

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

MONTH OF AUGUST 2019

Avista Utilities
 Deferral Balances and Interest Activity

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

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of August 2019

ERM Deferral Journal

Avista Corporation Journal Entry

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

Effective Date: 201908
 Last Update: 09/06/2019 3:14 PM
 Approval Requested: 09/06/2019 3:15 PM

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 TERM 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 TERM 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 TERM 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 TERM DEFERRED LAST YEAR	ED	WA	DL	0.00	34,761.00	Interest Expense on 2018 Pending Balance

Totals: 123,483.00 123,483.00

Prepared by Cheryl Kettner  9/6/19
 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.

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			(88,722)		(25,270,462)	(25,359,184)	(25,359,184)	0.00	
8/31/2019	(25,270,462)		0		(88,722)		(25,270,462)	(25,447,906)	(25,359,184)	88,722.00	
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) 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		
1/31/2019	0	(9,696,264)			(34,093)		(9,696,264)	(9,730,357)	(9,730,357)	0.00	
2/28/2019	(9,696,264)	0			(34,093)		(9,696,264)	(9,764,450)	(9,764,450)	0.00	
3/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,798,543)	(9,798,543)	0.00	
4/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,832,636)	(9,832,636)	0.00	
5/31/2019	(9,696,264)				(34,093)		(9,696,264)	(9,866,729)	(9,866,729)	0.00	
6/30/2019	(9,696,264)				(34,093)		(9,696,264)	(9,900,822)	(9,900,822)	0.00	
7/31/2019	(9,900,822)				(34,761)		(9,900,822)	(9,935,583)	(9,935,583)	0.00	
8/31/2019	(9,900,822)				(34,761)		(9,900,822)	(9,970,344)	(9,935,583)	34,761.00	
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	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1	555 Purchased Power	\$94,978,198	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$58,264,059)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$19,180,809	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,488	\$1,892,856	\$2,365,484	\$4,533,397	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$44,454,743	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$5,470,663	\$6,353,653	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$12,967,353)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	(\$1,528,953)	(\$1,486,892)	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$11,681,831	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$1,336,049	\$1,351,057	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$438,329	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$52,526	\$14,925	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$99,502,498	\$14,844,176	\$22,529,181	\$17,147,238	\$5,286,250	\$3,293,308	\$6,545,203	\$10,957,485	\$18,899,657	\$0	\$0	\$0	\$0
Total through August														
