49       | 456705 ED AN - Low Voltage                       | (\$11,480,461)       | (\$1,693,902)       | (\$2,209,602)        | (\$1,531,403)        | (\$1,383,252)      | (\$1,745,648)        | (\$1,528,953)       | \$0            | \$0        | \$0        | \$0        | \$0        |
| 50       | 565000 ED AN                                     | \$10,299,022         | \$1,467,419         | \$1,534,204          | \$1,448,591          | \$1,439,342        | \$1,400,948          | \$1,331,513         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 51       | 565312 ED AN                                     | \$0                  | \$0                 | \$0                  | \$0                  | \$0                | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 52       | 565710 ED AN                                     | \$31,752             | \$4,536             | \$4,536              | \$4,536              | \$4,536            | \$4,536              | \$4,536             | \$0            | \$0        | \$0        | \$0        | \$0        |
| 53       | <b>Total 565 Transmission Expense</b>            | <b>\$10,330,774</b>  | <b>\$1,471,955</b>  | <b>\$1,538,740</b>   | <b>\$1,453,127</b>   | <b>\$1,443,878</b> | <b>\$1,405,484</b>   | <b>\$1,336,049</b>  | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 54       | 557170 ED AN                                     | \$182,989            | \$21,315            | \$26,103             | \$34,154             | \$27,810           | \$26,268             | \$20,813            | \$1,833        | \$0        | \$0        | \$0        | \$0        |
| 55       | 557172 ED AN                                     | \$0                  | \$0                 | \$0                  | \$0                  | \$0                | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 56       | 557165 ED AN                                     | \$213,144            | \$15,362            | \$7,482              | \$93,339             | \$2,320            | \$13,675             | \$27,210            | \$0            | \$0        | \$0        | \$0        | \$0        |
| 57       | 557018 ED AN                                     | \$29,104             | \$4,180             | \$3,696              | \$4,051              | \$4,417            | \$4,064              | \$4,503             | \$0            | \$0        | \$0        | \$0        | \$0        |
| 58       | <b>Total 557 ED AN Broker &amp; Related Fees</b> | <b>\$425,237</b>     | <b>\$40,867</b>     | <b>\$37,768</b>      | <b>\$91,606</b>      | <b>\$34,547</b>    | <b>\$44,007</b>      | <b>\$52,526</b>     | <b>\$1,833</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 59       | Other Gas Purchases and Sales                    | (\$2,124,053)        | (\$1,474,233)       | (\$1,315,566)        | (\$3,221,388)        | (\$270,280)        | (\$1,320,678)        | (\$1,701,789)       | \$0            | \$0        | \$0        | \$0        | \$0        |
| 60       | Econ Dispatch-557010                             | (\$4,172,623)        | (\$901,820)         | (\$932,881)          | (\$215,216)          | (\$101,314)        | (\$226,107)          | (\$1,914,467)       | \$0            | \$0        | \$0        | \$0        | \$0        |
| 61       | Econ Dispatch-557150                             | \$3,664,491          | \$872,753           | \$2,031,932          | \$721,925            | \$37,881           | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 62       | Gas Bookouts-557700                              | (\$3,664,491)        | (\$872,753)         | (\$2,031,932)        | (\$721,925)          | (\$37,881)         | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 63       | Intraco Thermal Gas-557730                       | \$33,784,935         | \$4,906,385         | \$11,308,805         | \$7,530,576          | \$2,058,108        | \$2,986,579          | \$1,464,224         | \$3,530,268    | \$0        | \$0        | \$0        | \$0        |
| 64       | Fuel DispatchFin -456010                         | \$5,950,375          | \$2,639,859         | \$1,581,251          | \$3,230,099          | \$291,533          | (\$780,953)          | (\$230,059)         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 65       | Other Elec Rev - Extraction Plant Cr - 456018    | (\$2,895,358)        | (\$2,364,599)       | (\$917,000)          | (\$100,217)          | (\$2,561,606)      | (\$1,130,111)        | (\$190,255)         | \$0            | \$0        | \$0        | \$0        | \$0        |
| 66       | Intraco Thermal Gas-456730                       | (\$229,670)          | (\$41,138)          | (\$37,365)           | (\$33,247)           | (\$34,636)         | (\$30,473)           | (\$25,386)          | \$0            | \$0        | \$0        | \$0        | \$0        |
| 67       | Fuel Bookouts-456711                             | (\$2,188,396)        | (\$2,026,094)       | (\$1,172,302)        | (\$5,497,562)        | (\$1,761,391)      | (\$1,792,234)        | (\$3,452,532)       | \$0            | \$0        | \$0        | \$0        | \$0        |
| 68       | Fuel Bookouts-456720                             | (\$2,068,579)        | (\$746,325)         | (\$345,718)          | (\$612,250)          | \$0                | \$364,286            | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 69       | <b>Total 557 ED AN Broker &amp; Related Fees</b> | <b>(\$3,874,790)</b> | <b>\$738,360</b>    | <b>(\$2,485,058)</b> | <b>(\$1,167,514)</b> | <b>(\$439,070)</b> | <b>(\$1,174,976)</b> | <b>(\$580,652)</b>  | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 70       | Misc. Power Exp. Actual-557160 ED AN             | \$1,453,861          | \$436               | \$267                | \$1,452,099          | \$0                | \$1,059              | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 71       | Misc. Power Exp. Subtotal                        | \$1,453,861          | \$436               | \$267                | \$1,452,099          | \$0                | \$1,059              | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 72       | Wind REC Exp Authorized                          | \$0                  | \$0                 | \$0                  | \$0                  | \$0                | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 73       | Wind REC Exp Actual 557395                       | \$368                | \$25                | \$17                 | \$135                | \$32               | \$37                 | \$48                | \$74           | \$0        | \$0        | \$0        | \$0        |
| 74       | <b>Wind REC Subtotal</b>                         | <b>\$368</b>         | <b>\$25</b>         | <b>\$17</b>          | <b>\$135</b>         | <b>\$32</b>        | <b>\$37</b>          | <b>\$48</b>         | <b>\$74</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 75       | WA EIA937 Requirement (EWEB) - Expense           | \$0                  | \$0                 | \$0                  | \$0                  | \$0                | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 76       | WA EIA937 Requirement (EWEB) - Broker Fee Exp    | \$0                  | \$0                 | \$0                  | \$0                  | \$0                | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 77       | EWEB REC WA EIA 937 Compliance                   | \$0                  | \$0                 | \$0                  | \$0                  | \$0                | \$0                  | \$0                 | \$0            | \$0        | \$0        | \$0        | \$0        |
| 78       | <b>Net Resource Optimization</b>                 | <b>(\$2,420,561)</b> | <b>\$738,821</b>    | <b>(\$2,484,774)</b> | <b>\$2,619,748</b>   | <b>(\$439,038)</b> | <b>(\$1,173,869)</b> | <b>(\$580,578)</b>  | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 79       | <b>Adjusted Actual Net Expense</b>               | <b>\$78,182,280</b>  | <b>\$15,582,997</b> | <b>\$20,044,407</b>  | <b>\$4,847,212</b>   | <b>\$2,192,437</b> | <b>\$5,371,334</b>   | <b>\$10,376,907</b> | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |





## 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    |
|-------------------|---------|---------------------|-------------------------------------|----------------|--------------------|-------------------|--------------------|----------------------|--------------------|
| 201907            | ED      | 01                  | 01 RESIDENTIAL                      | 228,739        | 174,438,743        | 17,420,332        | 228,570            | 1,516,794,024        | 149,213,289        |
|                   |         | 21                  | 21 FIRM COMMERCIAL                  | 25,210         | 184,425,733        | 19,502,527        | 25,176             | 1,249,139,289        | 130,787,283        |
|                   |         | 31                  | 31 FIRM- INDUSTRIAL                 | 350            | 76,349,153         | 5,095,150         | 345                | 520,062,230          | 34,600,342         |
|                   |         | 39                  | 39 FIRM-PUMPING-IRRIGATION ONLY     | 533            | 10,362,302         | 837,651           | 538                | 26,712,417           | 2,222,489          |
|                   |         | 51                  | 51 LIGHTING-PUBLIC STREET AND HIWAY | 441            | 914,593            | 413,843           | 434                | 6,299,738            | 2,869,331          |
|                   |         | 80                  | 80 INTERDEPARTMENT REVENUE          | 93             | 889,369            | 94,630            | 92                 | 6,953,825            | 723,123            |
|                   |         | 83                  | 83 MISC-SERVICE REVENUE SNP         | 0              | 0                  | 19,311            | 0                  | 0                    | 105,355            |
|                   |         | 85                  | 85 MISC-RENT FROM ELECTRIC PROPERTY | 0              | 0                  | 25,209            | 0                  | 0                    | 176,460            |
|                   |         | <b>ED - Summary</b> |                                     | <b>255,366</b> | <b>447,379,893</b> | <b>43,408,653</b> | <b>255,154</b>     | <b>3,325,961,524</b> | <b>320,697,672</b> |
| 201907 - Summary  |         |                     |                                     | <b>255,366</b> | <b>447,379,893</b> | <b>43,408,653</b> | <b>255,154</b>     | <b>3,325,961,524</b> | <b>320,697,672</b> |
| Overall - Summary |         |                     |                                     | <b>255,366</b> | <b>447,379,893</b> | <b>43,408,653</b> | <b>255,154</b>     | <b>3,325,961,524</b> | <b>320,697,672</b> |

Run Date: Aug 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            | 022           | 275,498            | \$19,371                      |
|                     | 01 RESIDENTIAL      | 3800      | 01            | 032           | 161,753            | \$16,852                      |
|                     | 01 RESIDENTIAL      | 3800      | 01            | 012           | 937,523            | \$121,190                     |
|                     | 01 RESIDENTIAL      | 3800      | 01            | 001           | 43,354,130         | \$3,820,851                   |
| <b>01 - Summary</b> |                     |           |               |               |                    |                               |
|                     |                     |           |               |               | 44,728,904         | \$3,978,254                   |
| 21                  | 21 FIRM COMMERCIAL  | 3800      | 21            | 011           | 14,936,989         | \$1,347,207                   |
|                     | 21 FIRM COMMERCIAL  | 3800      | 21            | 031           | 2,228,090          | \$188,300                     |
|                     | 21 FIRM COMMERCIAL  | 3800      | 21            | 021           | 24,761,427         | \$1,824,407                   |
|                     | 21 FIRM COMMERCIAL  | 3800      | 21            | 025           | 5,430,159          | \$308,127                     |
| <b>21 - Summary</b> |                     |           |               |               |                    |                               |
|                     |                     |           |               |               | 47,356,665         | \$3,468,041                   |
| 31                  | 31 FIRM- INDUSTRIAL | 3800      | 31            | 011           | 224,938            | \$19,482                      |
|                     | 31 FIRM INDUSTRIAL  | 3800      | 31            | 025P          | 31,560,910         | \$1,885,117                   |
|                     | 31 FIRM-INDUSTRIAL  | 3800      | 31            | 025           | 19,922,854         | \$1,150,741                   |
|                     | 31 FIRM- INDUSTRIAL | 3800      | 31            | 031           | 1,100,173          | \$92,328                      |
|                     | 31 FIRM- INDUSTRIAL | 3800      | 31            | 021           | 2,729,358          | \$168,595                     |
|                     | 31 FIRM-INDUSTRIAL  | 3800      | 31            | 025PG         | 37,986,000         | \$930,187                     |
| <b>31 - Summary</b> |                     |           |               |               |                    |                               |
|                     |                     |           |               |               | 93,604,843         | \$4,046,431                   |
| <b>ID - Summary</b> |                     |           |               |               |                    | <b>\$19,492,738</b>           |