9	AUTHORIZED NET EXPENSE-SYSTEM	\$72,191,643	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10	555 Purchased Power	(\$35,994,777)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11	401 Thermal Fuel	\$18,432,022	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12	547 CT Fuel	\$42,510,748	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13	456 Transmission Revenue	(\$10,008,809)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14	565 Transmission Expense	\$11,567,443	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15	557 Broker Fees	\$274,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$2,015,312)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$96,956,958	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	(\$1,806,190)	(\$3,355,489)	\$5,328,292	\$2,065,529	(\$4,947,046)	(\$2,818,164)	\$662,498	\$1,258,190	\$4,351,730	\$0	\$0	\$0	\$0
19	Resource Optimization - Subtotal	(\$2,379,929)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)	(\$580,578)	\$40,632	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	\$165,611	(\$2,616,668)	\$2,843,518	\$4,685,277	(\$5,386,084)	(\$3,919,035)	(\$511,371)	\$677,612	\$4,392,362	\$0	\$0	\$0	\$0
21	Washington Allocation	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	\$108,856	(\$1,719,936)	\$1,869,044	\$3,079,633	(\$3,540,273)	(\$2,575,982)	(\$336,124)	\$445,394	\$2,887,100	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$330,707)	\$302,672	(\$383,896)	(\$614,997)	\$412,799	\$112,155	(\$87,471)	\$297,602	(\$369,571)	\$0	\$0	\$0	\$0
25	Net Power Cost (+) Surcharge (-) Rebate	(\$221,851)	(\$1,417,264)	\$1,485,148	\$2,464,636	(\$3,127,474)	(\$2,463,827)	(\$423,595)	\$742,996	\$2,517,529	\$0	\$0	\$0	\$0
27	Cumulative Balance	(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$221,851)	\$0	\$0	\$0	\$0	\$0	\$0
	input 10,000,000 and up	90%	90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	input 4,000,000 to \$10M	50%	75%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	input 0 to \$4M	0%	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	check #-should be zero			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Company Band Gross Margin Impact, Cumulative	(\$1,417,264)	\$67,884	\$2,532,520	(\$594,954)	(\$3,058,781)	(\$3,482,376)	(\$221,851)	(\$2,739,380)	(\$221,851)	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
555 PURCHASED POWER													
1	\$30,352,185	\$2,854,577	\$3,156,734	\$7,001,996	\$1,757,522	\$2,214,282	\$2,424,058	\$3,479,617	\$7,463,399	\$0	\$0	\$0	\$0
2	\$10,222,280	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$1,277,785	\$0	\$0	\$0	\$0
3	\$588,299	\$63,689	\$55,709	\$57,580	\$39,998	\$67,634	\$57,526	\$121,244	\$124,899	\$0	\$0	\$0	\$0
4	\$1,223,584	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$152,948	\$0	\$0	\$0	\$0
5	\$6,331,764	\$776,466	\$776,466	\$896,502	\$776,466	\$776,466	\$776,466	\$776,466	\$776,466	\$0	\$0	\$0	\$0
6	\$7,910,918	\$2,751,195	\$2,485,973	\$1,358,266	\$1,315,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$7,103	\$973	\$1,128	\$1,326	\$1,015	\$700	\$633	\$616	\$712	\$0	\$0	\$0	\$0
8	\$1,054,457	\$137,301	\$160,032	\$130,122	\$134,892	\$155,759	\$155,759	\$115,371	\$56,688	\$0	\$0	\$0	\$0
9	\$1,239,366	\$175,035	\$112,639	\$116,166	\$88,987	\$158,545	\$160,694	\$223,005	\$204,295	\$0	\$0	\$0	\$0
10	\$1,654,640	\$278,635	\$269,107	\$250,887	\$301,774	\$332,525	\$204,948	\$14,118	\$2,646	\$0	\$0	\$0	\$0
11	\$3,505,108	\$584,639	\$427,257	\$466,708	\$424,404	\$325,006	\$390,567	\$482,286	\$464,242	\$0	\$0	\$0	\$0
12	\$9,444	\$1,397	\$1,364	\$1,397	\$1,286	\$955	\$1,187	\$1,003	\$955	\$0	\$0	\$0	\$0
13	\$18,535,870	\$2,434,351	\$2,347,256	\$2,433,715	\$2,283,549	\$2,161,515	\$2,100,743	\$2,362,015	\$2,412,726	\$0	\$0	\$0	\$0