### Jurisdiction: WA

| Revenue Class            | Revenue Class Desc  | Town Code | Revenue Class | Rate Schedule | Gross Unbilled kWh | Total Unbilled + Basic Charge |
|--------------------------|---------------------|-----------|---------------|---------------|--------------------|-------------------------------|
| 01                       | 01 RESIDENTIAL      | 2800      | 01            | 032           | 651,581            | \$65,685                      |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 012           | 2,036,165          | \$335,767                     |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 022           | 1,261,547          | \$108,351                     |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 002           | 141,788            | \$8,642                       |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 001           | 91,004,591         | \$8,533,724                   |
| <b>01 - Summary</b>      |                     |           |               |               |                    |                               |
|                          |                     |           |               |               | 95,055,671         | \$9,092,170                   |
| 21                       | 21 FIRM COMMERCIAL  | 2800      | 21            | 021           | 57,852,245         | \$4,899,100                   |
|                          | 21 FIRM COMMERCIAL  | 2800      | 21            | 025           | 25,555,512         | \$1,849,997                   |
|                          | 21 FIRM COMMERCIAL  | 2800      | 21            | 011           | 24,076,302         | \$2,901,618                   |
|                          | 21 FIRM COMMERCIAL  | 2800      | 21            | 031           | 5,632,596          | \$485,114                     |
| <b>21 - Summary</b>      |                     |           |               |               |                    |                               |
|                          |                     |           |               |               | 113,116,655        | \$10,135,829                  |
| 31                       | 31 FIRM-INDUSTRIAL  | 2800      | 31            | 025           | 70,220,464         | \$4,468,747                   |
|                          | 31 FIRM-INDUSTRIAL  | 2800      | 31            | 011           | 226,162            | \$26,350                      |
|                          | 31 FIRM- INDUSTRIAL | 2800      | 31            | 021           | 4,082,178          | \$334,506                     |
|                          | 31 FIRM- INDUSTRIAL | 2800      | 31            | 031           | 763,469            | \$66,188                      |
| <b>31 - Summary</b>      |                     |           |               |               |                    |                               |
|                          |                     |           |               |               | 75,302,273         | \$4,895,791                   |
| <b>WA - Summary</b>      |                     |           |               |               |                    | <b>\$24,083,790</b>           |
| <b>Overall - Summary</b> |                     |           |               |               |                    | <b>\$35,576,526</b>           |

08/05/2019 17:05 PM

| Avista DAY | Element Key-----> | HOUR | 27096                                     | 27120             | 27157        |
|------------|-------------------|------|---|-------------------|--------------|
|            | Short Name----->  |      |   |                   |              |
|            |                   |      | SOLAR SEL PDX MidC-  Solar Sel Power Cost |                   |              |
|            | 7/31/2019 H12     |      | 19  | 27.14             | 515.66       |
|            | 7/31/2019 H13     |      | 19  | 27.41             | 520.79       |
|            | 7/31/2019 H14     |      | 19  | 30.07             | 571.33       |
|            | 7/31/2019 H15     |      | 20  | 30.24             | 604.8        |
|            | 7/31/2019 H16     |      | 19  | 30.7              | 583.3        |
|            | 7/31/2019 H17     |      | 19  | 31.95             | 607.05       |
|            | 7/31/2019 H18     |      | 19  | 30.79             | 585.01       |
|            | 7/31/2019 H19     |      | 13  | 30.84             | 400.92       |
|            | 7/31/2019 H20     |      | 2   | 24                | 48           |
|            | 7/31/2019 H21     |      | 0   | 22.63             | 0            |
|            | 7/31/2019 H22     |      | 0   | 20.34             | 0            |
|            | 7/31/2019 H23     |      | 0   | 20.34             | 0            |
|            | 7/31/2019 H24     |      | 0   | 17.04             | 0            |
|            |                   |      |   | <u>166,095.55</u> | <u>Total</u> |



*Not transfer pending na  
Balance for July 2019  
per order  
Service Date: May 30, 2019*

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a  
AVISTA UTILITIES,

Respondent.

DOCKETS UE-190334, UG-190335,  
and UE-190222 (*Consolidated*)

ORDER 03

ORDER OF CONSOLIDATION;  
SUSPENSION; NOTICE  
EXTENDING TIME TO INTERVENE

PREHEARING CONFERENCE  
ORDER; NOTICE OF HEARING

(Set for **Wednesday, December 11,  
2019, at 1:30 p.m.**)

1 **NATURE OF PROCEEDING.** On April 30, 2019, Avista Corporation, d/b/a Avista Utilities (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) revisions to its currently effective Tariff WN U-28, Electric Service, in Docket UE-190334 and revisions to its currently effective Tariff WN U-29, Natural Gas, in Docket UG-190335.

2 Avista proposes a two-year rate plan effective April 1, 2020, through March 31, 2022. For the first year of the rate plan, Avista proposes an increase in electric revenues of \$45.8 million, or 8.8 percent on a billed revenue basis, and an increase in natural gas revenues of \$12.9 million, or 10.1 percent on a billed revenue basis. For the second year of the proposed rate plan, Avista proposes an increase in electric revenues of \$18.9 million, or 3.3 percent on a billed revenue basis, and an increase in natural gas revenues of \$6.5 million, or 4.6 percent on a billed revenue basis, effective April 1, 2021.

3 On May 8, 2019, the Commission entered Order 01, consolidating Dockets UE-190334 and UG-190335, suspending the tariffs, and setting the matters for adjudication.

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4 On March 29, 2019, Avista filed with the Commission tariff revisions designed to rebate to customers approximately \$34.4 million in Docket UE-190222. This filing was made pursuant to the Multiparty Settlement Stipulation in Docket UE-120436, subsection 10, related to the Energy Recovery Mechanism (ERM) rate adjustment trigger, and in accordance with Docket UE-011595, which requires Avista to file annual testimony and support work papers on or before April 1 of each year.

5 On May 2, 2019, Avista filed a Motion for Consolidation of Proceedings Pursuant to WAC 480-07-320 (Motion) for the purposes of consolidating Docket UE-190222 with Dockets UE-190334 and UG-190335. The Commission extended the time for any responses to Avista's Motion. On May 15, 2019, Commission staff (Staff), the Public Counsel Unit of the Attorney General's Office (Public Counsel), and the Alliance of Western Energy Consumers (AWEC) filed responses opposing the Motion.

6 **CONSOLIDATION.** Pursuant to WAC 480-07-320, the Commission determines that the facts and principles of law in Dockets UE-190334, UG-190335, and UE-190222 are related. The Commission, therefore, grants Avista's Motion to consolidate Docket UE-190222 with Dockets UE-190334 and UG-190335. The Commission is also persuaded that consolidation of these dockets is appropriate because it will allow the Commission, as well as the parties, to more efficiently direct their resources. Additionally, consolidation will create greater rate stability for customers because the rate impact, if any, of Avista's general rate case will align with the commencement of the return of the ERM balance, thereby avoiding additional and frequent rate fluctuations.

7 **SUSPENSION.** The Commission finds that Avista's requested tariff revisions in Docket UE-190222 might injuriously affect the rights and interests of the public, and Avista has not demonstrated that the revisions would result in rates that are fair, just, reasonable, and sufficient. The Commission, therefore, suspends the tariff filing, will conduct an adjudicative proceeding, and hold public hearings, if necessary, to determine whether the proposed revisions are fair, just, reasonable, and sufficient.

8 **CONFERENCE.** The Commission convened a prehearing conference at Olympia, Washington on May 24, 2019, before Administrative Law Judge Andrew J. O'Connell.

9 **APPEARANCES.** David J. Meyer, Vice President and Chief Counsel for Regulatory and Governmental Affairs, Spokane, Washington, represents Avista. Jennifer Cameron-Rulkowski, Nash I. Callaghan, Joe M. Dallas, and Daniel J. Teimouri, Assistant

Attorneys General, Olympia, Washington, represent Staff.<sup>1</sup> Lisa W. Gafken and Nina Suetake, Assistant Attorneys General, Seattle, Washington, represent Public Counsel. Tyler Pepple and Riley Peck, Davison Van Cleve, P.C., Portland, Oregon, represent AWEC. Simon J. Ffitch, Attorney at Law, Bainbridge Island, Washington, represents The Energy Project. Jessica Yarnall Loarie and Gloria D. Smith, Attorneys at Law, Oakland, California, represent Sierra Club. Irion Sanger and Marie Barlow, Sanger Thompson P.C., Portland, Oregon, represent NW Energy Coalition (NWECC). Michael R. Bell, Treasurer of Northwest Citizens Power Coalition (NWCPC), Nine Mile Falls, Washington, represents NWCPC. Contact information for the representatives of those granted party status is attached as Appendix A to this Order.

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**PETITIONS FOR INTERVENTION.** AWEC, The Energy Project, Sierra Club, NWECC, and NWCPC filed petitions to intervene. No party objected to the intervention of AWEC, The Energy Project, Sierra Club, and NWECC. The Commission finds that these petitioners have established a substantial interest in this proceeding and that their participation will be in the public interest. Accordingly, the Commission grants those petitions.

11

Avista objected to NWCPC's petition to intervene. No other party or intervenor took a position on NWCPC's proposed intervention. We deny NWCPC's petition to intervene for the reasons discussed below.

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**Standard of Review.** The Administrative Procedure Act (APA) states that a presiding officer may grant a petition to intervene in an adjudication "upon determining that the petitioner qualifies as an intervenor under any provision of law and that the intervention sought is in the interests of justice and will not impair the orderly and prompt conduct of the proceedings."<sup>2</sup> Commission rules provide the presiding officer with discretion to grant intervention "[i]f the petition discloses a substantial interest in the subject matter of the hearing or if the petitioner's participation is in the public interest."<sup>3</sup> In addition, "the

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<sup>1</sup> In formal proceedings such as this, the Commission's regulatory staff participates like any other party, while the Commissioners make the decision. To assure fairness, the Commissioners, the presiding administrative law judge, and the Commissioners' policy and accounting advisors do not discuss the merits of this proceeding with the regulatory staff, or any other party, without giving notice and opportunity for all parties to participate. See RCW 34.05.455.

<sup>2</sup> RCW 34.05.443(1).

<sup>3</sup> WAC 480-07-355(3).

presiding officer may impose conditions upon the intervenor's participation in the proceedings."<sup>4</sup> To determine whether a petitioner has a substantial interest in the proceeding, the Commission applies a "zone of interest test" that requires the petitioner to demonstrate that there is a nexus between the stated purpose of its intervention and an interest protected by a Washington statute within the Commission's jurisdiction.<sup>5</sup>

13 **NWCPC.** Mr. Bell appeared at the Prehearing Conference on behalf of NWCPC and provided greater context for NWCPC's proposed intervention. NWCPC is an incorporated, non-profit association comprised of approximately 61 residential Avista ratepayers. In its petition, NWCPC argues that its members have a substantial interest in these proceedings because the proposed rate changes would substantially and directly affect its members, who purchase electricity or natural gas from Avista, and also because in their view the parties and intervenors to the recent case before the Commission concerning the acquisition of Avista by Hydro One Limited (Hydro One)<sup>6</sup> did not adequately safeguard Avista's consumers and the broader public interest. NWCPC states that, as a result of those failures, it has taken it upon itself to fulfill that role.

14 NWCPC states that its interest in this proceeding will not be adequately represented by any other party. At the prehearing conference, NWCPC stated it would not cause disruption to the proceedings and would cooperate with the other parties. It also raised several concerns with Avista's general rate case (GRC) filing. NWCPC clarified further, however, that its interest in the proceeding was not limited to a specific issue or set of issues, but would focus on the broader public interest. NWCPC stated that it may raise issues in addition to those it had already identified.

15 The Company explained that it appreciated its customers' interest as represented by NWCPC, but ultimately argued that NWCPC should not be granted party status. Staff had several concerns about the intended participation of NWCPC and noted that, if NWCPC were granted intervention, the Commission should give instructions to help

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<sup>4</sup> RCW 34.05.443(2); accord WAC 480-07-355(3).

<sup>5</sup> *In Re Joint Application of Verizon Communications, Inc. and Frontier Communications Corporation for an Order Declining to Assert Jurisdiction Over, or, in the Alternative, Approving the Indirect Transfer of Control of Verizon Northwest, Inc.*, Docket UT-090842, Order 05, ¶ 14 (Sep. 10, 2009) [hereinafter Docket UT-090842].

<sup>6</sup> *In Re Joint Application of Hydro One Limited and Avista Corp.*, Docket U-170970, Final Order 07, Denying Joint Application for Transfer of Property (December 5, 2018).

guide and focus NWCPC's participation in discovery. While Public Counsel took no position on NWCPC's petition, Public Counsel explained that NWCPC did not have an interest separate and distinct from Public Counsel, the statutorily appointed representative for the people of the state of Washington in proceedings before the Commission such as GRCs.<sup>7</sup> In other words, Public Counsel represents Avista's residential customers, including the 61 residential customers who comprise NWCPC.

16 We agree with the Company and find that NWCPC has failed to show it has a substantial interest in this proceeding that is not already adequately represented by another party, or that its participation is in the public interest.<sup>8</sup> By law, Public Counsel represents ratepayers in proceedings before the Commission.<sup>9</sup> Although the Commission has granted intervention to parties with a particular interest and expertise in areas not traditionally represented by Public Counsel,<sup>10</sup> NWCPC has failed to identify or explain any such area of interest or expertise.

17 NWCPC's argument in support of its petition to intervene rests entirely on its dissatisfaction with Public Counsel's and other intervenors' roles in the proceeding concerning Avista's acquisition by Hydro One, which was denied by the Commission.<sup>11</sup> NWCPC's dissatisfaction with Public Counsel and others' representation of the interests of Washington citizens is not sufficient to establish a substantial interest justifying intervention in this proceeding. Neither has NWCPC provided any basis demonstrating that its intervention would provide any particular benefit to the public interest or aid the Commission's decision-making. Further, we determine that NWCPC's intervention would be burdensome in this proceeding. Any benefits of intervention – to safeguard

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<sup>7</sup> RCW 80.04.510.

<sup>8</sup> See *In Re Joint Application of Puget Sound Energy, Alberta Investment Management Corp., British Columbia Investment Management Corp., OMERS Admin. Corp., and PGGM Vermögensbeheer B.V.*, Docket U-180680, Order 03, Prehearing Conference Order; Notice of Hearing, 7-8, ¶¶ 25-29 (November 21, 2018).

<sup>9</sup> RCW 80.04.510.

<sup>10</sup> For example, low-income advocates (e.g. The Energy Project), large industrial customers (e.g. A WEC and its predecessors, Industrial Consumers of Northwest Utilities and Northwest Industrial Gas Users), and environmental organizations (e.g. Sierra Club, NW Energy Coalition).

<sup>11</sup> *In Re Joint Application of Hydro One Limited and Avista Corp.*, Docket U-170970, Final Order 07, Denying Joint Application for Transfer of Property (December 5, 2018).

Avista's residential customers and the broader public interest – are traditionally represented by Public Counsel pursuant to statute.

18 We invite NWCPC to express its concerns by submitting public comments. In the event that NWCPC provides public comments that have exceptional probative value, the Commission may decide to admit those comments into evidence.<sup>12</sup> NWCPC should also communicate with Public Counsel to identify the issues it believes Public Counsel should pursue. NWCPC's participation in this manner will allow it to address its specific concerns, while avoiding duplicative representation of interests and potential procedural burdens in these proceedings.

19 **NOTICE EXTENDING TIME FOR INTERVENTION.** This Order consolidates Docket UE-190222 with Dockets UE-190334 and UG-190335. Because the tariff revisions in Docket UE-190222 are suspended by this Order, the Commission finds good cause to extend the time for interested persons to file petitions to intervene. Persons interested in intervening in Dockets UE-190334, UG-190335, and UE-190222, as consolidated, must submit a **petition to intervene by 5 p.m. on June 19, 2019**. Any **responses to such petitions** to intervene must be in writing and submitted to the Commission **by 5 p.m. on June 25, 2019**.

20 **PROTECTIVE ORDER.** The Commission entered a Protective Order, Order 02, in Dockets UE-190334 and UG-190335 on May 9, 2019. The Commission issued Order 02 (Modified) on May 30, 2019, incorporating Docket UE-190222 as consolidated with Dockets UE-190334 and UG-190335. For information marked as confidential in Docket UE-190222, any parties or witnesses must submit the required agreement found in Order 02 (Modified).

21 **DISCOVERY.** Discovery will be conducted according to this Order, the procedural schedule attached to this Order as Appendix B, the Protective Order, and the Commission's discovery rules, WAC 480-07-400 – 425. The Commission urges the parties to work cooperatively to avoid having to bring discovery matters forward for formal resolution.

22 No party objects to the Commission making the exchange of data requests and responses with all parties a requirement for discovery in this case. Accordingly, the Commission requires the parties to share every data request and response with all parties, subject to

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<sup>12</sup> WAC 480-07-498(1).

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any confidentiality limitations contained in Commission rule or the protective order issued in these dockets.

23 Any data requests that have already been issued in Docket UE-190222, and the responses thereto, should be shared with all parties as soon as practical and in accordance with the Protective Order and the Commission’s discovery rules, WAC 480-07-400 – 425.

24 All data requests issued in these consolidated dockets should continue numbering and marking at the lowest number not already identified in Docket UE-190222. Any data requests submitted in Docket UE-190222 that have duplicative or overlapping numbering with any in these consolidated dockets will be referred to with the addition of the suffix “(ERM)” after the appropriate identification. For example: “UTC Staff Data Request No. 1 (ERM)” for an overlapping data request from Docket UE-190222, and “UTC Staff Data Request No. 1” for an overlapping data request from Dockets UE-190334 or UG-190335. No suffix is necessary for data requests that do not have duplicative or overlapping numbering or markings with these consolidated dockets.

25 Similarly, for exhibits and testimony already filed in Docket UE-190222, any exhibits or testimony in UE-190222 that have overlapping numbering or marking will be referred to with the addition of the suffix “(ERM)” after the appropriate identification. For example: “Ehrbar, Exh. PDE-2 (ERM)” for an overlapping exhibit from Docket UE-190222, and “Ehrbar, Exh. PDE-2” for an overlapping exhibit from Dockets UE-190334 or UG-190335. No suffix is necessary for testimony or exhibits that do not have duplicative or overlapping numbering or markings with these consolidated dockets.

26 **PROCEDURAL SCHEDULE.** The parties presented an agreed procedural schedule at the prehearing conference. The Commission adopts this procedural schedule, with minor additions, which is attached to this Order as Appendix B.

27 **DOCUMENT FILING AND SERVICE REQUIREMENTS.** Parties must file and serve all pleadings, motions, briefs, and other prefiled materials in compliance with all of the following requirements:

- (a) Parties must submit electronic copies of all documents by 5 p.m. on the filing deadline established in the procedural schedule (or other deadline as applicable) unless the Commission orders otherwise. Parties must comply with WAC 480-07-140(6) in formatting, organizing, and identifying electronic files. Documents that include information designated as confidential must comply with the requirements in WAC 480-07-160 and the Protective Order in these dockets.

- (b) The Commission accepts only electronic versions of documents for formal filing. The Commission requires electronic copies to be in searchable .pdf format (adobe acrobat or comparable software), or to otherwise comply with WAC 480-07-140(6)(a). Parties must submit documents electronically through the Commission's web portal ([www.utc.wa.gov/e-filing](http://www.utc.wa.gov/e-filing)). If a party is unable to use the web portal to submit documents for filing, the Commission will accept a submission via email to [records@utc.wa.gov](mailto:records@utc.wa.gov) provided the email: (1) explains the reason the documents are not being submitted via the web portal, and (2) complies with the requirements in WAC 480-07-140(5)(b).
- (c) Parties must also file an **original and three (3) paper copies** (with original signatures, if applicable) of all unredacted documents with the Commission by 5 p.m. on the next business day following the filing deadline established in the procedural schedule (or other deadline as applicable) unless the Commission orders otherwise. If any of the exhibits contain information designated as confidential, parties must file an electronic copy, only, of the redacted version in searchable .pdf (adobe acrobat or comparable software) of each such exhibit. All hard copy filings must be mailed or otherwise delivered to the Executive Director and Secretary, Washington Utilities and Transportation Commission, P.O. Box 47250, Olympia, Washington 98504-7250.<sup>13</sup>
- (d) Documents filed with the Commission must conform to the formatting and other requirements in WAC 480-07-395 and WAC 480-07-460, and must comply with the requirements in WAC 480-07-160 and the Protective Order in these dockets for documents that include information designated as confidential.
- (e) Parties must electronically serve the other parties and provide courtesy electronic copies of filings to the presiding administrative law judge ([andrew.j.oconnell@utc.wa.gov](mailto:andrew.j.oconnell@utc.wa.gov)) by 5 p.m. on the filing deadline unless the Commission orders otherwise. If parties are unable to email copies, they may furnish electronic copies by delivering them on a flash drive only.