14	\$12,293,628	\$1,921,037	\$1,709,936	\$1,266,884	\$2,031,368	\$1,632,368	\$1,626,459	\$1,146,307	\$960,549	\$0	\$0	\$0	\$0
15	\$1,686,377	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$188,967	\$204,764	\$208,156	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	(\$1,636,825)	(\$1,717,182)	(\$527,151)	(\$257,151)	\$22,739	\$1,248,303	(\$480,458)	(\$588,206)	\$0	\$0	\$0	\$0
17	\$94,978,198	\$13,287,337	\$12,471,420	\$15,020,181	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99													
555 PURCHASED POWER													
555000	\$99,723,398	\$12,768,901	\$21,966,758	\$19,455,012	\$10,031,182	\$8,212,223	\$8,486,038	\$8,799,683	\$10,003,601	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$9,518,414)	(\$144,322)	(\$10,040,160)	(\$6,252,272)	\$580,826	\$811,234	\$455,600	\$1,257,360	\$3,813,320	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555825	(\$1,636,825)	(\$717,182)	(\$527,151)	(\$257,975)	\$22,739	\$1,248,303	(\$480,458)	(\$588,206)	(\$588,206)	\$0	\$0	\$0	\$0
555700	\$1,694,648	\$981,187	\$2,081,290	\$1,173,700	\$162,260	\$398,160	\$1,062,223	\$90,950	\$90,950	\$0	\$0	\$0	\$0
555710	\$1,686,377	\$214,294	\$255,268	\$255,076	\$175,722	\$184,130	\$188,967	\$204,764	\$208,156	\$0	\$0	\$0	\$0
	(\$64,648)	(\$4,422)	(\$3,884)	(\$7,855)	(\$8,320)	(\$10,096)	(\$10,025)	(\$10,485)	(\$9,561)	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$93,661	\$2,572,820	\$16,081,200	\$15,474,680	\$10,654,380	\$9,382,490	\$10,767,043	\$9,877,087	\$13,518,260	\$0	\$0	\$0	\$0
18	(\$45,383,402)	(\$5,667,231)	(\$1,839,796)	(\$6,130,300)	(\$9,008,080)	(\$7,461,700)	(\$5,925,220)	(\$5,181,353)	(\$4,169,722)	\$0	\$0	\$0	\$0
19	(\$1,210,546)	(\$304,137)	(\$375,125)	(\$375,125)	(\$60,162)	(\$45,193)	(\$61,644)	(\$104,422)	(\$139,139)	\$0	\$0	\$0	\$0
20	(\$98,801)	(\$12,604)	(\$11,620)	(\$12,663)	(\$12,424)	(\$12,082)	(\$12,073)	(\$12,467)	(\$12,688)	\$0	\$0	\$0	\$0
21	(\$441,543)	(\$63,475)	(\$58,476)	(\$58,414)	(\$50,505)	(\$54,144)	(\$54,456)	(\$52,981)	(\$52,981)	\$0	\$0	\$0	\$0
22	(\$1,129,767)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	(\$1,264,148)	(\$1,014,122)	\$0	\$0	\$0	\$0
23	(\$58,264,059)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
447000	(\$48,504,998)	(\$4,862,162)	(\$13,245,616)	(\$15,027,139)	(\$3,949,003)	(\$2,622,751)	(\$2,112,158)	(\$3,491,018)	(\$3,195,151)	\$0	\$0	\$0	\$0
	\$881,147	\$29,529	\$114,980	\$148,778	\$56,427	\$74,697	\$104,242	\$166,096	\$186,398	\$0	\$0	\$0	\$0
447100	\$23,655,125	\$1,068,874	\$14,873,040	\$15,815,277	(\$3,816,360)	(\$3,223,110)	(\$2,013,200)	\$1,033,320	\$847,284	\$0	\$0	\$0	\$0
447150	(\$15,440,204)	(\$1,052,740)	(\$2,314,837)	(\$4,458,320)	(\$1,109,013)	(\$1,380,032)	(\$1,432,404)	(\$1,796,712)	(\$1,896,146)	\$0	\$0	\$0	\$0
447700	(\$6,038,985)	(\$833,441)	(\$1,386,328)	(\$2,800,022)	(\$1,373,793)	(\$2,373,793)	(\$410,906)	(\$128,145)	(\$104,890)	\$0	\$0	\$0	\$0
447710	(\$1,686,377)	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	(\$204,764)	(\$208,156)	\$0	\$0	\$0	\$0
447720	(\$11,129,767)	(\$1,090,562)	(\$1,486,418)	(\$1,399,685)	(\$1,642,181)	(\$1,644,969)	(\$1,587,682)	(\$1,264,148)	(\$1,014,122)	\$0	\$0	\$0	\$0
447720	(\$58,264,059)	(\$6,954,796)	(\$3,700,447)	(\$7,976,187)	(\$10,773,352)	(\$9,218,088)	(\$7,641,075)	(\$6,615,371)	(\$5,384,743)	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
24	\$3,567,160	\$776,613	\$610,601	\$632,850	(\$22,216)	\$0	\$272,220	\$656,265	\$640,827	\$0	\$0	\$0	\$0
25	\$3,526	\$788	\$5,300	(\$3,247)	\$20	(\$5,519)	\$6,030	\$162	(\$8)	\$0	\$0	\$0	\$0
26	\$15,457,672	\$2,068,317	\$657,176	\$2,215,754	\$2,009,290	\$1,172,871	\$1,573,569	\$1,691,988	\$3,868,707	\$0	\$0	\$0	\$0
27	\$152,451	\$20,662	\$16,718	\$22,282	\$6,678	\$4,134	\$41,037	\$17,069	\$23,871	\$0	\$0	\$0	\$0
28	\$19,180,809	\$2,866,380	\$1,489,795	\$2,867,639	\$1,993,772	\$1,171,486	\$1,892,856	\$2,365,484	\$4,533,397	\$0	\$0	\$0	\$0
501 FUEL-TONS													
29	288,592	55,618	49,341	52,895	69,067	42,755	22,799	54,446	53,493	\$0	\$0	\$0	\$0
30	635,515	94,382	84,400	99,623	69,067	42,755	66,682	79,898	98,708	\$0	\$0	\$0	\$0
501 FUEL-COST PER TON													
31	wood	\$13.96	\$12.38	\$11.96	\$22.24	\$29.09	\$11.94	\$12.05	\$11.98	\$0	\$0	\$0	\$0
32	coal	\$21.91	\$10.16	\$22.24	\$29.09	\$27.43	\$23.60	\$21.18	\$39.19	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
547 FUEL													
33 NE CT Gas/Oil-547213	\$47,403	(\$152)	\$2,307	\$10,489	\$23,648	(\$2,426)	\$13,904	(\$1,050)	\$683	\$0	\$0	\$0	\$0
34 Boulder Park-547216	\$776,842	\$30,234	\$205,334	\$152,890	\$10,113	\$14,935	\$54,616	\$100,795	\$207,925	\$0	\$0	\$0	\$0
35 Kettle Falls CT-547211	\$203,018	\$6,111	\$72,905	\$35,599	(\$47)	\$4,027	\$8,818	\$27,249	\$48,356	\$0	\$0	\$0	\$0
36 Coyote Springs-547610	\$20,447,340	\$2,612,337	\$5,587,117	\$3,604,314	\$1,817,341	\$653,360	\$760,341	\$2,648,262	\$2,763,838	\$0	\$0	\$0	\$0
37 Lanchester-547312	\$20,357,943	\$2,820,838	\$5,983,438	\$3,298,237	\$1,471,291	\$1,149,758	\$831,582	\$2,346,743	\$2,456,056	\$0	\$0	\$0	\$0
38 Rathdrum CT-547310	\$2,622,197	\$50,766	\$534,706	\$570,531	\$45,297	\$42,573	\$152,865	\$348,664	\$876,795	\$0	\$0	\$0	\$0
39 Total 547 Fuel Expense	\$44,454,743	\$5,520,134	\$12,385,807	\$7,672,060	\$3,367,643	\$1,862,247	\$1,822,536	\$5,470,663	\$6,353,653	\$0	\$0	\$0	\$0
40 TOTAL NET EXPENSE	\$100,349,691	\$14,719,055	\$22,646,575	\$17,583,693	\$5,242,443	\$3,198,135	\$6,841,360	\$11,097,863	\$19,020,567	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
41 456100 ED AN	(\$8,686,468)	(\$940,975)	(\$1,206,925)	(\$1,588,507)	(\$992,137)	(\$801,805)	(\$1,217,742)	(\$991,350)	(\$947,027)	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0
46 456200 ED AN - Sale of excess BPA Trans	(\$28,341)	(\$63)	\$0	(\$113)	(\$400)	(\$21,159)	(\$5,936)	(\$668)	\$0	\$0	\$0	\$0	\$0
47 456300 ED AN - Clearwater Trans	(\$711,835)	\$0	\$0	(\$134,197)	(\$131,435)	(\$144,449)	(\$101,292)	(\$100,400)	(\$100,000)	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$1,686,377)	(\$214,294)	(\$255,268)	(\$255,076)	(\$175,722)	(\$184,130)	(\$188,967)	(\$204,764)	(\$208,156)	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$46,884)	(\$6,438)	(\$5,778)	(\$6,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$71,664)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	(\$8,958)	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$1,119,784)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0
52 Total 456 Transmission Revenue	(\$12,967,353)	(\$1,387,701)	(\$1,693,902)	(\$2,209,602)	(\$1,531,403)	(\$1,383,252)	(\$1,745,648)	(\$1,528,953)	(\$1,486,892)	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53 565000 ED AN	\$11,645,543	\$1,467,419	\$1,534,204	\$1,677,005	\$1,448,591	\$1,439,342	\$1,400,948	\$1,331,513	\$1,346,521	\$0	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense	\$11,681,831	\$1,471,955	\$1,538,740	\$1,681,541	\$1,453,127	\$1,443,878	\$1,405,484	\$1,336,049	\$1,351,057	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