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**EXHIBITS FOR CROSS-EXAMINATION.** Parties are required to file with the Commission and serve all proposed cross-examination exhibits by **5 p.m. on December 5, 2019**. The Commission requires electronic copies in searchable .pdf (adobe

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<sup>13</sup> While the Commission is moving its headquarters to a new location in the coming months, its P.O. Box mailing address will remain the same as indicated in this Order.



acrobat or comparable software), an original, and three (3) paper copies of the exhibits. If any of the exhibits contain information designated as confidential, parties must file an electronic copy, only, of the redacted version in searchable .pdf (adobe acrobat or comparable software) of each such exhibit. The exhibits must be grouped according to the witness the party intends to cross examine with the exhibits. The paper copies of the exhibits also must be organized into sets that are tabbed and labeled.

29 **EXHIBIT LISTS.** With each submission of prefiled testimony and exhibits, the party making the submission must include a preliminary exhibit list that identifies each submitted exhibit in the format the Commission uses for exhibit lists it prepares for evidentiary hearings. The Company will prepare and file its preliminary exhibit list for their initial filing in these dockets. Each party must file and serve a final list of all exhibits the party intends to introduce into the evidentiary record, including all prefiled testimony and exhibits, as well as cross-examination exhibits by **5 p.m. on December 5, 2019.**

30 **CROSS-EXAMINATION TIME ESTIMATES.** Each party must provide a list of witnesses the party intends to cross-examine at the evidentiary hearing and an estimate of the time that party anticipates the cross-examination of that witness will take. Parties should not file witness lists or cross-examination time estimates but must provide them to the administrative law judge ([andrew.j.oconnell@utc.wa.gov](mailto:andrew.j.oconnell@utc.wa.gov)) and the other parties by **5 p.m. on December 5, 2019.**

31 **NOTICE OF HEARING.** The Commission will hold an evidentiary hearing in these dockets on **December 11, 2019, at 1:30 p.m. and continuing on December 12-13, 2019, if necessary**, in the Commission's Hearing Room, 621 Woodland Park Square Loop SE, Lacey, Washington.

32 **ALTERNATE DISPUTE RESOLUTION.** The Commission supports the informal settlement of matters before it. Parties are encouraged to consider means of resolving disputes informally. The Commission has limited ability to provide dispute resolution services. If you wish to explore those services, please contact Rayne Pearson, Director, Administrative Law Division ([rayne.pearson@utc.wa.gov](mailto:rayne.pearson@utc.wa.gov) or 360-664-1136).

33 **NOTICE TO PARTIES: A party who objects to any portion of this Order must file a written objection within ten (10) calendar days after the service date of this Order, pursuant to WAC 480-07-430 and WAC 480-07-810. The service date appears on the first page of the order in the upper right-hand corner. Absent such objection,**

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**this Order will control further proceedings in these dockets, subject to Commission review.**

DATED at Olympia, Washington, and effective May 30, 2019.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

/s/ *Andrew J. O'Connell*

ANDREW J. O'CONNELL  
Administrative Law Judge

**Attachment B**

**Avista Corporation  
Monthly Power Cost Deferral Report  
Month of July 2019**

**REC Deferral Journal**

**Avista Corporation Journal Entry**

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

Effective Date: 201907  
 Last Update: 08/05/2019 1:54 PM  
 Approval Requested: 08/05/2019 1:54 PM

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

| Seq. Co.       | FERC                                      | Ser. | Jur. | S.I. | Debit               | Credit              | Comment   |
|----------------|---|------|------|------|---------------------|---------------------|---|
| 10 001         | 186323 - MISC DEF DEBIT-WA REC 2          | ED   | WA   | DL   | 4,465.63            | 0.00                | WA REC Deferral Interest                            |
| 20 001         | 431016 - INTEREST EXPENSE ON REC DEFERRAL | ED   | WA   | DL   | 0.00                | 4,465.63            | WA REC Deferral Interest                            |
| 30 001         | 186323 - MISC DEF DEBIT-WA REC 2          | ED   | WA   | DL   | 0.00                | 158,513.00          | WA REC Deferral 201907-202006                       |
| 40 001         | 557322 - DEF POWER SUPPLY EXP-RECS        | ED   | WA   | DL   | 158,513.00          | 0.00                | WA REC Deferral 201907-202006                       |
| 50 001         | 186322 - MISC DEF DEBIT - WA REC 1        | ED   | WA   | DL   | 0.00                | 2,158.72            | WA REC Deferral Amort Interest                      |
| 60 001         | 419600 - INTEREST ON ENERGY DEFERRALS     | ED   | WA   | DL   | 2,158.72            | 0.00                | WA REC Deferral Amort Interest                      |
| 70 001         | 186322 - MISC DEF DEBIT - WA REC 1        | ED   | WA   | DL   | 134,254.00          | 0.00                | WA Rec Deferral Amort                               |
| 80 001         | 557324 - DEF POWER SUPPLY EXP-REC AMORT   | ED   | WA   | DL   | 0.00                | 134,254.00          | WA Rec Deferral Amort                               |
| 90 001         | 186324 - MISC DEF DEBIT-WA REC 3          | ED   | WA   | DL   | 1,771,401.27        | 0.00                | Annual Transfer of Deferral balance to amortization |
| 100 001        | 186322 - MISC DEF DEBIT - WA REC 1        | ED   | WA   | DL   | 0.00                | 1,771,401.27        | Annual transfer of Deferral balance to amortization |
| <b>Totals:</b> |   |      |      |      | <b>2,070,792.62</b> | <b>2,070,792.62</b> |   |

Explanation:  
 To account for the Washington REC Deferral per Washington Commission Orders.

Prepared by Carolyn Groome Date 8/5/19  
 Reviewed by [Signature] Date 8/5/19  
 Approved for Entry [Signature] Date \_\_\_\_\_  
 Corporate Accounting use Only

**DJ475 - Washington REC Deferral - Account 186323**

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             | 186323 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              | (937,728.72)   |                         | (1,009,989.00)   |          | 0.52917%     | (7,634.46)            |          | (1,947,717.72)       | (1,965,352.18)              | (1,965,352.18)            | 0.00            |          | Semi-Annual Compounding  |
| 201802              | (1,947,717.72) |                         | (222,880.00)     |          | 0.52917%     | (10,749.11)           |          | (2,114,913.72)       | (2,133,297.29)              | (2,133,297.29)            | 0.00            |          |  |
| 201803              | (2,114,913.72) |                         | (198,092.00)     |          | 0.52917%     | (11,781.20)           |          | (2,337,793.72)       | (2,367,958.49)              | (2,367,958.49)            | 0.00            |          |  |
| 201804              | (2,337,793.72) |                         | (187,157.00)     |          | 0.52917%     | (12,895.02)           |          | (2,535,885.72)       | (2,578,945.51)              | (2,578,945.51)            | 0.00            |          |  |
| 201805              | (2,535,885.72) |                         | (189,506.00)     |          | 0.52917%     | (13,914.34)           |          | (2,723,042.72)       | (2,780,016.85)              | (2,780,016.85)            | 0.00            |          |  |
| 201806              | (2,723,042.72) |                         | -                |          | 0.57417%     | (14,910.93)           |          | -                    | (2,984,433.78)              | (2,984,433.78)            | 0.00            |          |  |
| 201807              | (2,984,433.78) | 2,984,433.76            | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          | Transfer 186323 Def balance to 186322 for Amortization.        |
| 201808              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          | 201807-201906 Deferrals will be recorded in Def account 186324 |
| 201809              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201810              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201811              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201812              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201901              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201902              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201903              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201904              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201905              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201906              | -              | -                       | -                |          | 0.57417%     | -                     |          | -                    | -                           | -                         | 0.00            |          |  |
| 201907              | -              | -                       | (158,513.00)     |          | 0.57417%     | (4,465.63)            |          | -                    | -                           | -                         | 0.00            |          |  |
| 201908              | 688,496.74     |                         | -                |          | 0.57417%     | -                     |          | 688,496.74           | 702,962.37                  | (702,962.37)              | (702,962.37)    |          | Semi-Annual Compounding  |
| 201909              | 688,496.74     |                         | -                |          | 0.57417%     | -                     |          | 688,496.74           | 702,962.37                  | (702,962.37)              | (702,962.37)    |          |  |
| 201910              | 688,496.74     |                         | -                |          | 0.57417%     | -                     |          | 688,496.74           | 702,962.37                  | (702,962.37)              | (702,962.37)    |          |  |
| 201911              | 688,496.74     |                         | -                |          | 0.57417%     | -                     |          | 688,496.74           | 702,962.37                  | (702,962.37)              | (702,962.37)    |          |  |
| 201912              | 688,496.74     |                         | -                |          | 0.57417%     | -                     |          | 688,496.74           | 702,962.37                  | (702,962.37)              | (702,962.37)    |          |  |
| current month entry |                |                         | (158,513.00)     |          |              |                       | 4,465.63 |                      |                             |                           |                 |          |  |

201907 UPDATE DATE TO CALC JET ENTRY

| JET ENTRY:   | DR         | CR         |
|--------------|------------|------------|
| 186323 ED WA | 4,465.63   |            |
| 431016 ED WA |            | 4,465.63   |
| 186323 ED WA | 158,513.00 |            |
| 557322 ED WA |            | 158,513.00 |

(154,047.37) TTL

Misc Def Debit - WA Rec 2  
Interest Exp on Rec Def  
Misc Def Debit - WA Rec 2  
Def Power Supply Exp - RECs