57 557170 ED AN	\$208,493	\$21,315	\$26,103	\$34,154	\$24,693	\$27,810	\$26,268	\$20,813	\$27,337	\$0	\$0	\$0	\$0
58 557172 ED AN	\$196,952	\$16,362	\$7,482	\$53,756	\$93,339	\$2,320	\$13,675	\$27,210	(\$16,192)	\$0	\$0	\$0	\$0
59 557165 ED AN	\$32,884	\$4,190	\$4,183	\$3,696	\$4,051	\$4,417	\$4,064	\$4,503	\$3,780	\$0	\$0	\$0	\$0
61 Total 557 ED AN Broker & Related Fees	\$438,329	\$40,867	\$37,768	\$91,606	\$122,083	\$34,547	\$44,007	\$52,526	\$14,925	\$0	\$0	\$0	\$0
Other Gas Purchases and Sales													
62 Econ Dispatch-557010	(\$985,458)	(\$1,474,233)	(\$1,315,566)	(\$3,221,388)	(\$270,280)	\$1,134,947	\$1,320,678	\$1,701,789	\$1,138,595	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150	(\$6,406,187)	(\$901,920)	(\$932,881)	(\$2,152,216)	\$101,314	(\$83,446)	(\$226,107)	(\$1,914,467)	(\$2,233,564)	\$0	\$0	\$0	\$0
64 Gas Bookouts-557700	\$3,782,931	\$872,753	\$2,031,932	\$721,925	\$37,881	\$0	\$0	\$0	\$118,440	\$0	\$0	\$0	\$0
65 Gas Bookouts-557711	(\$3,782,931)	(\$872,753)	(\$2,031,932)	(\$721,925)	(\$37,881)	\$0	\$0	\$0	(\$118,440)	\$0	\$0	\$0	\$0
66 Intraco Thermal Gas-557730	\$39,249,008	\$4,906,385	\$11,308,805	\$7,530,576	\$2,058,108	\$2,986,579	\$1,464,224	\$3,530,258	\$5,464,073	\$0	\$0	\$0	\$0
67 Fuel Dispatch-Fin-456010	\$6,158,811	\$2,639,859	\$1,581,251	\$3,230,099	\$291,533	(\$781,355)	(\$780,953)	(\$230,059)	\$208,436	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015	(\$11,054,616)	(\$2,364,599)	(\$917,000)	(\$631,570)	(\$100,217)	(\$2,561,606)	(\$1,130,111)	(\$190,255)	(\$3,159,258)	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extracation Plant Cr - 456018	(\$258,360)	(\$41,138)	(\$37,365)	(\$27,425)	(\$33,247)	(\$34,636)	(\$30,473)	(\$25,386)	(\$28,680)	\$0	\$0	\$0	\$0
70 Intraco Thermal Gas-456730	(\$30,537,435)	(\$2,026,094)	(\$12,172,302)	(\$5,497,562)	(\$2,486,281)	(\$1,792,391)	(\$1,792,234)	(\$3,452,532)	(\$1,349,039)	\$0	\$0	\$0	\$0
71 Fuel Bookouts-456711	\$2,155,142	\$746,325	\$345,718	\$612,250	\$0	\$384,286	\$0	\$86,563	\$0	\$0	\$0	\$0	\$0
72 Fuel Bookouts-456720	(\$2,155,142)	(\$746,325)	(\$345,718)	(\$612,250)	\$0	(\$384,286)	\$0	(\$86,563)	\$0	\$0	\$0	\$0	\$0
73 Other Gas Purchases and Sales Subtotal	(\$3,834,237)	\$738,360	(\$2,485,058)	\$1,167,514	(\$439,070)	(\$1,100,908)	(\$1,174,976)	(\$580,652)	\$40,553	\$0	\$0	\$0	\$0
74 Misc. Power Exp. Actual-557160 ED AN	\$1,453,861	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0
75 Misc. Power Exp. Subtotal	\$1,453,861	\$436	\$267	\$1,452,099	\$0	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0
76 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 Wind REC Exp Actual-557395	\$447	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$0	\$0	\$0	\$0
78 Wind REC Subtotal	\$447	\$25	\$17	\$135	\$32	\$37	\$48	\$74	\$79	\$0	\$0	\$0	\$0
79 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 WA EIA-937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 Net Resource Optimization	(\$2,379,929)	\$738,821	(\$2,484,774)	\$2,619,748	(\$439,038)	(\$1,100,871)	(\$1,173,869)	(\$580,578)	\$40,632	\$0	\$0	\$0	\$0
84 Adjusted Actual Net Expense	\$97,122,569	\$15,582,997	\$20,044,407	\$19,766,986	\$4,847,212	\$2,192,437	\$5,371,334	\$10,376,907	\$18,940,289	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2019