**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 | GL W/and Balance | Variance     | Notes   |
| 201801              | 761,417.68              |                  | 315,100.00   |             | 0.52917%              | 4,862.90   |                      | 1,076,617.68                | 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     | 0.00         |   |
| 201803              | 1,342,851.68            |                  | 255,647.00   |             | 0.52917%              | 7,782.11   |                      | 1,598,398.68                | 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     | 0.00         |   |
| 201805              | 1,848,954.68            |                  | 209,873.00   |             | 0.52917%              | 10,339.41  |                      | 2,068,827.68                | 2,097,334.57     | 0.00         |   |
| 201806              | 2,068,827.68            |                  | 233,026.00   |             | 0.52917%              | 11,511.25  |                      | 2,291,853.68                | 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)     | 0.00         | -Semi-Annual Compounding<br>-per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890%<br>-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)     | 0.00         |   |
| 201809              | (263,716.96)            |                  | 151,473.00   |             | 0.57417%              | (1,079.33) |                      | (112,243.96)                | (118,424.54)     | 0.00         |   |
| 201810              | (112,243.96)            |                  | 137,074.00   |             | 0.57417%              | (250.95)   |                      | 24,830.04                   | 18,398.51        | 0.00         |   |
| 201811              | 24,830.04               |                  | 147,172.00   |             | 0.57417%              | 565.08     |                      | 172,002.04                  | 166,135.59       | 0.00         |   |
| 201812              | 172,002.04              |                  | 171,862.00   |             | 0.57417%              | 1,480.97   |                      | 343,864.04                  | 339,478.56       | 0.00         |   |
| 201901              | 339,478.56              |                  | 182,008.00   |             | 0.57417%              | 2,471.70   |                      | 521,486.56                  | 523,958.26       | 0.00         |   |
| 201902              | 521,486.56              |                  | 171,867.00   |             | 0.57417%              | 3,487.62   |                      | 693,353.56                  | 699,312.88       | 0.00         |   |
| 201903              | 693,353.56              |                  | 181,119.00   |             | 0.57417%              | 4,500.99   |                      | 874,472.56                  | 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     | 0.00         |   |
| 201905              | 1,022,614.56            |                  | 136,186.00   |             | 0.57417%              | 6,262.51   |                      | 1,158,798.56                | 1,180,988.63     | 0.00         |   |
| 201906              | 1,158,798.56            |                  | 140,278.00   |             | 0.57417%              | 7,056.20   |                      | 1,299,077.56                | 1,328,302.83     | 0.00         |   |
| 201907              | 1,328,302.83            | (1,771,401.27)   | 134,254.00   |             | 0.57417%              | (2,158.72) |                      | (308,844.44)                | (311,003.16)     | 1,639,305.99 | -Semi-Annual Compounding<br>-Transfer 186324 Def balance to 186322 for amortization   |
| 201908              | (308,844.44)            |                  |              |             |                       |            |                      | (308,844.44)                | (311,003.16)     |              |   |
| 201909              | (308,844.44)            |                  |              |             |                       |            |                      | (308,844.44)                | (311,003.16)     |              |   |
| 201910              | (308,844.44)            |                  |              |             |                       |            |                      | (308,844.44)                | (311,003.16)     |              |   |
| 201911              | (308,844.44)            |                  |              |             |                       |            |                      | (308,844.44)                | (311,003.16)     |              |   |
| 201912              | (308,844.44)            |                  |              |             |                       |            |                      | (308,844.44)                | (311,003.16)     |              |   |
| current month entry |                         |                  | 134,254.00   |             |                       | (2,158.72) |                      |                             |                  |              |   |

201907 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:

|              |    |    |                |
|--------------|----|----|----------------|
| 186322 ED WA | DR | CR |                |
| 419600 ED WA |    |    | 2,158.72       |
| 186322 ED WA |    |    | 134,254.00     |
| 557324 ED WA |    |    | 134,254.00     |
|              |    |    | 132,095.28 TTL |

JET ENTRY:

|              |    |    |                |
|--------------|----|----|----------------|
| 186324 ED WA | DR | CR |                |
| 186322 ED WA |    |    | (1,771,401.27) |

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

**DJ475 - Washington REC Deferral - Account 186324**

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

| Account 186324 ED WA |                         |                  |              |              |                       |            |                      |                             |                           |                 |                |  |
|----------------------|-------------------------|------------------|--------------|--------------|-----------------------|------------|----------------------|-----------------------------|---------------------------|-----------------|----------------|--|
| Month Ending         | Balance before Interest | Balance Transfer | Deferral     | WA I-937 RPS | Monthly Interest Rate | Interest   | Interest Adjustments | End Balance before Interest | End Balance with Interest | GL Wand Balance | Variance       | Notes  |
| 201801               | -                       | -                | -            | -            | 0.52817%              | -          | -                    | -                           | -                         | -               | 0.00           | Semi-Annual Compounding  |
| 201802               | -                       | -                | -            | -            | 0.52817%              | -          | -                    | -                           | -                         | -               | 0.00           |  |
| 201803               | -                       | -                | -            | -            | 0.52817%              | -          | -                    | -                           | -                         | -               | 0.00           |  |
| 201804               | -                       | -                | -            | -            | 0.52817%              | -          | -                    | -                           | -                         | -               | 0.00           |  |
| 201805               | -                       | -                | -            | -            | 0.52817%              | -          | -                    | -                           | -                         | -               | 0.00           |  |
| 201806               | -                       | -                | -            | -            | 0.52817%              | -          | -                    | -                           | -                         | -               | 0.00           |  |
| 201807               | -                       | -                | (199,983.00) | -            | 0.57417%              | (574.12)   | -                    | (199,983.00)                | (200,557.12)              | (200,557.12)    | 0.00           | Semi-Annual Compounding  |
| 201808               | (199,983.00)            | -                | (201,024.00) | -            | 0.57417%              | (1,725.35) | -                    | (401,007.00)                | (403,306.47)              | (403,306.47)    | 0.00           |  |
| 201809               | (401,007.00)            | -                | (175,601.00) | -            | 0.57417%              | (2,806.59) | -                    | (576,608.00)                | (581,714.06)              | (581,714.06)    | 0.00           |  |
| 201810               | (576,608.00)            | -                | (212,807.00) | -            | 0.57417%              | (3,921.65) | -                    | (789,415.00)                | (798,442.71)              | (798,442.71)    | 0.00           |  |
| 201811               | (789,415.00)            | -                | (191,701.00) | -            | 0.57417%              | (5,082.93) | -                    | (981,116.00)                | (995,226.64)              | (995,226.64)    | 0.00           |  |
| 201812               | (981,116.00)            | -                | (189,827.00) | -            | 0.57417%              | (6,178.24) | -                    | (1,170,943.00)              | (1,191,231.88)            | (1,191,231.88)  | 0.00           |  |
| 201901               | (1,191,231.88)          | -                | (93,629.00)  | -            | 0.57417%              | (7,108.49) | -                    | (1,284,860.88)              | (1,291,969.37)            | (1,291,969.37)  | 0.00           | Semi-Annual Compounding  |
| 201902               | (1,284,860.88)          | -                | (68,407.00)  | -            | 0.57417%              | (7,573.67) | -                    | (1,353,267.88)              | (1,367,950.04)            | (1,367,950.04)  | 0.00           |  |
| 201903               | (1,353,267.88)          | -                | (74,968.00)  | -            | 0.57417%              | (7,985.28) | -                    | (1,428,236.88)              | (1,450,903.32)            | (1,450,903.32)  | 0.00           |  |
| 201904               | (1,428,236.88)          | -                | (117,361.00) | -            | 0.57417%              | (8,537.43) | -                    | (1,545,596.88)              | (1,576,801.75)            | (1,576,801.75)  | 0.00           |  |
| 201905               | (1,545,596.88)          | -                | (90,822.00)  | -            | 0.57417%              | (9,135.38) | -                    | (1,636,518.88)              | (1,676,859.13)            | (1,676,859.13)  | 0.00           |  |
| 201906               | (1,636,518.88)          | -                | (84,902.00)  | -            | 0.57417%              | (9,640.14) | -                    | (1,721,420.88)              | (1,771,401.27)            | (1,771,401.27)  | 0.00           |  |
| 201907               | (1,771,401.27)          | 1,771,401.27     | -            | -            | -                     | -          | -                    | -                           | -                         | (1,771,401.27)  | (1,771,401.27) | Semi-Annual Compounding<br>Transfer 186324 Def balance to 186322 for Amortization. |
| 201908               | -                       | -                | -            | -            | -                     | -          | -                    | -                           | -                         | -               | -              |  |
| 201909               | -                       | -                | -            | -            | -                     | -          | -                    | -                           | -                         | -               | -              |  |
| 201910               | -                       | -                | -            | -            | -                     | -          | -                    | -                           | -                         | -               | -              |  |
| 201911               | -                       | -                | -            | -            | -                     | -          | -                    | -                           | -                         | -               | -              |  |
| 201912               | -                       | -                | -            | -            | -                     | -          | -                    | -                           | -                         | -               | -              |  |
| current month entry  |                         |                  |              |              |                       |            |                      |                             |                           |                 |                |  |

201907 UPDATE DATE TO CALC JET ENTRY

JET ENTRY: DR CR

|              |  |  |
|--------------|--|--|
| 186324 ED WA |  |  |
| 431016 ED WA |  |  |
| 186324 ED WA |  |  |
| 557322 ED WA |  |  |

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

#VALUE! TTL



### Revenue By Rate Schedule

Data Source: Financial Reporting  
 Data Updated Daily

Revenue Class: Billing Determinant: RIDER 9

State Code: ALL

| Accounting Period | Service | State Code | Rate Schedule          | Rate Schedule Desc            | FERC Acct | Revenue Class Desc                  | Meter Qty | Usage Qty | Revenue Amt     | YTD Average Meters | YTD Usage | YTD Revenue Amt   |
|-------------------|---------|------------|------------------------|-------------------------------|-----------|-------------------------------------|-----------|-----------|-----------------|--------------------|-----------|-------------------|
| 201907            | ED      | WA         | 0001                   | 0001 - RESIDENTIAL            | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -49,645         | 0                  | 0         | -486,698          |
|                   |         |            | 0001                   | 0001 - RESIDENTIAL            | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -13             | 0                  | 0         | -13               |
|                   |         |            | 0002                   | 0002 - RESIDENTIAL DISCOUNT   | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -77             | 0                  | 0         | -982              |
|                   |         |            | 0011                   | 0011 - GENERAL SERVICE        | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -13,644         | 0                  | 0         | -115,220          |
|                   |         |            | 0011                   | 0011 - GENERAL SERVICE        | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -125            | 0                  | 0         | -1,293            |
|                   |         |            | 0011                   | 0011 - GENERAL SERVICE        | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -46             | 0                  | 0         | -490              |
|                   |         |            | 0012                   | 0012 - RESID&FARM-GEN SERV    | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -1,145          | 0                  | 0         | -13,166           |
|                   |         |            | 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         | -33,243         | 0                  | 0         | -253,569          |
|                   |         |            | 0021                   | 0021 - LARGE GENERAL SERV     | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -2,248          | 0                  | 0         | -18,850           |
|                   |         |            | 0021                   | 0021 - LARGE GENERAL SERV     | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -235            | 0                  | 0         | -1,876            |
|                   |         |            | 0022                   | 0022 - RESID&FARM-LGE GEN SE  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -740            | 0                  | 0         | -7,058            |
|                   |         |            | 0025                   | 0025 - EXTRA LGE GEN SERV     | 442300    | 31 FIRM COMMERCIAL                  | 0         | 0         | -8,264          | 0                  | 0         | -58,404           |
|                   |         |            | 0025                   | 0025 - EXTRA LGE GEN SERV     | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -23,457         | 0                  | 0         | -159,957          |
|                   |         |            | 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         | -1,912          | 0                  | 0         | -5,393            |
|                   |         |            | 0031                   | 0031 - PUMPING SERVICE        | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -3,284          | 0                  | 0         | -12,538           |
|                   |         |            | 0031                   | 0031 - PUMPING SERVICE        | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -460            | 0                  | 0         | -2,048            |
|                   |         |            | 0031                   | 0031 - PUMPING SERVICE        | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | -1,094          | 0                  | 0         | -3,380            |
|                   |         |            | 0031                   | 0031 - PUMPING SERVICE        | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -15             | 0                  | 0         | -85               |
|                   |         |            | 0032                   | 0032 - PUMPING SVC RES&FRM    | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -365            | 0                  | 0         | -1,167            |
|                   |         |            | 0032                   | 0032 - PUMPING SVC RES&FRM    | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | -149            | 0                  | 0         | -430              |
|                   |         |            | 0041                   | 0041 - CO OWNED ST LIGHTS     | 440000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -1              | 0                  | 0         | -11               |
|                   |         |            | 0042                   | 0042 - CO OWNED ST LITS SO VA | 440000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -337            | 0                  | 0         | -2,355            |
|                   |         |            | 0044                   | 0044 - CST OWNED ST LT SO VA  | 440000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -8              | 0                  | 0         | -54               |
|                   |         |            | 0045                   | 0045 - CUST OWNED ST LT ENGY  | 440000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -17             | 0                  | 0         | -120              |
|                   |         |            | 0046                   | 0046 - CUST OWNED ST LT S V   | 440000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -40             | 0                  | 0         | -281              |
|                   |         |            | 0047                   | 0047 - AREA LIGHT-COM&INDUS   | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -173            | 0                  | 0         | -1,243            |
|                   |         |            | 0047                   | 0047 - AREA LIGHT-COM&INDUS   | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -5              | 0                  | 0         | -34               |
|                   |         |            | 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         | -23               |
|                   |         |            | 0048                   | 0048 - AREA LIGHT-FARM&RESID  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -94             | 0                  | 0         | -666              |
|                   |         |            | 0048                   | 0048 - AREA LIGHT-FARM&RESID  | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | 0               | 0                  | 0         | 0                 |
|                   |         |            | 0048                   | 0048 - AREA LIGHT-FARM&RESID  | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | 0               | 0                  | 0         | 0                 |
|                   |         |            | <b>WA - Total</b>      |                               |           |                                     | <b>0</b>  | <b>0</b>  | <b>-140,827</b> | <b>0</b>           | <b>0</b>  | <b>-1,147,411</b> |
|                   |         |            | <b>ED - Total</b>      |                               |           |                                     | <b>0</b>  | <b>0</b>  | <b>-140,827</b> | <b>0</b>           | <b>0</b>  | <b>-1,147,411</b> |
|                   |         |            | <b>201907 - Total</b>  |                               |           |                                     | <b>0</b>  | <b>0</b>  | <b>-140,827</b> | <b>0</b>           | <b>0</b>  | <b>-1,147,411</b> |
|                   |         |            | <b>Overall - Total</b> |                               |           |                                     | <b>0</b>  | <b>0</b>  | <b>-140,827</b> | <b>0</b>           | <b>0</b>  | <b>-1,147,411</b> |

Run Date: Aug 2, 2019

Conversion Factor 0.953323 UE-170485 7-2019 thru 6-2020  
 Amort Expense \$ (134,254) **B**



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)           | (244,558)           | -           | -           | -           | -           | -           | (1,070,203)           |
| Voluntary REC Broker Fee Expense         | 557171-ED-AN | 1,676               | 3,081               | 2,644               | 4,930               | 3,219               | 3,476               | 3,400               | -           | -           | -           | -           | -           | 22,427                |
| <b>Total</b>                             |              | <b>\$ (142,444)</b> | <b>\$ (104,073)</b> | <b>\$ (114,055)</b> | <b>\$ (178,551)</b> | <b>\$ (138,327)</b> | <b>\$ (129,168)</b> | <b>\$ (241,158)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (1,047,776)</b> |
| <b>Washington State Share</b>            |              |                     |                     |                     |                     |                     |                     |                     |             |             |             |             |             |                       |
| Voluntary REC Revenue                    | E 65.73%     | (94,730)            | (70,432)            | (76,706)            | (120,602)           | (93,038)            | (87,187)            | (160,748)           | -           | -           | -           | -           | -           | (703,444)             |
| Voluntary REC Broker Fee Expense         | 65.73%       | 1,101               | 2,025               | 1,738               | 3,241               | 2,116               | 2,285               | 2,235               | -           | -           | -           | -           | -           | 14,741                |
| <b>Total Surcharge (+) or Rebate (-)</b> |              | <b>\$ (93,629)</b>  | <b>\$ (68,407)</b>  | <b>\$ (74,968)</b>  | <b>\$ (117,361)</b> | <b>\$ (90,922)</b>  | <b>\$ (84,902)</b>  | <b>\$ (158,513)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (688,703)</b>   |
| <b>Accounting Entries</b>                |              |                     |                     |                     |                     |                     |                     |                     |             |             |             |             |             |                       |
| 186324.ED.WA (201807 thru 201906)        |              |                     | Credit              |                     | Credit              |                     | Credit              | Credit              |             |             |             |             |             |                       |
| 557322.ED.WA                             |              |                     | Debit               |                     | Debit               |                     | Debit               | Debit               |             |             |             |             |             |                       |

**Avista Corporation Journal Entry**

Journal: NSJ006 - RPS Compliance - Foregone REC Rev Adjust  
 Team: Resource Accounting  
 Type: C  
 Category: NSJ  
 Currency: USD

Effective Date: 201907  
 Last Update: 08/05/2019 10:41 AM  
 Approval Requested: 08/05/2019 10:42 AM  
 Approved on: 08/05/2019 11:12 AM

Last Saved by: Keri Meister  
 Submitted by: Keri Meister  
 Approved by: Ian McLelland

| Seq. Co.       | FERC | Ser.   | Jur.                               | S.I.     | Debit               | Credit              | Comment                                     |
|----------------|------|--------|------------------------------------|----------|---------------------|---------------------|---|
| 10             | 001  | 557380 | - IDAHO PCA-DEF                    | ED ID DL | 857,009.74          | 0.00                | WA I-937 Compliance-Foregone ID REC Rev Adj |
| 20             | 001  | 182386 | - REGULATORY ASSET ID PCA DEFERRAL | ED ID DL | 0.00                | 857,009.74          | WA I-937 Compliance-Foregone ID REC Rev Adj |
| 30             | 001  | 186323 | - MISC DEF DEBIT-WA REC 2          | ED WA DL | 857,009.74          | 0.00                | WA I-937 Compliance-Foregone ID REC Rev Adj |
| 40             | 001  | 557322 | - DEF POWER SUPPLY EXP-RECS        | ED WA DL | 0.00                | 857,009.74          | WA I-937 Compliance-Foregone ID REC Rev Adj |
| <b>Totals:</b> |      |        |                                    |          | <b>1,714,019.48</b> | <b>1,714,019.48</b> |   |

**Explanation:**

For WA I-937 RPS Compliance, we retired Hydro RECs from 2017 as required from 2019. Also including a true up for RECs from 2016. Retirement of RECs for WA purposes eliminated the ability for ID to recognize revenue if the RECs would have been sold.

Prepared by Keri Meister  
 Date  
 Reviewed by  
 Date  
 Approved for Entry  
 Corporate Accounting use Only  
 Date

201907:

Transferred all deferral amounts from 186324 to amortization account 186322  
July forward deferral amounts get recorded to 186323

Interest rate remains at 6.890% per UE-170485 (2 year plan)

Conversion Rate Factor remains at .953323 per UE-170485 (2 year plan)

WA I-937 RPS Compliance amount will be recorded on an NSJ and go to account 186323 - (2 YR LAG FOR COMPLIANCE) 2016 \$229,597.25 true up and 2017 \$627,412.49 = total \$857,009.74

PT ratio remains at 65.73% - confirmed with Annette 8.1.19

A

5

6

E

7

Fourth Revision Sheet 98  
canceling  
Substitute Third Revision Sheet 98

WN U-28

AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 98

RENEWABLE ENERGY CREDIT REVENUE MECHANISM - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Renewable Energy Credit Revenue Mechanism shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rebate will be based on the projected net REC revenues for the July 2019 through June 2020 time period, as well as a true-up of the amortization of the prior rebate in effect from July 1, 2018 through June 30, 2019. Interest on the deferred balance will accrue at the after-tax cost of capital interest rate (6.89%) from the Company's most recent approved general rate case (JE-170485). The revenue conversion factor used in the development of the rates set forth below will be from the Company's most recent approved general rate case (JE-170485).

(C)  
(C)  
(C)

MONTHLY RATE:

The rate spread is based on the generation allocation factor E02 from the Company's most recent approved general rate case (JE-170485). The energy charges of the individual rate schedules are to be decreased by the following amounts:

|                   |                |
|-------------------|----------------|
| Schedules 1 & 2   | 0.025¢ per kWh |
| Schedules 11 & 12 | 0.025¢ per kWh |
| Schedules 21 & 22 | 0.026¢ per kWh |
| Schedules 25      | 0.024¢ per kWh |
| Schedules 31 & 32 | 0.024¢ per kWh |
| Schedules 41 - 48 | 0.045¢ per kWh |

(I)  
|  
(I)

TERM:

The energy charges will be reduced for the July 1, 2019 through June 30, 2020 time period.

(C)

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

BY AUTH. OR ORDER OF WASH. UTILITIES & TRANSPORTATION COMM. DOCKET NO. UE-190308

Issued March 29, 2019

Effective July 1, 2019

Issued by Avista Utilities

Patrick Ehrbar, Director of Regulatory Affairs



Director of Regulatory Affairs



**Avista Corp.**  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-0500  
Telephone 509-489-0500  
Toll Free 800-727-9170

March 29, 2019

Mr. Mark L. Johnson, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive, S.W.  
P.O. Box 47250  
Olympia, Washington 98504-7250

Re: Tariff WN U-28, Electric Service – WA Renewable Energy Credit Revenue Mechanism

Dear Mr. Johnson:

Attached for electronic filing with the Commission is the following tariff sheet proposed to be effective July 1, 2019:

**Fourth Revision Sheet 98 Canceling Substitute Third Revision Sheet 98**

The proposed tariff sheet reflects an electric rate adjustment to decrease the present rebate customers are receiving related to Renewable Energy Credits (“RECs”). In Docket Nos. UE-140188 and UG-140189, the Settlement Stipulation approved by the Commission in Order No. 05 required Avista to file an adjustment to the REC Revenue rebate on or before April 1, 2016, and each year thereafter, to reflect both the under or over amortized balance from the current rebate as well as the projected net REC revenues for the following July – June time period.<sup>1</sup> The new rates would go into effect July 1 for a twelve month period.