Retail Sales - MWh	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Total Billed Sales	547,355	516,536	544,642	444,134	407,171	418,743	447,380	475,020	-	-	-	-	3,800,981
Deduct Prior Month Unbilled	(312,515)	(304,564)	(295,589)	(262,441)	(226,759)	(245,868)	(256,648)	(283,505)	-	-	-	-	(2,187,889)
Add Current Month Unbilled	304,564	295,589	262,441	226,759	245,868	256,648	283,505	293,509	-	-	-	-	2,168,883
Total Retail Sales	539,404	507,561	511,494	408,452	426,280	429,523	474,237	485,024	-	-	-	-	3,781,975
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	3,763,714
Difference from Test Year	(16,713)	21,198	33,959	(22,794)	(6,193)	4,830	(16,433)	20,407	-	-	-	-	18,261
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11
Total Revenue Credit - \$	(\$302,672)	\$383,896	\$614,997	(\$412,799)	(\$112,155)	\$87,471	(\$297,602)	\$369,571	\$0	\$0	\$0	\$0	\$330,707



Revenue By Revenue Class

Electric

Data Source: Financial Reporting

Data Updated Daily

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
201908	ED	01	01 RESIDENTIAL	229,493	190,723,065	18,863,189	228,685	1,707,517,089	168,076,478
		21	21 FIRM COMMERCIAL	25,230	193,368,913	20,202,133	25,183	1,442,508,202	150,989,416
		31	31 FIRM- INDUSTRIAL	349	80,113,447	5,310,167	346	600,175,677	39,910,509
		39	39 FIRM-PUMPING-IRRIGATION ONLY	532	9,050,873	732,433	537	35,763,291	2,954,922
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	443	887,690	391,738	435	7,187,428	3,261,069
		80	80 INTERDEPARTMENT REVENUE	94	875,801	93,562	92	7,829,626	816,685
		83	83 MISC-SERVICE REVENUE SNP	0	0	19,103	0	0	124,458
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	201,668
		ED - Summary		256,141	475,019,789	45,637,533	255,278	3,800,981,313	366,335,204
201908 - Summary				256,141	475,019,789	45,637,533	255,278	3,800,981,313	366,335,204
Overall - Summary				256,141	475,019,789	45,637,533	255,278	3,800,981,313	366,335,204

Run Date: Sep 5, 2019

For Internal Use Only

Current Month Journal Entry

Jurisdiction: ID									
Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge			
01	01 RESIDENTIAL	3800	01	032	187,827	\$18,934			
	01 RESIDENTIAL	3800	01	012	1,000,069	\$127,537			
	01 RESIDENTIAL	3800	01	022	304,557	\$21,210			
	01 RESIDENTIAL	3800	01	001	47,827,522	\$4,210,714			
01 - Summary						\$4,378,395			
21	21 FIRM COMMERCIAL	3800	21	021	25,808,742	\$1,690,353			
	21 FIRM COMMERCIAL	3800	21	031	2,434,287	\$202,840			
	21 FIRM COMMERCIAL	3800	21	011	16,143,438	\$1,443,524			
	21 FIRM COMMERCIAL	3800	21	025	5,531,408	\$315,624			
21 - Summary						\$3,652,342			
31	31 FIRM-INDUSTRIAL	3800	31	025PG	32,628,000	\$799,386			
	31 FIRM-INDUSTRIAL	3800	31	031	1,228,161	\$101,621			
	31 FIRM-INDUSTRIAL	3800	31	011	230,363	\$19,840			
	31 FIRM-INDUSTRIAL	3800	31	025P	39,269,540	\$1,938,769			
	31 FIRM-INDUSTRIAL	3800	31	025	19,579,396	\$1,133,154			
	31 FIRM-INDUSTRIAL	3800	31	021	2,851,628	\$175,468			
31 - Summary						\$4,188,239			
ID - Summary						\$12,198,976			
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	636,344	\$62,963			
	01 RESIDENTIAL	2800	01	002	145,054	\$8,768			
	01 RESIDENTIAL	2800	01	012	2,148,130	\$348,315			
	01 RESIDENTIAL	2800	01	022	1,367,645	\$116,674			
	01 RESIDENTIAL	2800	01	001	98,756,098	\$9,237,276			
01 - Summary						\$9,773,997			
21	21 FIRM COMMERCIAL	2800	21	021	58,224,458	\$4,876,330			
	21 FIRM COMMERCIAL	2800	21	011	25,264,089	\$2,979,891			
	21 FIRM COMMERCIAL	2800	21	031	6,987,872	\$575,712			
	21 FIRM COMMERCIAL	2800	21	025	25,996,391	\$1,873,318			
21 - Summary						\$10,305,251			
31	31 FIRM-INDUSTRIAL	2800	31	011	237,066	\$27,020			
	31 FIRM-INDUSTRIAL	2800	31	025	68,772,013	\$4,285,599			
	31 FIRM-INDUSTRIAL	2800	31	031	1,028,222	\$85,127			
	31 FIRM-INDUSTRIAL	2800	31	021	3,945,547	\$318,232			
31 - Summary						\$4,715,978			
WA - Summary						\$24,795,225			
Overall - Summary						\$36,994,201			

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of August 2019

REC Deferral Journal

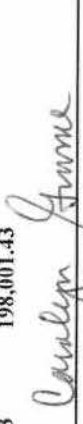
Avista Corporation Journal Entry


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

Effective Date: 201908
 Last Update: 09/06/2019 10:11 AM
 Approval Requested: 09/06/2019 10:11 AM

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	3,784.29	0.00	WA REC Deferral Interest
20 001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	3,784.29	WA REC Deferral Interest
30 001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	78,816.00	WA REC Deferral 201908-202006
40 001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	78,816.00	0.00	WA REC Deferral 201908-202006
50 001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,446.14	WA REC Deferral Amort Interest
60 001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,446.14	0.00	WA REC Deferral Amort Interest
70 001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	113,955.00	0.00	WA Rec Deferral Amort
80 001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	113,955.00	WA Rec Deferral Amort
90 001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100 001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
Totals:					198,001.43	198,001.43	



 Prepared by Carolyn Groome


 Reviewed by _____
 Date: 9/6/19
 Date: 9/6/19

Approved for Entry _____
 Corporate Accounting use Only
 Date _____

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

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 L-637 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL Ward Balance	Variance	Notes
201801	(937,728.72)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
201802	(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)	(2,133,297.29)	(2,133,297.29)	0.00	
201803	(2,114,913.72)		(222,860.00)		0.52917%	(11,781.20)		(2,337,793.72)	(2,367,958.49)	(2,367,958.49)	0.00	
201804	(2,337,793.72)		(186,092.00)		0.52917%	(12,895.02)		(2,535,865.72)	(2,578,945.51)	(2,578,945.51)	0.00	
201805	(2,535,865.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72)	(2,780,016.85)	(2,780,016.85)	0.00	
201806	(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)		(2,912,548.72)	(2,984,433.78)	(2,984,433.78)	0.00	
201807	(2,984,433.78)	2,984,433.78	-		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)	857,009.74	0.57417%	4,465.63		688,496.74	702,962.37	702,962.37	0.00	
201908	688,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74	627,930.66	627,930.66	75,031.71	
201909	619,680.74				0.57417%			619,680.74	627,930.66	702,962.37	75,031.71	
201910	619,680.74				0.57417%			619,680.74	627,930.66	-	(627,930.66)	
201911	619,680.74				0.57417%			619,680.74	627,930.66	-	(627,930.66)	
201912	619,680.74				0.57417%			619,680.74	627,930.66	-	(627,930.66)	
current month entry						3,784.29						

201908 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	3,784.29	
431016 ED WA		3,784.29
186323 ED WA		78,816.00
557322 ED WA	78,816.00	

(75,031.71) 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

186322 ED WA									
Account	Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
	201801	751,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68
	201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68
	201803	1,342,851.68		255,647.00		0.52917%	7,782.11		1,598,398.68
	201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68
	201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68
	201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68
	201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)
	201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)
	201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)
	201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04
	201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04
	201812	172,002.04		171,862.00		0.57417%	1,480.97		343,664.04
	201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56
	201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56
	201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56
	201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56
	201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56
	201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56
	201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)
	201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)
	201909	(194,889.44)							(194,889.44)
	201910	(194,889.44)							(194,889.44)
	201911	(194,889.44)							(194,889.44)
	201912	(194,889.44)							(194,889.44)
	current month entry			113,955.00			(1,446.14)		(194,889.44)

113,955.00

201908 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,446.14
419600 ED WA	1,446.14	
186322 ED WA	113,955.00	
557324 ED WA		113,955.00