As provided in the workpapers accompanying this filing, approximately \$0.4 million is the expected rebate balance remaining from the July 2018 through June 2019 time period, and the projected REC revenues for the July 2019 through June 2020 time period is \$1.0 million, for a total rebate effective July 1, 2019 of approximately \$1.4 million. The current rebate in effect is designed to rebate approximately \$2.0 million. Information contained in this filing is confidential in nature and is filed under seal, per WAC 480-07-160 along with a redacted version.

The net effect of the new and expiring REC rebate is a decreased benefit (i.e., rate increase) to electric customers of approximately \$0.6 million, or 0.1%. The table below illustrates the impact by rate schedule:

---

<sup>1</sup> See Docket Nos. UE-140188 and UG-140189, Settlement Stipulation Appendix 2, p. 4.

Received  
Records Management  
  
03/29/19 11:32  
  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

| Schedule No. | Rate Schedule                    | Total Increase %<br>Billed Revenue |
|--------------|----------------------------------|------------------------------------|
| 1/2          | Residential                      | 0.1%                               |
| 11/12        | General Service Schedule         | 0.1%                               |
| 21/22        | Large General Service Schedule   | 0.1%                               |
| 25           | Ext. Lg General Service Schedule | 0.2%                               |
| 31/32        | Pumping Service Schedule         | 0.2%                               |
| 41-48        | Street and Area Lights Schedule  | 0.0%                               |
|              | <b>Overall</b>                   | <b>0.1%</b>                        |

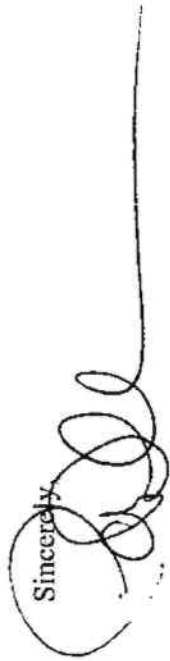
The change in the rate credit has no effect on Avista's earnings. Enclosed is a set of workpapers which shows the derivation of the proposed per kilowatt-hour rate credit proposed to be effective for a twelve-month period beginning July 1, 2019.

After combining the impact of this REC filing with the Energy Recovery Mechanism (ERM) filing, which was also filed on March 29, 2019 and also has an effective date of July 1, 2019, the average residential customer using 918 kWhs per month will see a decrease of \$2.00 per month, or approximately 2.4%. The present bill for 918 kWhs is \$81.21 while the proposed bill is \$79.21. The actual bill change will vary based on customer usage. The combined effect of the two filings by rate schedule is as follows:

| Schedule No. | Rate Schedule                    | Total Decrease<br>% Billed |
|--------------|----------------------------------|----------------------------|
| 1/2          | Residential                      | -2.4%                      |
| 11/12        | General Service Schedule         | -1.8%                      |
| 21/22        | Large General Service Schedule   | -2.4%                      |
| 25           | Ext. Lg General Service Schedule | -3.6%                      |
| 31/32        | Pumping Service Schedule         | -2.6%                      |
| 41-48        | Street and Area Lights Schedule  | -0.7%                      |
|              | <b>Overall</b>                   | <b>-2.4%</b>               |

In accordance with the requirements of WAC 480-100-103, attached to this filing is a draft notice to customers, which the Company will provide through a bill insert, during the May 2019 bill cycle.

Please direct any questions regarding this filing to Annette Brandon at (509) 495-4324.

Sincerely,  


Patrick D. Ehrbar  
 Director of Regulatory Affairs

Enclosures



AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 98

RENEWABLE ENERGY CREDIT REVENUE MECHANISM - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has electric service available. This Renewable Energy Credit Revenue Mechanism shall be applicable to all retail customers for charges for electric energy sold and to the flat rate charges for Company-owned or Customer-owned Street Lighting and Area Lighting Service.

This rebate will be based on the projected net REC revenues for the July 2019 through June 2020 time period, as well as a true-up of the amortization of the prior rebate in effect from July 1, 2018 through June 30, 2019. Interest on the deferred balance will accrue at the after-tax cost of capital interest rate (6.89%) from the Company's most recent approved general rate case (UE-170485). The revenue conversion factor used in the development of the rates set forth below will be from the Company's most recent approved general rate case (UE-170485).

(C)  
(C)  
(C)

MONTHLY RATE:

The rate spread is based on the generation allocation factor E02 from the Company's most recent approved general rate case (UE-170485). The energy charges of the individual rate schedules are to be decreased by the following amounts:

- Schedules 1 & 2 0.025¢ per kWh
- Schedules 11 & 12 0.025¢ per kWh
- Schedules 21 & 22 0.026¢ per kWh
- Schedules 25 0.024¢ per kWh
- Schedules 31 & 32 0.024¢ per kWh
- Schedules 41 - 48 0.045¢ per kWh

(I)  
|  
(I)

TERM:

The energy charges will be reduced for the July 1, 2019 through June 30, 2020 time period.

(C)

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

The above Rate is subject to increases as set forth in Tax Adjustment Schedule 58.

Issued March 29, 2019

Effective July 1, 2019

Issued by Avista Utilities

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA UTILITIES  
 CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC  
 TWELVE MONTHS ENDED DECEMBER 31, 2016  
 Approved in UE-170485

|                                 |                   |
|---------------------------------|-------------------|
| Revenue:                        | 1.000000          |
| Expense:                        |                   |
| Uncollectibles (1)              | 0.006183          |
| Commission Fees (2)             | 0.002000          |
| Washington Excise Tax (3)       | 0.038495          |
| Total Expense                   | <u>0.046677</u>   |
| Net Operating Income Before FIT | <u>0.953323</u> ✓ |
| Federal Income Tax @ 21.00%     | 0.200198          |
| REVENUE CONVERSION FACTOR       | <u>0.753125</u>   |

Proposed Bill after Rate Adjustment



Attachment C

Avista Corporation  
Monthly Power Cost Deferral Report  
Month of July 2019

RPS Compliance Journal

**Avista Corporation Journal Entry**

Journal: NSJ006 - RPS Compliance - Foregone REC Rev Adjust  
 Team: Resource Accounting  
 Type: C  
 Category: NSJ  
 Currency: USD

Effective Date: 201907  
 Last Update: 08/05/2019 10:41 AM  
 Approval Requested: 08/05/2019 10:42 AM

Last Saved by: Keri Meister  
 Submitted by: Keri Meister  
 Approved by:

| Seq. Co.       | FERC  | Ser. | Jur. | S.I. | Debit               | Credit              | Comment                                     |
|----------------|---|------|------|------|---------------------|---------------------|---|
| 10 001         | 557380 - IDAHO PCA-DEF                      | ED   | ID   | DL   | 857,009.74          | 0.00                | WA I-937 Compliance-Foregone ID REC Rev Adj |
| 20 001         | 182386 - REGULATORY ASSET ID PCA DEFERRAL 2 | ED   | ID   | DL   | 0.00                | 857,009.74          | WA I-937 Compliance-Foregone ID REC Rev Adj |
| 30 001         | 186323 - MISC DEF DEBIT-WA REC 2            | ED   | WA   | DL   | 857,009.74          | 0.00                | WA I-937 Compliance-Foregone ID REC Rev Adj |
| 40 001         | 557322 - DEF POWER SUPPLY EXP-RECS          | ED   | WA   | DL   | 0.00                | 857,009.74          | WA I-937 Compliance-Foregone ID REC Rev Adj |
| <b>Totals:</b> |   |      |      |      | <b>1,714,019.48</b> | <b>1,714,019.48</b> |   |

Prepared by: Keri Meister Date: 8/5/19  
 Reviewed by: Cher M. Jella Date: 8/5/19  
 Approved for Entry: \_\_\_\_\_ Date: \_\_\_\_\_  
 Corporate Accounting use Only

Explanation:  
 For WA I-937 RPS Compliance, we retired Hydro RECs from 2017 as required from 2019. Also including a true up for RECs from 2016. Retirement of RECs for WA purposes eliminated the ability for ID to recognize revenue if the RECs would have been sold.

**2017**

|  | I-937 Qty | avg price | REC value    | notes   |
|--|-----------|-----------|--------------|---|
| W2102 Little Falls HED - Little Falls Unit 4                     | 4,862     |           | 0.00         |   |
| W2103 Long Lake HED - Long Lake Unit 3                           | 14,197    |           | 0.00         |   |
| W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2                   | 29,008    |           | 0.00         |   |
| W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3                   | 45,808    |           | 0.00         |   |
| W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4                   | 20,517    |           | 0.00         |   |
| W1530 Noxon Rapids HED - Noxon Rapids Unit 1                     | 21,435    |           | 0.00         |   |
| W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT 2                     | 7,709     |           | 0.00         |   |
| W1554 Noxon Rapids HED - Noxon Rapids Unit 3                     | 14,529    |           | 0.00         |   |
| W1555 Noxon Rapids HED - Noxon Rapids Unit 4                     | 12,024    |           | 0.00         |   |
| W216 Nine Mile HED - Nine Mile HED                               | 8,804     | 4.50      | 39,618.00    | price = 50/50 blend of CEC-1 (\$8) & CEC-3 (\$1)      |
| W283 Nine Mile HED 2 - Nine Mile HED 2                           | 13,146    | 4.50      | 59,157.00    | "   |
| W2906 Palouse Wind, LLC - Palouse Wind                           | 277,938   | 4.50      | 1,250,721.00 | " ; 112,666 used for '16 WA I-937 and 165,272 for '17 |
| W130 Kettle Falls Woodwaste Plant - Kettle Falls Woodwaste Plant | 80,904    | 4.50      | 364,068.00   | "   |
| W797 Kettle Falls Woodwaste Plant - Kettle Falls 2               | 24,867    | 4.50      | 111,901.50   | "   |
|  | 575,748   |           | 1,825,465.50 |   |