112,508.86 TTL

JET ENTRY:	DR	CR
186324 ED WA		
186322 ED WA		

186322 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
1,354,115.87	1,354,115.87	0.00	
1,617,444.98	1,617,444.98	0.00	
1,877,122.16	1,877,122.16	0.00	
2,097,334.57	2,097,334.57	0.00	
2,341,871.82	2,341,871.82	0.00	
(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
(268,818.21)	(268,818.21)	0.00	
(118,424.54)	(118,424.54)	0.00	
18,398.51	18,398.51	0.00	
166,135.59	166,135.59	0.00	
339,478.56	339,478.56	0.00	
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	884,932.87	0.00	
1,038,521.12	1,038,521.12	0.00	
1,180,968.63	1,180,968.63	0.00	
1,328,302.83	1,328,302.83	0.00	
(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
(198,494.30)	(311,003.16)	(112,508.86)	
(198,494.30)			
(198,494.30)			
(198,494.30)			

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

MT

Source	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
REC Revenue and Expense													
Voluntary REC Revenue	(144,120)	(107,154)	(116,699)	(183,481)	(141,546)	(132,644)	(244,558)	(128,545)	-	-	-	-	(1,196,749)
Voluntary REC Broker Fee Expense	1,676	3,081	2,644	4,930	3,219	3,478	3,400	6,636	-	-	-	-	29,084
Total	\$ (142,444)	\$ (104,073)	\$ (114,055)	\$ (178,551)	\$ (138,327)	\$ (129,168)	\$ (241,158)	\$ (119,909)	\$ -	\$ -	\$ -	\$ -	\$ (1,167,664)
Washington State Share													
Voluntary REC Revenue	(94,730)	(70,432)	(76,706)	(120,602)	(93,038)	(87,187)	(160,748)	(83,178)	-	-	-	-	(786,622)
Voluntary REC Broker Fee Expense	1,101	2,025	1,738	3,241	2,116	2,285	2,235	4,362	-	-	-	-	19,103
Total Surcharge (+) or Rebate (-)	\$ (93,629)	\$ (68,407)	\$ (74,968)	\$ (117,361)	\$ (90,922)	\$ (84,902)	\$ (158,513)	\$ (78,816)	\$ -	\$ -	\$ -	\$ -	\$ (767,519)
Accounting Entries													
185324 ED WA (201807 thru 201906)													
557322 ED WA													



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

Revenue Clas: Billing Determinant:

State Code: ALL

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Act	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average MchYTD Usage	YTD Revenue Amt
201908	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-45,758	0	-532,456
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	-14
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-67	0	-1,049
			0011	0011 - GENERAL SERVICE	442000	21 FIRM COMMERCIAL	0	0	-11,749	0	-126,969
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-110	0	-1,403
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-37	0	-527
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-996	0	-14,161
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442000	21 FIRM COMMERCIAL	0	0	-28,216	0	-281,785
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,900	0	-20,750
			0022	0022 - RESID&FARM-LGE GEN SE	448000	80 INTERDEPARTMENT REVENUE	0	0	-171	0	-2,047
			0025	0025 - EXTRA LGE GEN SERV	442000	21 FIRM COMMERCIAL	0	0	-669	0	-7,727
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-6,175	0	-64,579
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-16,913	0	-176,870
			0030	0030 - PUMPING SERV-SPECIAL	442000	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	-4
			0031	0031 - PUMPING SERVICE	442000	21 FIRM COMMERCIAL	0	0	-1,212	0	-6,605
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-3,131	0	-15,669
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-493	0	-2,541
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-854	0	-4,235
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-14	0	-99
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-283	0	-1,450
			0041	0041 - CO OWNED ST LIGHTS	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-111	0	-541
			0042	0042 - CO OWNED ST LITS SO VA	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	-11
			0044	0044 - CST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-336	0	-2,691
			0045	0045 - CUST OWNED ST LT ENGY	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-8	0	-62
			0046	0046 - CUST OWNED ST LT S V	440000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	-136
			0047	0047 - AREA LIGHT-COM&INDUS	442000	21 FIRM COMMERCIAL	0	0	-173	0	-321
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-5	0	-39
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	-1
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	-26
			0048	0048 - AREA LIGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-93	0	-759
			0048	0048 - AREA LIGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0
			0048	0048 - AREA LIGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0
				WA - Total			0	0	-119,535	0	-1,266,945
				ED - Total			0	0	-119,535	0	-1,266,945
				201908 - Total			0	0	-119,535	0	-1,266,945
				Overall - Total			0	0	-119,535	0	-1,266,945

Run Date: Sep 5, 2019

For Internal Use Only

Conversion Factor 0.953323
Amort Expense \$ (119,535)

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UE-170485 7-2019 thru 6-2020