**2017 Idaho PT Ratio  
 Idaho Allocation**

0.3437  
627,412.49

source: Scott Reid

2016/2017 sum → \$ 857,000.74 ✓

**2016**

|  | I-937 Qty     | avg price | REC value         | notes  |
|--|---------------|-----------|-------------------|--|
| W2102 Little Falls HED - Little Falls Unit 4                     | 4,862         |           | 0.00              |  |
| W2103 Long Lake HED - Long Lake Unit 3                           | 14,197        |           | 0.00              |  |
| W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2                   | 29,008        |           | 0.00              |  |
| W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3                   | 45,808        |           | 0.00              |  |
| W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4                   | 20,517        |           | 0.00              |  |
| W1530 Noxon Rapids HED - Noxon Rapids Unit 1                     | 21,435        |           | 0.00              |  |
| W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT 2                     | 7,709         |           | 0.00              |  |
| W1554 Noxon Rapids HED - Noxon Rapids Unit 3                     | 14,529        |           | 0.00              |  |
| W1555 Noxon Rapids HED - Noxon Rapids Unit 4                     | 12,024        |           | 0.00              |  |
| W216 Nine Mile HED - Nine Mile HED                               | 215           | 4.66      | 1,000.83          | price = 50/50 blend of CEC-1 (\$8.25) & CEC-3 (\$1.06) |
| W283 Nine Mile HED 2 - Nine Mile HED 2                           | 0             | 4.66      | 0.00              | "  |
| W2906 Palouse Wind, LLC - Palouse Wind                           | 95,703        | 4.66      | 445,497.47        | "  |
| W130 Kettle Falls Woodwaste Plant - Kettle Falls Woodwaste Plant | 18,695        | 4.66      | 87,025.23         | "  |
| W797 Kettle Falls Woodwaste Plant - Kettle Falls 2               | <u>25,151</u> | 4.66      | <u>117,077.91</u> | "  |
|  | 309,853       |           | 650,601.44        |  |

**2016 Idaho PT Ratio**

**Idaho Allocation**

0.3529  
229,597.25

*source: Scott Reid*

---

**Meister, Keri**

**From:** Reid, Scott  
**Sent:** Thursday, August 1, 2019 10:46 AM  
**To:** Meister, Keri  
**Subject:** FW: Idaho lost revenue  
**Attachments:** Idaho JE 2017 for I-937.xlsx; Idaho JE 2016 for I-937.xlsx

**Scott Reid**  
Wholesale Marketing Manager



1411 E Mission MCS-7  
Spokane, WA 99202  
P 509.495.4893  
<http://www.avistautilities.com>

**From:** Johnson, Bill  
**Sent:** Thursday, August 1, 2019 10:44 AM  
**To:** McLelland, Ian <[Ian.McLelland@avistacorp.com](mailto:Ian.McLelland@avistacorp.com)>; Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>; Brandon, Annette <[Annette.Brandon@avistacorp.com](mailto:Annette.Brandon@avistacorp.com)>; Reid, Scott <[Scott.Reid@avistacorp.com](mailto:Scott.Reid@avistacorp.com)>  
**Subject:** FW: Idaho lost revenue

These are the revised lost revenue numbers for Idaho's share of Palouse Wind, Kettle Falls and Nine Mile Upgrade RECs not sold because we retired them for WA RPS. We lowered the price of the foregone revenue to be 50% PCC1 and 50% PCC3 because we would not have been able to sell all RECs as PCC1 because schedules and generation have to match in each hour and that is difficult to perfectly accomplish, particularly with wind. Also, we don't know if we could have found counterparties for that additional level of generation.

**From:** Reid, Scott  
**Sent:** Thursday, August 01, 2019 10:21 AM  
**To:** Johnson, Bill <[bill.johnson@avistacorp.com](mailto:bill.johnson@avistacorp.com)>  
**Subject:** Idaho lost revenue

**Scott Reid**  
Wholesale Marketing Manager



1411 E Mission MCS-7  
Spokane, WA 99202  
P 509.495.4893  
<http://www.avistautilities.com>

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Service Date: August 10, 2017

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

DOCKET UE-170682

AVISTA CORPORATION'S

ORDER 01

Renewable Energy Target Progress  
Report under RCW 19.285.070 and WAC  
480-109-210

ORDER APPROVING  
COMPLIANCE WITH ELIGIBLE  
RENEWABLE ENERGY TARGET  
REPORTING REQUIREMENTS  
FOR 2017

**BACKGROUND**

1 The Energy Independence Act (EIA or Act)<sup>1</sup> requires qualifying electric utilities to obtain certain percentages of their electricity from eligible renewable resources. The Washington Utilities and Transportation Commission (Commission) enforces compliance with the EIA by investor-owned utilities.<sup>2</sup> Ultimately, the Commission must determine “whether the utility has generated, acquired or arranged to acquire enough renewable energy credits or qualifying generation to comply with its renewable resource target.”<sup>3</sup>

2 The Commission has implemented these requirements by establishing a two-step compliance process.<sup>4</sup> Because a utility may comply with its renewable portfolio standards (RPS) obligation by using RECs acquired in the year after the target year, ultimate compliance for 2017, for example, may be demonstrated as late as June 1, 2019. Accordingly, there will be two Commission decisions for each year’s compliance: (1) a determination that the Company has enough resources to meet the nine percent target; and (2) the retrospective compliance decision. Before the Commission is the initial resource-adequacy filing made by Avista Corporation (Avista or Company) for its 2017 obligation. The Commission will consider Avista’s compliance with its 2017 target when Avista requests such a finding, which the Company must do through a filing in this docket no later than June 1, 2019.

<sup>1</sup> RCW Chapter 19.285.

<sup>2</sup> RCW 19.285.060(6).

<sup>3</sup> WAC 480-109-210(3)(b).

<sup>4</sup> WAC 480-109-210(1) and (6).

3 On June 1, 2017, Avista filed with the Commission its 2017 RPS Report. On July 11, 2017, Avista filed a revised report to correct its historical load information. The 2017 target was reduced to 504,050 megawatt-hours (MWh) from the target of 506,400 MWh identified in the original report. Table 1, below, summarizes Avista’s 2017 target and the total amount of resources that the Company had acquired by January 1, 2017:

**Table 1: Avista’s 2017 Renewable Resource Target and Compliance Plan**

| 2017 Target (MWh) | Incremental Hydro (MWh) | 2016 RECs      | 2017 RECs | Purchased RECs | Total Resources (MWh) |
|-------------------|-------------------------|----------------|-----------|----------------|-----------------------|
| 504,050           | 192,039                 | 0 <sup>5</sup> | 314,361   | N/A            | 506,400 <sup>6</sup>  |

4 Avista seeks an order from the Commission confirming that the Company has complied with the Commission’s EIA reporting requirements and accepting the Company’s calculations and eligibility of the renewable resources identified in the RPS Report for 2017.

5 On June 13, 2017, the Commission issued a Notice inviting interested persons to file written comments on Avista’s RPS Report. During the comment period, the Commission received written comments from Staff and joint written comments from Renewable Northwest and Northwest Energy Coalition (RNW/NWEC). RNW/NWEC commended the Company for meeting its RPS target without relying on alternative compliance methods. Similar to joint comments filed in 2016, the organizations expressed concerns about transparency related to Avista’s incremental cost assumptions.<sup>7</sup> Avista filed supplementary information regarding the incremental cost calculations in Appendix B, but the data remains part of its confidential filing. RNW/NWEC note this concern, but overall are pleased that the Company met its target, and recommend that the commission approve the report.

6 Based on the information that the Company provided in its RPS Report and supplemental filing, Staff believes that Avista correctly calculated its 2017 RPS target, and that it has acquired sufficient resources to meet that target. Although Commission rules require the Company to document its use of renewable resources under various renewable energy programs in its annual report, Staff requests the Commission require Avista to include

<sup>5</sup> Avista has no excess Renewable Energy Credits (RECs) from 2016 that could be used toward its 2017 target.

<sup>6</sup> In the Company’s revised report submitted on July 11, 2017, Table 4 identifies 506,400 MWh renewable energy available for compliance (net REC sales).

<sup>7</sup> Docket UE-160779.

that information in its final compliance report, which will allow Staff to determine whether its resources meet EIA requirements.

7 Staff recommends that the Commission issue an order in this docket determining that: (1) the 2017 renewable energy target for Avista is 504,050 MWh; (2) Avista has demonstrated that, by January 1, 2017, the Company acquired at least 504,050 MWh of eligible renewable resources, equivalent RECs, or a combination of the two, sufficient to supply at least nine percent of its load for 2017; (3) Avista has complied with the June 1, 2017, reporting requirements pursuant to WAC 480-109-210; (4) in its final compliance report for 2017 required by WAC 480-109-210(6), Avista must provide details about which certificates were used for its various renewable energy programs.

### DISCUSSION

8 The Commission accepts Avista's calculation of 504,050 megawatt-hours as the Company's renewable energy target for 2017 and determines that Avista has identified sufficient resources to be able to meet that target. The Commission will make its final determination about whether Avista has met its 2017 target when the Company requests such a finding, no later than June 1, 2019. To assist Staff with determining whether Avista's resources meet EIA eligibility requirements, Avista must provide details about which certificates were used for its various renewable energy programs, as required by WAC 480-109-210(2)(d)(i), in its final compliance report for 2017.

### FINDINGS AND CONCLUSIONS

- 9 (1) The Commission is an agency of the state of Washington vested by statute with the authority to regulate the rates, regulations, practices, and accounts of public service companies, including electric companies.
- 10 (2) Avista is an electrical company and a public service company subject to Commission jurisdiction.
- 11 (3) Avista serves more than 25,000 customers within the State of Washington and is a "qualifying utility" within the meaning of RCW 19.285.030(18).
- 12 (4) Avista has properly calculated its renewable energy target for 2017 to be 504,050 megawatt-hours.
- 13 (5) By January 1, 2017, Avista had acquired sufficient eligible renewable resources to supply at least nine percent of its load for the remainder of 2017.



- 14 (6) Avista has met the reporting requirements of RCW 19.285.070 and WAC  
480-109-210. These reporting requirements include Avista's plan for meeting its  
RPS obligation for the remainder of 2017.
- 15 (7) Pursuant to WAC 480-109-210(5), Avista must provide a summary of its RPS  
Report to its customers, by bill insert or other suitable method, within 90 days of  
the date of this Order.
- 16 (8) Pursuant to WAC 480-109-210(6), Avista must file a report no later than June 1,  
2019, that lists the certificate numbers in WREGIS for every megawatt-hour and  
renewable energy credit that Avista retired to meet the January 1, 2017, target.

**ORDER**

**THE COMMISSION ORDERS:**

- 17 (1) The Commission accepts the calculation of 504,050 megawatt-hours as the 2017  
renewable energy target for Avista Corporation.
- 18 (2) Avista Corporation has identified eligible renewable resources sufficient to supply  
at least nine percent of its load for 2017.
- 19 (3) Avista Corporation has complied with the June 1, 2017, reporting requirements  
pursuant to WAC 480-109-210.
- 20 (4) Avista Corporation's final compliance report must list certificate numbers for  
every renewable energy credit that Avista Corporation retired in the Western  
Renewable Energy Generation Information System and details about which  
certificates were used for its voluntary renewable energy programs in 2017.
- 21 (5) The Commission Secretary is authorized to accept or approve a filing that  
complies with the requirements of this Order.

**DOCKET UE-170682  
ORDER 01**

**PAGE 5**

DATED at Olympia, Washington, and effective August 10, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner